

**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 : 14 February 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 30 January – 04 February 2020, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES | 2017 AHTN CODE | 2019/2020 RATES OF DUTY |
|----------|---|----------------|--|
| 19-338A | “OPT ENGINE ASSEMBLY; WU” | 8529.90.99 | MFN – Zero ACFTA – Zero* |
| 19-489 | “PROTECO® CAT 5” | 8479.89.39 | MFN – 1% Ad Valorem |
| 19-608 | “NESTLÉ® KOKO KRUNCH® MAXX” | 1904.10.10 | MFN – 15% Ad Valorem |
| 20-004 | “TORAY ROMEMBRA® REVERSE OSMOSIS MEMBRANE, MODEL: TMG20D-440” | 8421.99.99B | MFN – 1% Ad Valorem AJCEPA – Zero* PJEPA – Zero* |



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099

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|--|---|------------|--|
| 20-005 | "BIOVITAL L" | 3824.99.99 | MFN – 3% Ad Valorem |
| 20-009 | "CAMBRO® EPICTREAD™ TRAYS (1216ET)" | 3924.10.90 | MFN – 15% Ad Valorem ACFTA – 15% Ad Valorem * |
| 20-012 | "HOSE BAND, PART CODE: W0245-8DV60" | 7326.20.90 | MFN – 15% Ad Valorem ATIGA – Zero* |
| 20-013 | "LID HINGE SPRING, PART CODE: W1116- 8DV00" | 7320.20.90 | MFN – 15% Ad Valorem ATIGA – Zero* |
| 20-015 | "MOTOR PULLEY, PART CODE: W0410- 9XG00" | 8483.50.00 | MFN – Zero ATIGA – Zero* |
| <i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i> | | | |

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

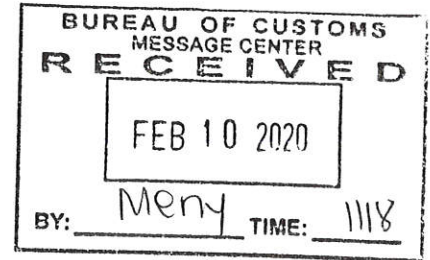


BOC-09-11230

TCOC Ref. No. 20-016

05 February 2020

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

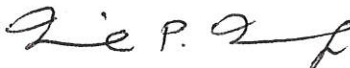


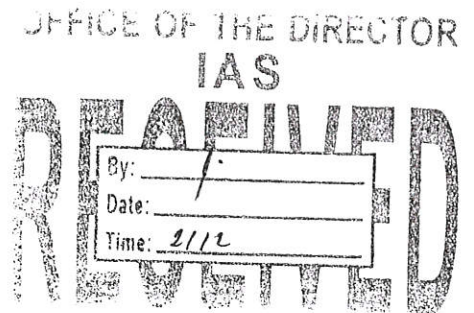
Dear **Commissioner Guerrero**:

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 original copies of nine (9) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-338A, 19-489, 19-608, 20-004, 20-005, 20-009, 20-012, 20-013, and 20-015 issued by this Commission from 30 January 2019 to 04 February 2020.

Thank you.

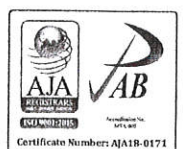
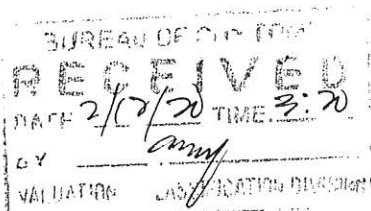
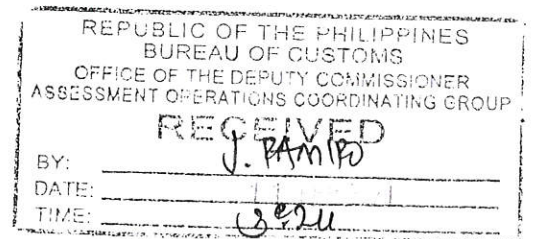
Very truly yours,


MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila





REPUBLIC OF THE PHILIPPINES

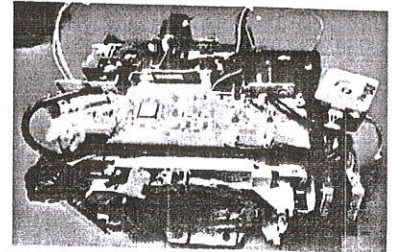
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

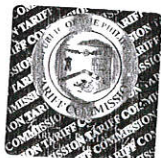
Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|---|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | <p>AHTN 8529.90.99 MFN - Zero ACFTA - Zero</p> | | 19-338A |
| | | 3 | DATE ISSUED |
| | | | JAN 31 2020 |

| | |
|----------|--|
| 4 | DESCRIPTION OF GOOD |
| | <p>“OPT ENGINE ASSEMBLY;WU</p> <p>Based on the technical information submitted, subject article is an optical engine assembly for a liquid crystal display (LCD) projector. It consists of a light valve, polarizing beamsplitter (PBS) mask unit, lenses, mirrors, prism, and other components. It synthesizes the liquid crystal panel image of three (3) colors (R/G/B) and expands the image through the projection lens. With an overall dimension of 260 mm x 165 mm x 230 mm (WxHxD) and weight of 2.7 kg, subject article is to be assembled together with the other parts of the projector, such as the main board, filter board, and upper case to produce the complete projector unit.</p> |



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| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 85.29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts of the apparatus of the four preceding headings.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8529.90.99, 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”.</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> |



FOR THE COMMISSION

Mariou P. Mendoza
MARILOU P. MENDOZA
 Chairperson









REPUBLIC OF THE PHILIPPINES

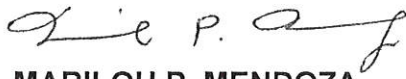
TARIFF COMMISSION

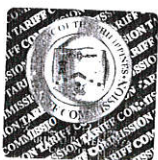
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 8479.89.39 MFN - 1% ad valorem | | 19-489 |
| | | 3 | DATE ISSUED |
| | | | JAN 30 2020 |

| | | | | | | | | | |
|-------------------------------|---|----------------------------|------------|------------------------|-----|-------------------------------|------|------------------------------|-----|
| 4 | DESCRIPTION OF GOOD | | | | | | | | |
| | “PROTECO® CAT 5” | | | | | | | | |
| | <p>Based on the brochure and technical information submitted, subject article is an electro-mechanical device that is used for automatically opening or closing sliding gates. It is in the form of a system consisting of a chain-driven gear motor with embedded control board and slider, light-emitting diode (LED) blinker, photocells, and a 5-meter chain. It may also include optional devices such as switch, electric keypad, electro-lock, and safety edge. It uses the chain in conjunction with the chain-driven slider mechanism to open and close the gate. Its specifications are as follows:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Power Supply (V/Hz)</td> <td>230V/ 50Hz</td> </tr> <tr> <td>Motor Power (W)</td> <td>250</td> </tr> <tr> <td>Revolution Speed (rpm)</td> <td>1400</td> </tr> <tr> <td>Max. Gate Weight (kg)</td> <td>500</td> </tr> </table> <div style="display: flex; justify-content: space-around; align-items: center; margin-top: 10px;"> <div style="text-align: center;">  <small>Gear motor</small> </div> <div style="text-align: center;">  <small>LED blinker</small> </div> <div style="text-align: center;">  <small>Photocell</small> </div> <div style="text-align: center;">  <small>C102 Switch</small> </div> </div> | Power Supply (V/Hz) | 230V/ 50Hz | Motor Power (W) | 250 | Revolution Speed (rpm) | 1400 | Max. Gate Weight (kg) | 500 |
| Power Supply (V/Hz) | 230V/ 50Hz | | | | | | | | |
| Motor Power (W) | 250 | | | | | | | | |
| Revolution Speed (rpm) | 1400 | | | | | | | | |
| Max. Gate Weight (kg) | 500 | | | | | | | | |

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| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 84.79 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that for this purpose the following are to be regarded as having “individual functions”: (B) mechanical devices which cannot perform their function unless they are mounted on another machine or appliance, or are incorporated in a more complex entity, provided that this function: (i) is distinct from that which is performed by the machine or appliance whereon they are to be mounted, or by the entity wherein they are to be incorporated, and (ii) does not play an integral and inseparable part in the operation of such machine, appliance or entity.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8479.89.39 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson </div> |



20-00056



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 1904.10.10 MFN - 15% ad valorem | | 19-608 |
| | | 3 | DATE ISSUED |
| | | | JAN 31 2020 |

4 DESCRIPTION OF GOOD

“NESTLÉ® KOKO KRUNCH® MAXX”

Based on the certificate of composition, manufacturing process flowchart, packing list, and sample submitted, subject article is a crunchy chocolate-filled breakfast cereal made from whole grain wheat, rice, corn semolina, sugar, skimmed milk powder, cocoa powder (<6%), and vegetable oils, among others. It is obtained by mixing the homogenized dry raw materials with steam and water to make wet dough, followed by cooking, forming into ropes, filling with chocolate cream, and cutting into bite-sized pillows. Packed in cartons with net weight of 250 grams, subject article is intended to be consumed as breakfast food for children.



5 REASONS FOR CLASSIFICATION

Heading 19.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt, sugar, molasses, malt extract, fruit or cocoa, etc., may have been added during or after their manufacture. The group also includes similar foodstuffs obtained, by swelling or roasting, from flour or bran. Corn flakes are made from grains of maize by removing the pericarp and the germ, adding sugar, salt and malt extract, softening with steam and then rolling into flakes and roasting in a rotary oven. The same process may be applied to wheat or other cereal grains.

In view thereof, subject article is classified under AHTN 2017 subheading 1904.10.10, 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson





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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
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| 1 | AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 8421.99.99B MFN - 1% ad valorem AJCEPA - Zero PJEPA - Zero | | 20-004 |
| | | 3 | DATE ISSUED |
| | | | FEB 04 2020 |

| 4 | DESCRIPTION OF GOOD | | | | | | | | | | |
|-------------------------------------|---|--------------------|----------------|---------------------|--------|---------------|-------------------------------------|-------|-------|--------|---------------------|
| | <p>“TORAY ROMEMBRA® REVERSE OSMOSIS MEMBRANE, MODEL: TMG20D-440”</p> <p>Based on the technical specifications submitted, subject article is a filter membrane made up of several layers of cross linked fully aromatic polyamide composite enclosed in a cylinder. It is designed to be installed in a reverse osmosis water filtering equipment used in water treatment facilities that require the extraction of ultrapure water from seawater or wastewater. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <thead> <tr> <th>Flow Rate Capacity</th> <th>Salt Rejection</th> <th>Diameter</th> <th>Length</th> <th>Membrane Area</th> </tr> </thead> <tbody> <tr> <td>50.3 m³/d (2095.8 l/h)</td> <td>99.7%</td> <td>8 in.</td> <td>40 in.</td> <td>440 ft²</td> </tr> </tbody> </table> | Flow Rate Capacity | Salt Rejection | Diameter | Length | Membrane Area | 50.3 m ³ /d (2095.8 l/h) | 99.7% | 8 in. | 40 in. | 440 ft ² |
| Flow Rate Capacity | Salt Rejection | Diameter | Length | Membrane Area | | | | | | | |
| 50.3 m ³ /d (2095.8 l/h) | 99.7% | 8 in. | 40 in. | 440 ft ² | | | | | | | |

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| 5 | REASONS FOR CLASSIFICATION |
| | <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 this heading covers, among others, filtering or purifying machinery and apparatus for liquids or gases, other than, e.g., filter funnels, milk strainers, strainers for filtering paints (generally Chapter 73). 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. Subject to the general provisions regarding the classification of parts, the heading covers parts for the above-mentioned types of filters and purifiers.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8421.99.99B, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “AJ” and “JP”, respectively.</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> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> 20-00064 </div> <div style="text-align: right;"> MARILOU P. MENDOZA Chairperson </div> </div> |





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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
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| 1 | AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 3824.99.99 MFN - 3% ad valorem | | 20-005 |
| | | 3 | DATE ISSUED |
| | | | FEB 03 2020 |

4 DESCRIPTION OF GOOD

“BIOVITAL L”

Based on the certificate of feed product registration from the Bureau of Animal Industry (BAI), product specifications, and product composition submitted, subject article is a feed additive in the form of light-brown to amber liquid. It is a well-balanced synergistic mixture of additives for use in industrial livestock production. It consists of water, propylene glycol, citric acid, plant extracts, and fermented product (*Saccharomyces cerevisiae*), among others. Available in various packaging sizes, subject article is to be added to livestock feeds, at a rate of 1 to 4 kg per ton of feed, or to drinking water, at a rate of 0.5 to 2.0 L per 1000 L of water, as a complementary feed to ensure good feeding efficiency and animal production response.

5 REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson







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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 2020 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 3924.10.90 MFN - 15% ad valorem ACFTA - 15% ad valorem | | 20-009 |
| | | 3 | DATE ISSUED |
| | | | FEB 03 2020 |

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|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | “CAMBRO® EPICTREAD™ TRAYS (1216ET)” <p>Based on the product specifications and technical information submitted, subject articles are light-weight, non-skid service trays primarily made of polyester and high-impact fiberglass. These are rectangular in shape, with rounded corners, and with surface dimensions (L x W) of 41.5 cm x 30.5 cm. These are available in five (5) colors: black, Cambro red, dark green, dark burgundy wine, and Spanish blue. To be imported in boxes containing twelve (12) trays, subject articles are used in high-traffic food courts, quick-service restaurants, and coffee shops.</p> |
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 39.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, tableware such as tea or coffee services, plates, soup tureens, salad bowls, dishes and trays of all kinds, coffee-pots, teapots, sugar bowls, beer mugs, cups, sauce-boats, fruit bowls, cruets, salt cellars, mustard pots, egg-cups, teapot stands, table mats, knife rests, serviette rings, knives, forks and spoons.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 3924.10.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 15% ad valorem, 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>FOR THE COMMISSION</p> <p><i>Handwritten signature</i></p> <p>MARILOU P. MENDOZA Chairperson</p> |
| |   20-00062 |



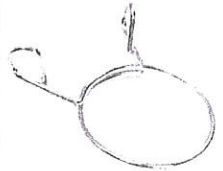
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

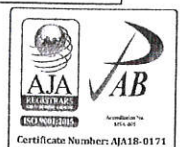
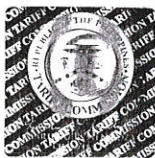
Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|---|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | <p>AHTN 7326.20.90 MFN - 15% ad valorem ATIGA - Zero</p> | | 20-012 |
| | | 3 | DATE ISSUED |
| | | | FEB 04 2020 |

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|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | <p>“HOSE BAND, PART CODE: W0245-8DV60”</p> <p>Based on the technical specifications and sample submitted, subject article is a drain hose clamp made from hard steel wire. It is designed to hold together the flexible hose of a washing machine to its drain pipe to prevent leakage during operation. Weighing 7.29 grams, subject article has an overall dimension of 45.39 mm x 13.52 mm.</p> |



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| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 73.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding, assembling, welding, turning, milling or perforating other than articles included in the preceding headings of this Chapter or covered by Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature. This heading includes, among others, clamping or tightening bands or collars (hose clips) used for clamping flexible tubing or hose to rigid piping, taps, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7326.20.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem 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 (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>Handwritten signature of MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> |





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 7320.20.90 MFN - 15% ad valorem ATIGA - Zero | | 20-013 |
| | | 3 | DATE ISSUED |
| | | | FEB 04 2020 |

4 DESCRIPTION OF GOOD**“LID HINGE SPRING, PART CODE: W1116-8DV00”**

Based on the technical specifications and sample submitted, subject article is a torsion spring made from stainless steel (SUS304). It is designed to be attached to the lid of a washing machine unit to provide a spring action during opening or closing of the tub. Weighing 10.95 grams, subject article has an overall dimension of 62.65 mm x 50.00 mm.

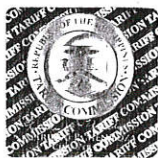
**5 REASONS FOR CLASSIFICATION**

Heading 73.20 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers springs and leaves for springs, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers iron or steel springs of all types, irrespective of their use, other than clock or watch springs of heading 91.14. The heading includes the following types of springs, among others: helical coil springs, comprising compression, tension and torsion springs, made from wire or rod of round or rectangular section.

In view thereof, subject article is classified under AHTN 2017 subheading 7320.20.90, with a Most Favoured Nation (MFN) rate of duty of 15% 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
 Chairperson

 Republic of the Philippines
 TARIFF COMMISSION


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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 2020 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | <p>AHTN 8483.50.00 MFN – Zero ATIGA – Zero</p> | | <p>20-015</p> |
| | | 3 | DATE ISSUED |
| | | | <p>FEB 04 2020</p> |

4 DESCRIPTION OF GOOD

“MOTOR PULLEY, PART CODE: W0410-9XG00”

Based on the technical information and sample submitted, subject article is a casted aluminium pulley with single V-shaped groove and eight (8) cooling fins. It is designed to be installed on the motor shaft of washing machines for speed reduction and power transmission of motor to pulsator. Subject article weighs 153.32 g and has a diameter of 141 mm.

5 REASONS FOR CLASSIFICATION

Heading 84.83 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, flywheels and pulleys, including pulley blocks. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the goods covered by this heading are mainly: (i) certain mechanical parts which are used in the transmission of power from an external power unit to one or more machines (ii) certain internal parts of a machine, used to transmit power to the various parts of the same machine. The HS EN further state that pulleys consist of wheels, sometimes with a grooved rim, which transmit rotary movement from one to another by means of an endless belt or rope revolving in contact between them. The heading covers simple pulleys, drums (wide pulleys), conical pulleys, stepped pulleys, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 8483.50.00, 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”.

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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson

