



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




AOCG Memo No. 167-2023

## MEMORANDUM

MASTER COPY  
*hms*

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

**FROM :**   
ATTY. VENER S. BAQUIRAN  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 19 May 2023

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 15 May 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-185	"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUK EGLTP"	8529.90.91	MFN – Zero ATIGA – Zero*
23-198	"ULTRASOUND PROBE, MODEL NO.: L3-12-RS"	9018.12.00	MFN – Zero ACFTA – Zero*

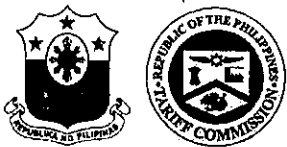
**\*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).**

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**

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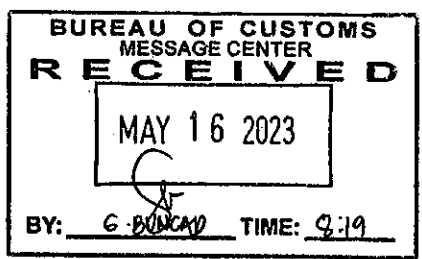


REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-038

15 May 2023

**COMMISSIONER BIENVENIDO Y. RUBIO**  
Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila



Dear **Commissioner Rubio**:

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 or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of two additional Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-185 and 23-198, issued by this Commission on 15 May 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

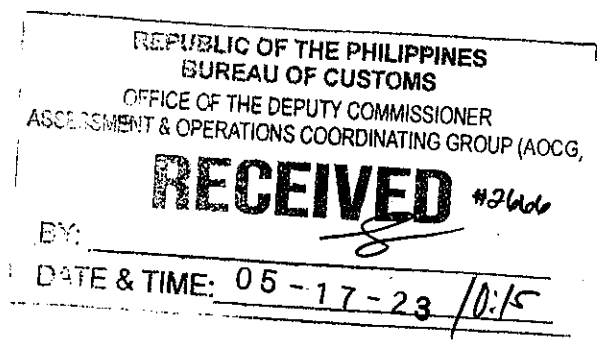
Thank you.

Very truly yours,

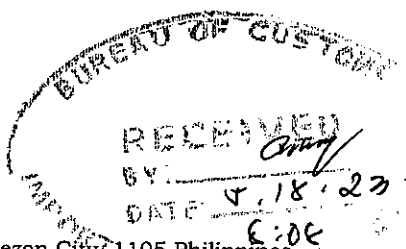
*Digitally signed*  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated  
cc: The Secretary  
Department of Finance  
Manila



5/18  
11:00



16 MAY 2023



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8529.90.91 MFN - Zero ATIGA - Zero		23-185
		<b>3</b>	<b>DATE ISSUED</b>
			15 May 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>																											
	<b>“SHARP 42” LCD ASSEMBLY, PART CODE: A3KUK EGLTP”</b>																											
	Based on the technical specifications and drawings submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a light-emitting diode (LED) television (TV) set. It consists of the following major parts:																											
	<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 15%;">Quantity</th> <th style="width: 35%;">Part Name</th> <th style="width: 50%;">Description</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Open Cell Panel</td> <td>LCD screen display</td> </tr> <tr> <td style="text-align: center;">1</td> <td>Optical Sheet</td> <td>Refracts backlight for uniform illumination of open cell panel</td> </tr> <tr> <td style="text-align: center;">1</td> <td>Diffusion Plate</td> <td>Diffuses LED bar (backlight)</td> </tr> <tr> <td style="text-align: center;">1</td> <td>Reflector Sheet</td> <td>Reflects LED bar (backlight) for better illumination</td> </tr> <tr> <td style="text-align: center;">3</td> <td>LED Bar</td> <td>Backlight for LCD panel</td> </tr> <tr> <td style="text-align: center;">1</td> <td>KS Cab A (Front Cabinet)</td> <td rowspan="4">Hold/house the components/parts of the television set</td> </tr> <tr> <td style="text-align: center;">1</td> <td>KS P Frame (Panel Frame)</td> </tr> <tr> <td style="text-align: center;">1</td> <td>Backlight Chassis</td> </tr> <tr> <td style="text-align: center;">1</td> <td>Cab B (Back Cabinet)</td> </tr> </tbody> </table>	Quantity	Part Name	Description	1	Open Cell Panel	LCD screen display	1	Optical Sheet	Refracts backlight for uniform illumination of open cell panel	1	Diffusion Plate	Diffuses LED bar (backlight)	1	Reflector Sheet	Reflects LED bar (backlight) for better illumination	3	LED Bar	Backlight for LCD panel	1	KS Cab A (Front Cabinet)	Hold/house the components/parts of the television set	1	KS P Frame (Panel Frame)	1	Backlight Chassis	1	Cab B (Back Cabinet)
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	Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard and power unit, Wi-Fi unit, speaker, wires, antenna adaptor converter, buttons, screws, and other parts will be assembled locally to make a complete LED TV set.																											

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes, among others, cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero 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 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 <i>MariLou P. Mendoza</i> Digitally signed <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</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 2022 CODE AND 2023 RATE/S OF IMPORT DUTY  AHTN 9018.12.00 MFN - Zero ACFTA - Zero	2	TCC (AR) NO. 23-198
		3	DATE ISSUED 15 May 2023

4 DESCRIPTION OF GOOD

“ULTRASOUND PROBE, MODEL NO.: L3-12-RS”

Based on the brochure, specifications, and other technical information submitted, subject article is an ultrasonic wideband linear array probe. When connected to a compatible ultrasound machine, it allows the non-invasive internal scanning of the human body by transducing ultrasonic mechanical waves and picking up the reflected waves, and then bouncing them back to the machine. Subject article can be used in a variety of clinical applications, such as in vascular, neonatal and pediatrics. It has the following specifications:

Field of View (FOV)	Center Image Frequency	Frequency (Bandwidth)
51.2 mm	6.575 ± 15% MHz	2 to 11 MHz



5 REASONS FOR CLASSIFICATION

Heading 90.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Subheading Explanatory Notes to subheading 9018.12 state that this subheading covers electro-diagnostic ultrasonic scanning apparatus. This apparatus operates by sending high-frequency sound waves into the human body through a transducer. The transducer is placed in contact with the body, and alternately emits short pulses of ultrasound and “listens” for their echoes. The echoes result from the sound waves being reflected by the organs within the body, and their characteristics are interpreted to yield information about the location, size, shape and texture of the tissues. Interpretation is generally carried out by an automatic data processing machine, with the output being presented as a video image of the tissues. This method of body scanning is used for examining the fetuses of pregnant women. It is also well suited for the examination of the breasts, heart, liver and gall-bladder.

Further, subject to the provisions of Notes 1 and 2 to this Chapter, parts and accessories of apparatus or appliances of this heading remain classified here.

In view thereof, subject article is classified under AHTN 2022 subheading 9018.12.00, with a Most Favoured Nation (MFN) rate of duty of zero 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 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

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