



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 479-2021  
**MEMORANDUM**

**MASTER COPY**  
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**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 :** 10 August 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 30 July 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-165	"PANASONIC VIXELL VACUUM-INSULATED COOLING BOX TYPE-L (AE-V12UXR)"	9617.00.10	MFN – 3% Ad Valorem PJEPA – Zero* AJCEPA – Zero*

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

For your information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**

*A Modernized and Credible Customs Administration That is Among the World's Best*

South Harbor, Gate 3, Port Area, Manila 1099  
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BOC-09-23360

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 21-059

30 July 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 Advance Ruling on Tariff Classification, with TCC (AR) No. 21-165, issued by this Commission on 30 July 2021. This Advance Ruling has also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

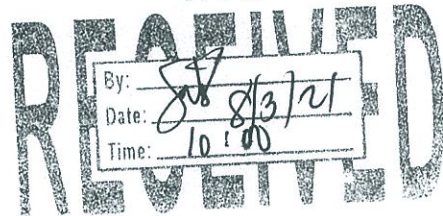
Thank you.

Very truly yours,

*Digitally signed*  
*MariLou P. Mendoza*

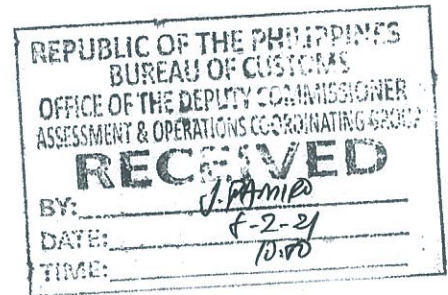
**MARILOU P. MENDOZA**  
Chairperson

OFFICE OF THE DIRECTOR  
IAS



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



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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 9617.00.10 MFN - 3% ad valorem PJCEPA - Zero AJCEPA - Zero		21-165
		<b>3</b>	<b>DATE ISSUED</b>
			30 July 2021

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<p style="text-align: center;"><b>“PANASONIC VIXELL™ VACUUM-INSULATED COOLING BOX TYPE-L (AE-V12UXR)”</b></p> <p>Based on the brochure and technical information submitted, subject article is a vacuum insulated cooling box with removable thermal storage unit. The cooling box consists of an inner insulation case (vacuum insulated), inner cushion case, and an outer cover while the thermal storage unit consists of a storage box, plastic basket, and a cold insulator. Subject article has a storage capacity of 120 liters and is intended to be used for cold chain storage of food, beverages, and pharmaceutical products which require a controlled-temperature environment. The cooling box can be paired with any of the four kinds of thermal storage unit enumerated below, depending on the temperature requirement.</p> <table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 25%;">Component</th> <th style="width: 25%;">Model</th> <th style="width: 50%;">Working Temperature (°C)</th> </tr> </thead> <tbody> <tr> <td rowspan="4" style="text-align: center;">Thermal Storage Unit</td> <td>AE-V12R5R</td> <td>15 to 25</td> </tr> <tr> <td>AE-V12C5R</td> <td>2 to 8</td> </tr> <tr> <td>AE-V12F4R</td> <td>Up to -20</td> </tr> <tr> <td>AE-V12DXR</td> <td>-90 to -60</td> </tr> </tbody> </table> 	Component	Model	Working Temperature (°C)	Thermal Storage Unit	AE-V12R5R	15 to 25	AE-V12C5R	2 to 8	AE-V12F4R	Up to -20	AE-V12DXR	-90 to -60
Component	Model	Working Temperature (°C)											
Thermal Storage Unit	AE-V12R5R	15 to 25											
	AE-V12C5R	2 to 8											
	AE-V12F4R	Up to -20											
	AE-V12DXR	-90 to -60											

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 96.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, vacuum flasks and other vacuum vessels, complete with cases. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers, among others, vacuum flasks and other similar vacuum vessels, provided they are complete. This group includes vacuum jars, jugs, carafes, etc., designed to keep liquids, food or other products at fairly constant temperature, for reasonable periods of time. These articles usually consist of a double walled receptacle (the inner), generally of glass, with a vacuum created between the walls, and a protective outer casing of metal, plastics or other material, sometimes covered with paper, leather, leathercloth, etc. The space between the vacuum container and the outer casing may be packed with insulating material (glass fibre, cork or felt).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9617.00.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem, and Philippines-Japan Economic Partnership Agreement (PJCEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP”, and “AJ”, 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;"><b>FOR THE COMMISSION</b> Digitally signed <i>MariLou P. Mendoza</i> <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>