



**MEMORANDUM**

**MASTER COPY**  
*hmm*

**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 CIRCULARS/ADVANCE RULINGS  
(TCC/AR)

**DATE :** 19 July 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 copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 14 July 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-061	"ALFA LAVAL LKH CENTRIFUGAL PUMP"	8413.70.91	MFN – 1% Ad Valorem ACFTA – Zero* ATIGA – Zero*
21-084	"ALFA LAVAL i-CP100 CENTRIFUGAL PUMP"	8413.70.91	MFN – 1% Ad Valorem ACFTA – Zero* ATIGA – Zero*
21-085	"ALFA LAVAL FM-OS CENTRIFUGAL PUMP"	8413.70.91	MFN – 1% Ad Valorem ACFTA – Zero* ATIGA – Zero*
21-138	"A.O. SMITH® AIR-TO-WATER HEAT PUMP, MODEL: SHPC-012"	8418.61.00	MFN – 5% Ad Valorem ACFTA – Zero*
21-167	"PROSULF® 10 MG/ML SOLUTION FOR INJECTION (PROTAMINE SULFATE)"	3004.90.99	MFN – 5% Ad Valorem

**\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).**

**For your information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**

AOCG Memo No. 444-2021 p.2



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT OPERATIONS COORDINATING GROUP  
RECEIVED  
BY: [Signature]  
DATE: 7/15/21  
TIME: 10:30

TCOC Ref. No. 21-053

14 July 2021

**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila

BUREAU OF CUSTOMS  
MESSAGE CENTER  
RECEIVED  
JUL 14 2021  
BY: [Signature] TIME: 4:00



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 PDF copies of five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-061, 21-084, 21-085, 21-138 and 21-167 issued by this Commission on 14 July 2021. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*MariLou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

OFFICE OF THE DIRECTOR  
IAS  
RECEIVED  
By: [Signature]  
Date: 7/15/21  
Time: 3:15 PM

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

BUREAU OF CUSTOMS  
RECEIVED  
IMPORT & ASSESSMENT SERVICE  
BY: [Signature]  
DATE: 7/15/21  
TIME: 2:29





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8413.70.91 MFN - 1% ad valorem ACFTA - Zero ATIGA - Zero		21-061
		<b>3</b>	<b>DATE ISSUED</b>
			14 July 2021

**4 DESCRIPTION OF GOOD****“ALFA LAVAL LKH CENTRIFUGAL PUMP”**

Based on the brochure, instruction manual, and technical specifications submitted, subject article is a direct coupled, electrically-driven centrifugal pump. The LKH-series pump is available in 13 sizes with inlet diameters ranging from 51 mm to 152.5 mm, and flow rate capacities of up to 500 m<sup>3</sup>/hour. Subject article is designed to pump out a variety of liquids present in the dairy, beverage, other food, and personal care industries.

**5 REASONS FOR CLASSIFICATION**

Heading 84.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially.

Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.

In view thereof, subject article is classified under AHTN 2017 subheading 8413.70.91, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; and ASEAN-China Free Trade Area (ACFTA) and ASEAN Trade in Goods Agreement (ATIGA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “E” and “D”, respectively.

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.*



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1 AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2 TCC (AR) NO.</b>
AHTN 8413.70.91 MFN - 1% ad valorem ACFTA - Zero ATIGA - Zero	21-084
	<b>3 DATE ISSUED</b>
	14 July 2021

<b>4 DESCRIPTION OF GOOD</b>
<b>“ALFA LAVAL i-CP100 CENTRIFUGAL PUMP”</b>
<p>Based on the brochure, instruction manual, and technical specifications submitted, subject article is a direct coupled, electrically-driven centrifugal pump. It is available in four sizes with inlet diameters ranging from 51 mm to 76.1 mm, and flow rate capacities not exceeding 90 m<sup>3</sup>/hour. Subject article is designed for pumping a variety of liquids present in the dairy, beverage, other food, and personal care industries.</p>



<b>5 REASONS FOR CLASSIFICATION</b>
<p>Heading 84.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially.</p> <p>Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8413.70.91, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; and ASEAN-China Free Trade Area (ACFTA) and ASEAN Trade in Goods Agreement (ATIGA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “E” and “D”, respectively.</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</p> <p style="text-align: right;"><small>Digitally signed</small> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8413.70.91 MFN - 1% ad valorem ACFTA - Zero ATIGA - Zero		21-085
		<b>3</b>	<b>DATE ISSUED</b>
			14 July 2021

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p align="center"><b>“ALFA LAVAL FM-OS CENTRIFUGAL PUMP”</b></p> <p>Based on the brochure, instruction manual, and technical specifications submitted, subject article is a direct coupled, electrically-driven centrifugal pump. It has an inlet diameter of 51 mm and flow rate capacity of up to 30 m<sup>3</sup>/hour. Subject article is designed for pumping a variety of liquids present in the dairy, beverage, other food, and personal care industries.</p> 

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially.</p> <p>Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8413.70.91, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; and ASEAN-China Free Trade Area (ACFTA) and ASEAN Trade in Goods Agreement (ATIGA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “E” and “D”, respectively.</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 align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i> Digitally signed</p> <p align="right"><b>MARILOU P. MENDOZA</b> 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>



REPUBLIC OF THE PHILIPPINES


## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8418.61.00 MFN - 5% ad valorem ACFTA - Zero		21-138
		<b>3</b>	<b>DATE ISSUED</b>
			14 July 2021

<b>4</b>	<b>DESCRIPTION OF GOOD</b>																
	<b>“A.O. SMITH® AIR-TO-WATER HEAT PUMP, MODEL: SHPC-012”</b>																
	<p>Based on the brochure and technical information submitted, subject article is a non-reversible compression heat pump consisting mainly of a compressor, expansion valve, two heat exchangers (evaporator and condenser), and fan blower. The device is powered electrically and works by withdrawing heat from the outside air and transferring the heat to the water. Subject article is intended for use in hot water supply systems and has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Heating Capacity (kW / BTUH)</td> <td style="width: 50%;">33.60 / 114,675</td> </tr> <tr> <td>Coefficient of Performance (COP)</td> <td>3.53</td> </tr> <tr> <td>Power Supply</td> <td>380V / 3N~ / 60Hz</td> </tr> <tr> <td>Ambient Temperature Range (°C)</td> <td>10 to 43</td> </tr> <tr> <td>Water Temperature Range (°C)</td> <td>10 to 65</td> </tr> <tr> <td>Refrigerant</td> <td>R134a</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>1,456 x 790 x 1,292</td> </tr> <tr> <td>Approx. Shipping Weight (kg)</td> <td>345</td> </tr> </table>	Heating Capacity (kW / BTUH)	33.60 / 114,675	Coefficient of Performance (COP)	3.53	Power Supply	380V / 3N~ / 60Hz	Ambient Temperature Range (°C)	10 to 43	Water Temperature Range (°C)	10 to 65	Refrigerant	R134a	Dimension (WxDxH) (mm)	1,456 x 790 x 1,292	Approx. Shipping Weight (kg)	345
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Approx. Shipping Weight (kg)	345																

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, heat pumps other than air conditioning machines of heading 84.15. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, heat pump, a device which draws heat from a suitable heat source (principally underground or surface water, the soil or the air) and converts it with the assistance of a supplementary energy source (e.g., gas or electricity) into a source of more intense heat. There are two types of heat pumps : the compression type and the absorption type. Heat pumps are usually designated by the association of two factors, the first being the initial source of the heat and the second the medium whose temperature is to be modified.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8418.61.00, with a Most Favoured Nation (MFN) rate of duty of 5% 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    <small>Digitally signed</small>  <b>MARILOU P. MENDOZA</b>  Chairperson</p> <p><b>Note:</b> 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>

AOCG Memo No. 744, 2021 p.7



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3004.90.99</b>		<b>21-167</b>
	<b>MFN - 5% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>14 July 2021</b>

**4 DESCRIPTION OF GOOD**

**“PROSULF® 10 MG/ML SOLUTION FOR INJECTION (PROTAMINE SULFATE)”**

Based on the package leaflet, compassionate special permit from the Food and Drug Administration (FDA), product label, and photographs of product and packaging submitted, subject article is a heparin antidote in the form of a clear and colorless solution. It is composed of 10 mg/ml protamine sulfate (active ingredient) and excipients. It is used to neutralise the anti-blood clotting effect of heparin and to prevent it from thinning the blood too much. Packed in cartons containing ten 5-ml neutral type 1 hydrolytic glass ampoules, subject article is administered by intravenous injection before surgery, after renal dialysis or open-heart surgery, when excessive bleeding occurs, or when an overdose of heparin was inadvertently given.



**5 REASONS FOR CLASSIFICATION**

Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm<sup>3</sup>, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use.

In view thereof, subject article is classified under AHTN 2017 subheading 3004.90.99, with a Most Favoured Nation (MFN) rate of duty of 5% 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

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.

