


MEMORANDUM

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

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

SUBJECT : **TARIFF COMMISSION CIRCULAR/ADVANCE RULING
 (TCC/AR)**

DATE : 14 April 2021

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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 5 April 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-017	"ENGINE, CONTROL UNIT, MODEL: 30400-K81-N521-M1"	8537.10.99C	MFN – 5% Ad Valorem ATIGA – Zero*
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 203-2021 p. 2



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BOC-09-20211

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-025

05 April 2021

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



Dear Commissioner Guerrero:

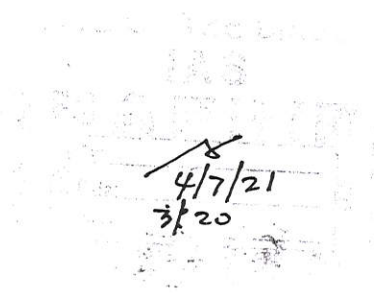
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one (1) Advance Ruling on Tariff Classification, with TCC (AR) No. 21-017, issued by this Commission on 05 April 2021. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

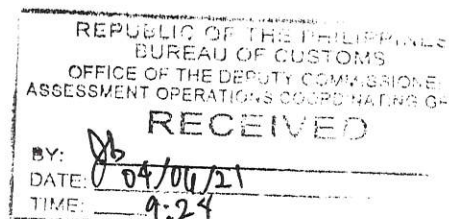
MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: *The Secretary*
Department of Finance
Manila





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8537.10.99C MFN - 5% ad valorem ATIGA - Zero		21-017
		3	DATE ISSUED
			05 April 2021

4 DESCRIPTION OF GOOD

“ENGINE CONTROL UNIT, MODEL: 30400-K81-N521-M1”

Based on the technical information submitted, subject article is a control unit consisting primarily of a printed circuit board (PCB), connectors, terminals, bushing, and housing. The PCB is populated with both passive and active components such as a LED (light-emitting diode) H/L (high/low) onboard driver, and diodes. Having a voltage rating of 12~14 V (AC) and overall dimension of 182.4 mm x 107.2 mm x 37.7 mm (LxWxD), subject article is designed to control specific electrical functions of motorcycles (for example, fuel ignition and injection, headlight operation, and relay functions).



5 REASONS FOR CLASSIFICATION

Heading 85.37 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these consist of an assembly of apparatus of the kind referred to in the two preceding headings (e.g., switches and fuses) on a board, panel, console, etc., or mounted in a cabinet, desk, etc. They usually also incorporate meters, and sometimes also subsidiary apparatus such as transformers, valves, voltage regulators, rheostats or luminous circuit diagrams.

The goods of this heading vary from small switchboards with only a few switches, fuses, etc. (e.g., for lighting installations) to complex control panels for machine-tools, rolling mills, power stations, radio stations, etc., including assemblies of several of the articles cited in the text of this heading.

In view thereof, subject article, is classified under AHTN 2017 subheading 8537.10.99C, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and an ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

MariLou P. Mendoza
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.

