



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

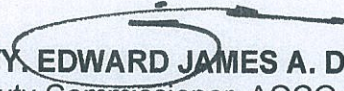
ACCOUNTABILITY

AOCG Memo No. 496-2021

## MEMORANDUM

MASTER COPY  
*lmm*

**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 :** 3 September 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 20 August 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-179	"MAYTRONICS DOLPHIN M600 ROBOTIC POOL CLEANER"	8421.21.22	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**

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

South Harbor, Gate 3, Port Area, Manila 1099

8527-4537, 8527-1935 | www.customs.gov.ph | boc.cares@customs.gov.ph

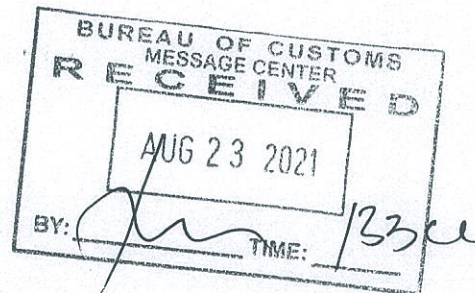


REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

TCOC Ref. No. 21-068

20 August 2021

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



**Dear Commissioner Guerrero:**



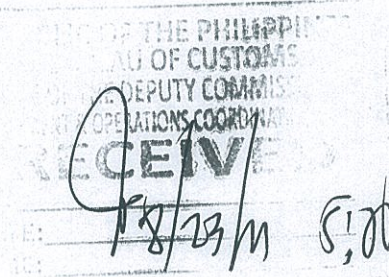
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 21-179 issued by this Commission on 20 August 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,

*MariLou P. Mendoza*  
Digitally signed

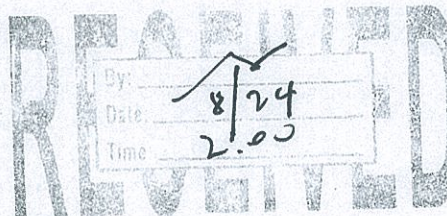
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: *The Secretary*  
Department of Finance  
Manila

OFFICE OF THE DIRECTOR  
IAS



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](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Address: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph)



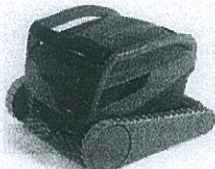


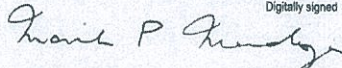
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**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 8421.21.22 MFN - 5% ad valorem		21-179
		<b>3</b>	<b>DATE ISSUED</b>
			20 August 2021

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<b>“MAYTRONICS DOLPHIN M600 ROBOTIC POOL CLEANER”</b>										
	<p>Based on the brochure and user instructions submitted, subject article is an electrically operated composite machine used to clean swimming pools. It is equipped with a dual-drive motor to navigate and maneuver inside the pool; a brush to loosen the dirt on the floor, walls and waterline; a suction to draw the water to the filter basket and capture the dirt; and wireless connectivity to enable remote/mobile control, proactive notification, and other wireless features. Ideal for use in pools with lengths of up to 15 m, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Cycle operation time (hours)</td> <td style="text-align: center;">1.5 / 2 / 2.5</td> </tr> <tr> <td>Cable (m)</td> <td style="text-align: center;">18</td> </tr> <tr> <td>Weight (kg)</td> <td style="text-align: center;">11</td> </tr> <tr> <td>Suction rate (gph)</td> <td style="text-align: center;">5000</td> </tr> <tr> <td>Accessories included</td> <td>Power supply unit, caddy, remote control (optional)</td> </tr> </table>	Cycle operation time (hours)	1.5 / 2 / 2.5	Cable (m)	18	Weight (kg)	11	Suction rate (gph)	5000	Accessories included	Power supply unit, caddy, remote control (optional)
Cycle operation time (hours)	1.5 / 2 / 2.5										
Cable (m)	18										
Weight (kg)	11										
Suction rate (gph)	5000										
Accessories included	Power supply unit, caddy, remote control (optional)										
											

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, filtering or purifying machinery and apparatus for liquids or gases. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in general, filtering machinery and plant of this heading is of two distinct types according to whether it is intended for liquids or gases. It includes, among others, filtering and purifying machinery, etc., for liquids, including water softeners. The liquid filters of this group separate solid, fatty, colloidal, etc., particles from a liquid, for example, by passing it through a sheet, membrane or mass of porous material. The heading covers liquid filters whether of the gravity, suction (or vacuum) or pressure types.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8421.21.22, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</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: center;"><b>FOR THE COMMISSION</b> Digitally signed  <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>