



# BUREAU OF CUSTOMS

Professionalism Integrity Accountability

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AOCG Memo No. 198-2020

## 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 *dy*.

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

**DATE :** 16 October 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued 13 October 2020, for imported article, and the same was submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-151	"0.5HP WINDOW TYPE AIRCON KIT 1 – CABINET ASSEMBLY, PART NO.: CCAB-A125PLFA"	8415.90.19	MFN – 10% Ad Valorem ACFTA – 0%

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

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

**CC: COMMISSIONER OF CUSTOMS**

South Harbor, Gate 3, Port Area, Manila 1099

Tel. Nos 527-4537, 527-1935

Website: [www.customs.gov.ph](http://www.customs.gov.ph) Email: [Boc.cares@customs.gov.ph](mailto:Boc.cares@customs.gov.ph)

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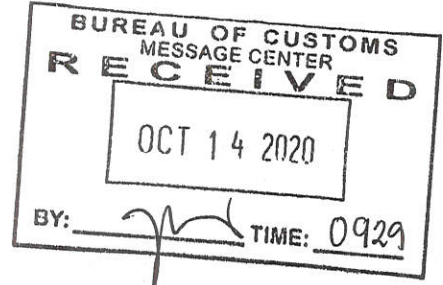


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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 20-089

13 October 2020



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



BOC-09-16048

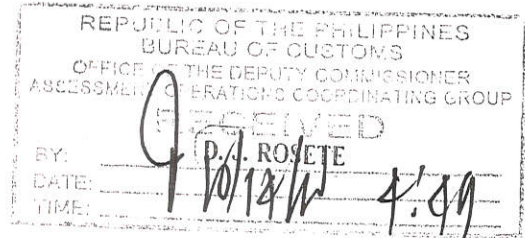
Dear Commissioner Guerrero:

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 (1) Advance Ruling on Tariff Classification, with TCC (AR) No. 20-151, issued by this Commission on 13 October 2020. 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,

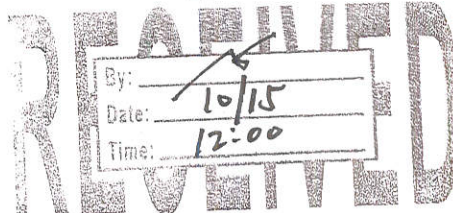
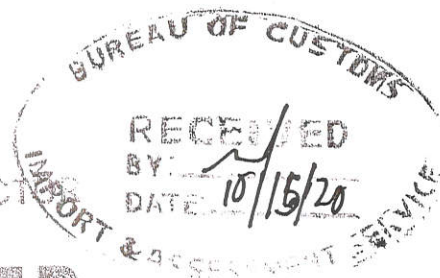
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

OFFICE OF THE DIRECTOR  
IAS



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Tel. Nos. (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Fax 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)







*[Signature]*  
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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 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero		20-151
		<b>3</b>	<b>DATE ISSUED</b>
			13 October 2020

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>"0.5HP WINDOW TYPE AIRCON KIT 1 - CABINET ASSEMBLY, PART NO.: CCAB-A125PLFA"</b></p> <p>Based on the technical specifications and list of parts submitted, subject article is an assembly of parts of a window type air conditioning unit consisting of cabinet assembly, air flue assembly (axial and centrifugal fan blades, fan motor, rear clapboard), upper and lower propeller housing, chassis assembly, front panel assembly, switch panel, and fittings. Subject article is to be assembled with the other parts which are not part of the importation, such as condenser assembly, compressor assembly, capillary sub-assembly, evaporator assembly, control box assembly, control box sub-assembly, power cord, and other fittings, to produce a complete 0.5 hp (0.373 kW) window type air conditioning unit Model No. AF-P0521CR.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that other parts for air-conditioning machines, whether or not designed for building into a self-contained unit, are to be classified in accordance with the provisions of Note 2 (a) to Section XVI (headings 84.14, 84.18, 84.19, 84.21, 84.79, etc.) or, if Note 2 (a) is not applicable, in accordance with Note 2 (b) or 2 (c) to Section XVI, depending on whether or not they are identifiable as suitable for use solely or principally with the air-conditioning machines of which they are parts.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".</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;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>[Signature]</i></p> <p style="text-align: right;"><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>





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AOCG Memo No. 198-2020 p. 4

## MEMORANDUM

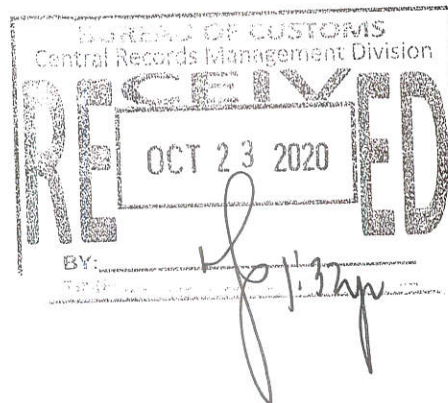
**TO :** GLADYS C. CABUGAWAN  
Chief, Central Records Management Division

**FROM :** ATTY. YASSER ISMAIL A. ABBAS, CESE  
Director III, Imports and Assessment Service

**SUBJECT :** MEMORANDUM DATED 16 OCTOBER 2020 RE: TARIFF  
COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR)

**DATE :** 23 October 2020

Respectfully forwarded the herein 16 October 2020 memorandum **RE: TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR)** signed by the Deputy Commissioner, AOCG, for dissemination.



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Tel. Nos 527-4537, 527-1935

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