



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 154-2022

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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 *[Signature]*

SUBJECT : TARIFF COMMISSION CIRCULAR/ADVANCE RULING
(TCC/AR)

DATE : 13 April 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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 12 April 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-333	"ALCE OUTDOOR VOLTAGE TRANSFORMER, MODEL: VH17"	8504.31.13	MFN – 1% Ad Valorem

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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AOCG Memo No. 154-2022

REPUBLIC OF THE PHILIPPINES

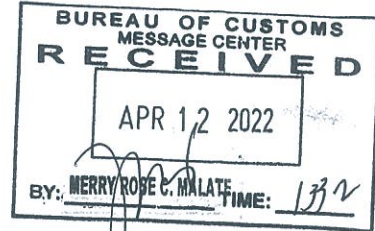
TARIFF COMMISSION

TCOC Ref. No. 22-028

12 April 2022



BOC-09-29775



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. 21-333, issued by this Commission on 12 April 2022. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

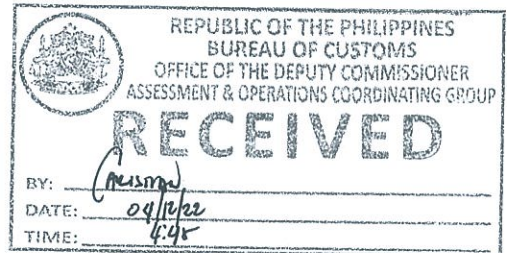
Very truly yours,

MariLou P. Mendoza
Digitally signed

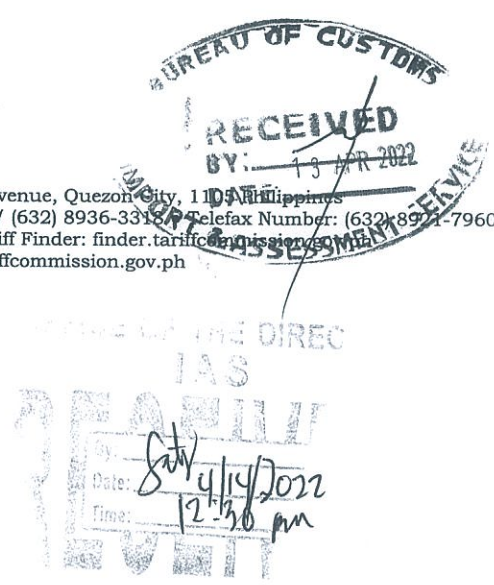
MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



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12 APR 2022 1342



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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 2017 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 8504.31.13 MFN - 1% ad valorem	2	TCC (AR) NO. 21-333
		3	DATE ISSUED 12 April 2022

4 DESCRIPTION OF GOOD

“ALCE OUTDOOR VOLTAGE TRANSFORMER, MODEL: VH17”

Based on the brochure and test report submitted, subject article is an instrument potential transformer conforming to standard IEC-61869-3 class. It is an outdoor-type voltage transformer used with electrical measuring instruments and/or electrical protective devices. Subject article has the following specifications:

Power Handling Capacity (kVA)	0.075
Highest Voltage for Equipment (kV)	Up to 17.5
Rated Primary Voltage (kV)	15/√3
Secondary Voltage (V)	100/√3 or 110/√3 or 120/√3
Rated Frequency (Hz)	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 8504.31.13, with a Most Favoured Nation (MFN) rate of duty of 1% 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
Marilyn 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.

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