



BUREAU OF CUSTOMS

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. **180-2022**
MEMORANDUM

TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL

FROM : *Fm*
ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner AOCG

SUBJECT : TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS
(TCC/AR)

DATE : 20 April 2022

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 18 April 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-329	"ALCE OUTDOOR CURRENT TRANSFORMER, MODEL: AH17"	8504.31.24	MFN – 10% Ad Valorem
21-351	"STABILUS LIFT-O-MAT"	8302.49.99	MFN – 10% Ad Valorem ACFTA – Zero*
22-004	"RAYCHEM RSTI-5851-01, PART NO.: 2364406-1"	8535.90.90	MFN – 3% Ad Valorem ACFTA – Zero*
22-011	"IKEA 365+ MUG CLEAR GLASS"	7013.37.00	MFN – 10% Ad Valorem ACFTA – Zero*
22-031	"BOLT FLANGE (6 MM x 40 MM), PART NO.: 95701-06040-00"	7318.15.10	MFN – 10% Ad Valorem ATIGA – Zero*

***Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).**

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 180-2022



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-030

18 April 2022

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-29914



Dear **Commissioner Guerrero**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-329, 21-351, 22-004, 22-011 and 22-031, issued by this Commission on 18 April 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

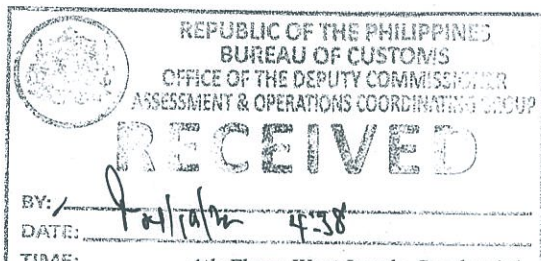
Very truly yours,

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



19 APR 2022



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

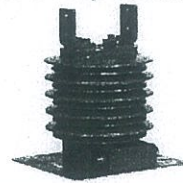
1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8504.31.24 MFN - 10% ad valorem		21-329
		3	DATE ISSUED
			18 April 2022

4 DESCRIPTION OF GOOD

“ALCE OUTDOOR CURRENT TRANSFORMER, MODEL: AH17”

Based on the brochure and test report submitted, subject article is an instrument current transformer conforming to standard IEC-61869-2 class. It is an outdoor-type current transformer used with electrical measuring instruments and/or electrical protective devices. Subject article has the following specifications:

Power Handling Capacity (kVA)	0.225
Operating Voltage (kV)	Up to 17.5 (maximum)
Primary Rated Current (A)	2,500 (maximum)
Secondary Rated Current (A)	1 or 5
Rated Frequency (Hz)	50 or 60



5 REASONS FOR CLASSIFICATION

Heading 85.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical transformers, static converters (for example, rectifiers) and inductors. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, electrical transformers. Electrical transformers are apparatus which, without having any moving parts, transform, by means of induction and using a preset or adjustable system, an alternating current into another alternating current of different voltage, impedance, etc. Certain transformers are designed for particular purposes, e.g., matching transformers for matching the impedance of one circuit with that of another, and instrument transformers (current or voltage transformers, combined instrument transformers) used to step down or step up voltages or currents to the level of the connected equipment, e.g., measuring instruments, electricity meters or protective relays.

In view thereof, subject article is classified under AHTN 2017 subheading 8504.31.24, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

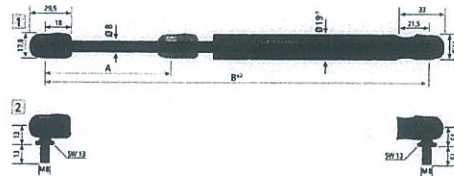
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8302.49.99 MFN - 10% ad valorem ACFTA - Zero		21-351
		3	DATE ISSUED
			18 April 2022

4 DESCRIPTION OF GOOD**"STABILUS LIFT-O-MAT®"**

Based on the brochure submitted, subject article is a nitrogen-filled, non-locking gas spring. It is a hydropneumatics adjustment element consisting of a pressure cylinder/tube, piston assembly, a piston rod, guide and seal assembly, and tube-end and rod-end fittings. It provides force-assist and weight compensation needed in lifting, lowering, opening, or closing of doors and flaps in mechanical engineering, automotive, furniture, medical and other industrial applications. Subject article has the following specifications:

Tube Diameter (mm)	19
Rod Diameter (mm)	8
Extended Length (mm)	405 - 585
Stroke (mm)	160 - 250
Force (N)	100 - 800
End Fitting Screw Size	M8

**5 REASONS FOR CLASSIFICATION**

Heading 83.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers general purpose classes of base metal accessory fittings and mountings, such as are used largely on furniture, doors, windows, coachwork, etc. Goods within such general classes remain in this heading even if they are designed for particular uses (e.g., door handles or hinges for automobiles). The heading does not, however, extend to goods forming an essential part of the structure of the article, such as window frames or swivel devices for revolving chairs.

In view thereof, subject article is classified under AHTN 2017 subheading 8302.49.99, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA
Chairperson

Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.




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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8535.90.90 MFN - 3% ad valorem ACFTA - Zero		22-004
		3	DATE ISSUED
			18 April 2022

4	DESCRIPTION OF GOOD				
	“RAYCHEM RSTI-5851-01, PART NO.: 2364406-1”				
	<p>Based on the brochure submitted, subject article is a screened separable connection system. It consists of a silicone rubber screened body, inner screen, compression or mechanical lugs, stress cone adapter, earthing eye and ground lead, threaded pin, rear plug with test point, and a conductive endcap. It is designed to connect single- and three-core polymeric cables to medium-voltage gas-insulated switchgear and other equipment, as well as provide protection to the connection. Generally used in electrical power distribution systems such as those in high-rise and commercial buildings, transmission lines, and electrical substations, subject article has the following specifications:</p>				
					
	<table border="1"> <tr> <td>Cable Cross-section Capacity (mm²)</td> <td style="text-align: center;">35 - 70</td> </tr> <tr> <td>Rated Capacity (kV)</td> <td style="text-align: center;">24</td> </tr> </table>	Cable Cross-section Capacity (mm²)	35 - 70	Rated Capacity (kV)	24
Cable Cross-section Capacity (mm²)	35 - 70				
Rated Capacity (kV)	24				

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.35 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers electrical apparatus generally used in power distribution systems.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8535.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p>Note: In view of the Commission’s adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7013.37.00 MFN - 10% ad valorem ACFTA - Zero		22-011
		3	DATE ISSUED
			18 April 2022

4	DESCRIPTION OF GOOD
	“IKEA 365+ MUG CLEAR GLASS”
	<p>Based on the product information submitted, subject article is a clear drinking mug made from cadmium- and lead-free heat resistant tempered glass. Available in 24 centiliter or 36 centiliter capacity, subject article is designed to be used for both hot and cold beverages.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 70.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers glassware of a kind used for table, kitchen, toilet, office, indoor decoration, or similar purposes (other than that of heading 70.10 or 70.18). The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers the following types of articles, most of which are obtained by pressing or blowing in moulds, among others, table or kitchen glassware, e.g., drinking glasses. These articles may be e.g., of ordinary glass, lead crystal, glass having a low coefficient of expansion (e.g., borosilicate glass) or of glass ceramics (the latter two in particular, for kitchen glassware).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7013.37.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</i></p>





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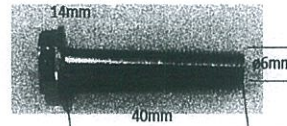
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero		22-031
		3	DATE ISSUED
			18 April 2022

4	DESCRIPTION OF GOOD
	<p>“BOLT FLANGE (6 MM x 40 MM), PART NO.: 95701-06040-00”</p> <p>Based on the technical specifications and picture submitted, subject article is a flange bolt made from carbon steel conforming to AISI 10B23 and SAE J 403 standards. It has a circular flange under the head that acts like a washer to distribute the load. Having a shank diameter of 6 mm and length of 40 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 2(a) to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that throughout the Nomenclature, the expression "parts of general use" means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals.</p> <p>Heading 73.18 of the AHTN 2017 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, screws, bolts and nuts. Bolts and screws for metal are cylindrical in shape, with a close and only slightly inclined thread; they are rarely pointed and may have slotted heads or heads adapted for tightening with a spanner or they may be recessed. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>