



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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*Handwritten signature*

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

**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 CIRCULARS/ADVANCE RULINGS  
(TCC/AR)

**DATE :** 28 March 2022

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 22 March 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-199	"BOLT FLANGE (5 MM x 14 MM), PART NO.: 90002-KRM-8403"	7318.15.10	MFN – 10% Ad Valorem ATIGA – Zero*
21-200	"BOLT FLANGE (6 MM x 12 MM), PART NO.: 95701-06012-07"	7318.15.10	MFN – 10% Ad Valorem ATIGA – Zero*
21-201	"BOLT FLANGE (6 MM x 22 MM), PART NO.: 95701-06022-00"	7318.15.10	MFN – 10% Ad Valorem ATIGA – Zero*
21-210	"BOLT FLANGE SH (6 MM x 22 MM), PART NO.: 96001-06022-00"	7318.15.10	MFN – 10% Ad Valorem ATIGA – Zero*

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



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

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ACCOUNTABILITY

AOCG Memo No. 133-2022

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TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-211	"BOLT FLANGE SH (6 MM x 12 MM), PART NO.: 96001-06012-00"	7318.15.10	MFN – 10% Ad Valorem ATIGA – Zero*
21-244	"NECKRING BAR (SILICON BRONZE)"	7419.91.90	MFN – 15% Ad Valorem
21-302	"ALCE INDOOR CURRENT TRANSFORMER, MODEL: AK36-30"	8504.31.24	MFN – 10% Ad Valorem

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

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

**CC: COMMISSIONER OF CUSTOMS**





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**MASTER COPY**

TCOC Ref. No. 22-023

22 March 2022

**COMMISSIONER REY LEONARDO GUERRERO**

Bureau of Customs  
Port Area, Manila



BOC-09-29224



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 Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of seven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-199, 21-200, 21-201, 21-210, 21-211, 21-244 and 21-302, issued by this Commission on 22 March 2022. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

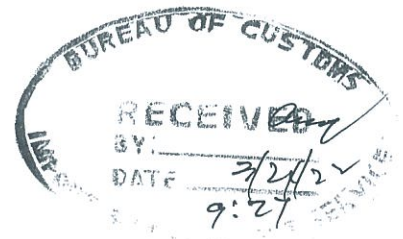
Very truly yours,

*MariLou P. Mendoza* Digitally signed

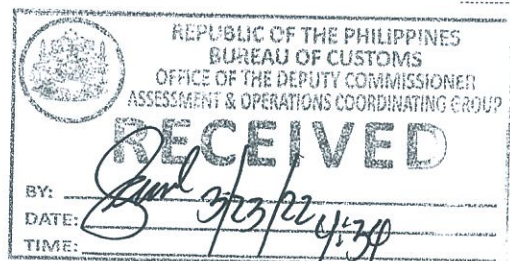
**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



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)





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

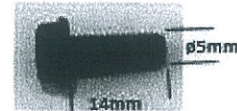
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero		21-199
		<b>3</b>	<b>DATE ISSUED</b>
			22 March 2022

**4 DESCRIPTION OF GOOD**

**"BOLT FLANGE (5 MM x 14 MM), PART NO.: 90002-KRM-8403"**

Based on the technical specifications and picture submitted, subject article is a flange bolt made from carbon steel wire rods with grade SWCH45K. It has a circular flange under the head that acts like a washer to distribute the load. Having a shank diameter of 5 mm and length of 14 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.



**5 REASONS FOR CLASSIFICATION**

Note 2(a) to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that throughout the Nomenclature, the expression "parts of general use" means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals.

Heading 73.18 of the AHTN 2017 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, screws, bolts and nuts. Bolts and screws for metal are cylindrical in shape, with a close and only slightly inclined thread; they are rarely pointed and may have slotted heads or heads adapted for tightening with a spanner or they may be recessed. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded.

In view thereof, subject article is classified under AHTN 2017 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and 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

Digitally signed  
*MariLou P. Mendoza*

**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**

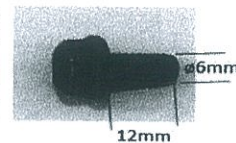
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero		21-200
		<b>3</b>	<b>DATE ISSUED</b>
			22 March 2022

**4 DESCRIPTION OF GOOD**

**“BOLT FLANGE (6 MM x 12 MM), PART NO.: 95701-06012-07”**

Based on the technical specifications and picture submitted, subject article is a flange bolt made from carbon steel wire rods with grade SWCH45K. It has a circular flange under the head that acts like a washer to distribute the load. Having a shank diameter of 6 mm and length of 12 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.



**5 REASONS FOR CLASSIFICATION**

Note 2(a) to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that throughout the Nomenclature, the expression "parts of general use" means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals.

Heading 73.18 of the AHTN 2017 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, screws, bolts and nuts. Bolts and screws for metal are cylindrical in shape, with a close and only slightly inclined thread; they are rarely pointed and may have slotted heads or heads adapted for tightening with a spanner or they may be recessed. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded.

In view thereof, subject article is classified under AHTN 2017 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and 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

*Digitally signed*  
*MariLou P. Mendoza*

**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

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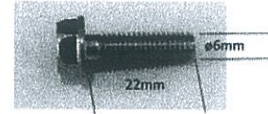
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero		21-201
		<b>3</b>	<b>DATE ISSUED</b>
			22 March 2022

**4 DESCRIPTION OF GOOD**

**“BOLT FLANGE (6 MM x 22 MM), PART NO.: 95701-06022-00”**

Based on the technical specifications and picture submitted, subject article is a flange bolt made from carbon steel wire rods with grade SWCH45K. It has a circular flange under the head that acts like a washer to distribute the load. Having a shank diameter of 6 mm and length of 22 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.



**5 REASONS FOR CLASSIFICATION**

Note 2(a) to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that throughout the Nomenclature, the expression "parts of general use" means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals.

Heading 73.18 of the AHTN 2017 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, screws, bolts and nuts. Bolts and screws for metal are cylindrical in shape, with a close and only slightly inclined thread; they are rarely pointed and may have slotted heads or heads adapted for tightening with a spanner or they may be recessed. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded.

In view thereof, subject article is classified under AHTN 2017 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and 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.







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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

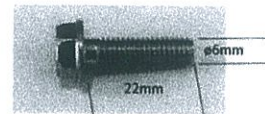
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero		21-210
		<b>3</b>	<b>DATE ISSUED</b>
			22 March 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
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**"BOLT FLANGE SH (6 MM x 22 MM), PART NO.: 96001-06022-00"**

Based on the technical specifications and picture submitted, subject article is a flange bolt made from carbon steel conforming to AISI 10B23 and SAE J 403 standards. It has a circular flange under the head that acts like a washer to distribute the load. Having a shank diameter of 6 mm and length of 22 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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Note 2(a) to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that throughout the Nomenclature, the expression "parts of general use" means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals.

Heading 73.18 of the AHTN 2017 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, screws, bolts and nuts. Bolts and screws for metal are cylindrical in shape, with a close and only slightly inclined thread; they are rarely pointed and may have slotted heads or heads adapted for tightening with a spanner or they may be recessed. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded.

In view thereof, subject article is classified under AHTN 2017 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and 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

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**

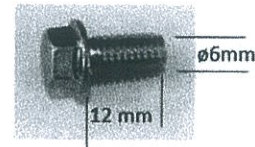
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero		21-211
		<b>3</b>	<b>DATE ISSUED</b>
			22 March 2022

**4 DESCRIPTION OF GOOD**

**“BOLT FLANGE SH (6 MM x 12 MM), PART NO.: 96001-06012-00”**

Based on the technical specifications and picture submitted, subject article is a flange bolt made from carbon steel wire rods conforming to JIS G 3507 standards and with grade SWCH45K. It has a circular flange under the head that acts like a washer to distribute the load. Having a shank diameter of 6 mm and length of 12 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.



**5 REASONS FOR CLASSIFICATION**

Note 2(a) to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that throughout the Nomenclature, the expression "parts of general use" means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals.

Heading 73.18 of the AHTN 2017 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, screws, bolts and nuts. Bolts and screws for metal are cylindrical in shape, with a close and only slightly inclined thread; they are rarely pointed and may have slotted heads or heads adapted for tightening with a spanner or they may be recessed. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded.

In view thereof, subject article is classified under AHTN 2017 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and 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

Digitally signed  
*MariLou P. Mendoza*

**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

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## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	AHTN 7419.91.90 MFN - 15% ad valorem	2	TCC (AR) NO.
				21-244
			3	DATE ISSUED
				22 March 2022

## 4 DESCRIPTION OF GOOD

## "NECKRING BAR (SILICON BRONZE)"

Based on the technical specifications, product composition, and manufacturing process flowchart submitted, subject article is a sand-moulded copper alloy neckring bar consisting of two cylindrical halves, with or without cavities. It is composed, by weight, of the following:

Nickel	Aluminium	Zinc	Iron	Silicon	Lead/Manganese	Tin/Phosphorus	Copper
15%	9.5%	8.5%	1%	1%	0.25%	0.25%	64.5%

After its moulding process, subject article is packed and exported as a semi-finished product. It is to be milled and formed as neckrings for the fabrication of glass moulds and has the following specifications:

Outside diameter (mm)	89 - 139
Inside diameter (mm)	0 - 65
Length (mm)	420 - 458



## 5 REASONS FOR CLASSIFICATION

Heading 74.19 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of copper. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of copper other than those covered by the preceding headings of this Chapter or by Note 1 to Section XV, or articles specified or included in Chapter 82 or 83, or more specifically covered elsewhere in the Nomenclature. This heading covers, among others, articles of copper of the types listed in the Explanatory Notes to headings 73.25 and 73.26.

In view thereof, subject article is classified under AHTN 2017 subheading 7419.91.90, with a Most Favoured Nation (MFN) rate of duty of 15% 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.





REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

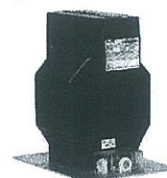
<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8504.31.24</b> <b>MFN - 10% ad valorem</b>		<b>21-302</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>22 March 2022</b>

**4 DESCRIPTION OF GOOD**

**“ALCE INDOOR CURRENT TRANSFORMER, MODEL: AK36-30”**

Based on the brochure submitted, subject article is an instrument current transformer conforming to standard IEC-61869-2 class. It is an indoor-type current transformer used with electrical measuring instruments and/or electrical protective devices. Subject article has the following specifications:

<b>Power Handling Capacity (kVA)</b>	0.015
<b>Operating Voltage (kV)</b>	36 (maximum)
<b>Primary Current (A)</b>	1,500 (maximum)
<b>Secondary Current (A)</b>	1 or 5
<b>Frequency (Hz)</b>	50 or 60



**5 REASONS FOR CLASSIFICATION**

Heading 85.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical transformers, static converters (for example, rectifiers) and inductors. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, electrical transformers. Electrical transformers are apparatus which, without having any moving parts, transform, by means of induction and using a preset or adjustable system, an alternating current into another alternating current of different voltage, impedance, etc. Certain transformers are designed for particular purposes, e.g., matching transformers for matching the impedance of one circuit with that of another, and instrument transformers (current or voltage transformers, combined instrument transformers) used to step down or step up voltages or currents to the level of the connected equipment, e.g., measuring instruments, electricity meters or protective relays.

In view thereof, subject article is classified under AHTN 2017 subheading 8504.31.24, with a Most Favoured Nation (MFN) rate of duty of 10% 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*

**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.*

