



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 576-2021

**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 :** 19 October 2021

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 14 October 2021 and the same having been reviewed and summarized as follows:

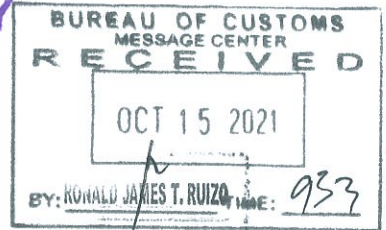
TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-143	"POWERCITY AUTOMATIC TRANSFER SWITCH, MODEL: PTS-800"	8537.10.99C	MFN – 5% Ad Valorem ACFTA – Zero*
21-192	"DIEBOLD NIXDORF 15-INCH POS DISPLAY, MODEL: BA93"	8528.52.00A	MFN – Zero* ACFTA – Zero*
21-193	"DIEBOLD NIXDORF 12.1-INCH POS DISPLAY, MODEL: BA92"	8528.52.00A	MFN – Zero* ACFTA – Zero*
21-197	"NUT HEX (10MM), PART NO.94002-10000-0S"	7318.16.10	MFN – 10% Ad Valorem ATIGA – Zero*
21-226	"BKI HOT-N CRISPY FRY WARMER, MODEL: UW-17"	8419.81.10	MFN – Zero*

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

MASTER COPY



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

AOCG Memo No. 576-2021 p. 2

TCOC Ref. No. 21-080

14 October 2021



BOC-09-25299

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

**Dear Commissioner Guerrero:**

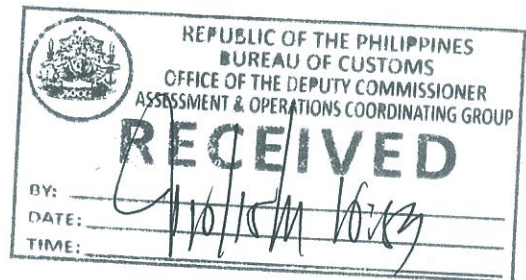
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-143, 21-192, 21-193, 21-197 and 21-226, issued by this Commission on 14 October 2021. 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

10/15  
2:45

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)



15 OCT 2021 1009




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 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8537.10.99C</b>		<b>21-143</b>
	<b>MFN - 5% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ACFTA - Zero</b>		<b>14 October 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<b>“POWERCITY AUTOMATIC TRANSFER SWITCH, MODEL: PTS-800”</b>								
	<p>Based on the brochure and operator's manual submitted, subject article is an electrical apparatus consisting mainly of a microprocessor-based automatic controller, a solenoid-type transfer switch device, fuses, terminal blocks, power relays, and an automatic battery charger, housed in a metal enclosure. It has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Rated Ampere (A)</td> <td>800</td> </tr> <tr> <td>Phase (Φ)</td> <td>3</td> </tr> <tr> <td>Rated Voltage and Frequency (V; Hz)</td> <td>200~240 / 380~440 ; 50 / 60</td> </tr> <tr> <td>Dimensions (LxWxH) (cm)</td> <td>900 x 650 x 1,920</td> </tr> </table>  <p>Subject article is designed for the automatic switching of two utility power sources, two generating power sources, or between one utility power source and one generating power source, for commercial and industrial applications.</p>	Rated Ampere (A)	800	Phase (Φ)	3	Rated Voltage and Frequency (V; Hz)	200~240 / 380~440 ; 50 / 60	Dimensions (LxWxH) (cm)	900 x 650 x 1,920
Rated Ampere (A)	800								
Phase (Φ)	3								
Rated Voltage and Frequency (V; Hz)	200~240 / 380~440 ; 50 / 60								
Dimensions (LxWxH) (cm)	900 x 650 x 1,920								

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.37 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these consist of an assembly of apparatus of the kind referred to in the two preceding headings (e.g., switches and fuses) on a board, panel, console, etc., or mounted in a cabinet, desk, etc. They usually also incorporate meters, and sometimes also subsidiary apparatus such as transformers, valves, voltage regulators, rheostats or luminous circuit diagrams. The goods of this heading vary from small switchboards with only a few switches, fuses, etc. (e.g., for lighting installations) to complex control panels for machine-tools, rolling mills, power stations, radio stations, etc., including assemblies of several of the articles cited in the text of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8537.10.99C, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to the 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 Digitally signed  <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>






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 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8528.52.00A</b> <b>MFN - Zero</b> <b>ACFTA - Zero</b>		<b>21-192</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>14 October 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<b>“DIEBOLD NIXDORF 15-INCH POS DISPLAY, MODEL: BA93”</b>										
	<p>Based on the brochure submitted, subject article is a bezel-free monitor equipped with a Thin Film Transistor (TFT) panel with light-emitting diode (LED) backlighting. It accepts signals from a point of sale (POS) terminal or computer to display graphics. It is designed to be used with ePOS systems (primarily for Diebold Nixdorf) or as an interactive kiosk/touchpoint for operator and customer display. Also available in resistive and non-touch configurations, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Screen size (inches) / Resolution</td> <td>15 1,024 x 768</td> </tr> <tr> <td>Input voltage (VDC)</td> <td>12</td> </tr> <tr> <td>Interface</td> <td>PanelLink2™, DVI-D, VGA, USB- A&amp;B, Power-jack</td> </tr> <tr> <td>Dimensions (WxHxD; mm)</td> <td>349 x 308.5 x 47</td> </tr> <tr> <td>Weight (kg)</td> <td>2.9 (without base); 5.4 (with base)</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div>	Screen size (inches) / Resolution	15 1,024 x 768	Input voltage (VDC)	12	Interface	PanelLink2™, DVI-D, VGA, USB- A&B, Power-jack	Dimensions (WxHxD; mm)	349 x 308.5 x 47	Weight (kg)	2.9 (without base); 5.4 (with base)
Screen size (inches) / Resolution	15 1,024 x 768										
Input voltage (VDC)	12										
Interface	PanelLink2™, DVI-D, VGA, USB- A&B, Power-jack										
Dimensions (WxHxD; mm)	349 x 308.5 x 47										
Weight (kg)	2.9 (without base); 5.4 (with base)										

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00A, 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> Digitally signed</p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <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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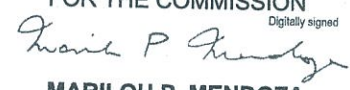
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8528.52.00A MFN - Zero ACFTA - Zero		21-193
		<b>3</b>	<b>DATE ISSUED</b>
			14 October 2021

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<b>“DIEBOLD NIXDORF 12.1-INCH POS DISPLAY, MODEL: BA92”</b>												
	<p>Based on the brochure submitted, subject article is a bezel-free monitor equipped with a Thin Film Transistor (TFT) panel with light-emitting diode (LED) backlighting. It accepts signals from a point of sale (POS) terminal or computer to display graphics. It is designed to be used with ePOS systems (primarily for Diebold Nixdorf) or as an interactive kiosk/touchpoint for operator and customer display. Also available in resistive and non-touch configurations, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Screen size (inches)</td> <td>12.1</td> </tr> <tr> <td>Resolution</td> <td>800 x 600</td> </tr> <tr> <td>Input voltage (VDC)</td> <td>12</td> </tr> <tr> <td>Interface</td> <td>PanelLink2™, DVI-D, VGA, USB- A&amp;B, Power-jack</td> </tr> <tr> <td>Dimensions (WxHxD; mm)</td> <td>292 x 257.9 x 47</td> </tr> <tr> <td>Weight (kg)</td> <td>2.0 (without base); 4.5 (with base)</td> </tr> </table> 	Screen size (inches)	12.1	Resolution	800 x 600	Input voltage (VDC)	12	Interface	PanelLink2™, DVI-D, VGA, USB- A&B, Power-jack	Dimensions (WxHxD; mm)	292 x 257.9 x 47	Weight (kg)	2.0 (without base); 4.5 (with base)
Screen size (inches)	12.1												
Resolution	800 x 600												
Input voltage (VDC)	12												
Interface	PanelLink2™, DVI-D, VGA, USB- A&B, Power-jack												
Dimensions (WxHxD; mm)	292 x 257.9 x 47												
Weight (kg)	2.0 (without base); 4.5 (with base)												

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00A, 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> <p style="text-align: right;">FOR THE COMMISSION Digitally signed  <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>





REPUBLIC OF THE PHILIPPINES

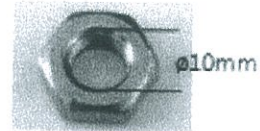
## TARIFF COMMISSION

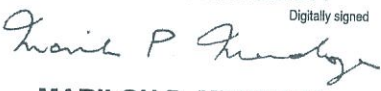
## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7318.16.10 MFN - 10% ad valorem ATIGA - Zero		21-197
		<b>3</b>	<b>DATE ISSUED</b>
			14 October 2021

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“NUT HEX (10 MM), PART NO. 94002-10000-0S”</b>
	<p>Based on the technical information submitted, subject article is a hexagonal nut made from carbon steel wire rods conforming to JIS G 3507 standards and with grade SWCH25K. With a nominal diameter of 10 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 73.18 of the ASEAN Harmonized Tariff Nomenclature (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, nuts. Nuts are metal pieces designed to hold the corresponding bolts in place. They are usually tapped throughout but are sometimes blind. The heading includes wing nuts, butterfly nuts, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7318.16.10, 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”.</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 Digitally signed  <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>






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 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8419.81.10 MFN - Zero		21-226
		<b>3</b>	<b>DATE ISSUED</b>
			14 October 2021

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<b>“BKI HOT-N CRISPY™ FRY WARMER, MODEL: UW-17”</b>								
	<p>Based on the brochure and operation and installation manual submitted, subject article is an electro-thermic fried food warmer made of stainless-steel material. It works via convection air heating technology and has a holding capacity of up to 8 lbs. Designed to keep food warm in the commercial food service industry (e.g., restaurants, catering, and fast-food establishments), subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;"><b>Electrical options (V; A)</b></td> <td>120 / 220 ; 8.3 / 4.5</td> </tr> <tr> <td><b>Dimension (HxWxD) (inch)</b></td> <td>8.3 x 20 x 27.5</td> </tr> <tr> <td style="text-align: center;">(mm)</td> <td>211 x 509.6 x 698.5</td> </tr> <tr> <td><b>Weight (lbs / kg)</b></td> <td>70 / 31.75</td> </tr> </table> 	<b>Electrical options (V; A)</b>	120 / 220 ; 8.3 / 4.5	<b>Dimension (HxWxD) (inch)</b>	8.3 x 20 x 27.5	(mm)	211 x 509.6 x 698.5	<b>Weight (lbs / kg)</b>	70 / 31.75
<b>Electrical options (V; A)</b>	120 / 220 ; 8.3 / 4.5								
<b>Dimension (HxWxD) (inch)</b>	8.3 x 20 x 27.5								
(mm)	211 x 509.6 x 698.5								
<b>Weight (lbs / kg)</b>	70 / 31.75								

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.19 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, machinery, plant, or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, specialised heating or cooking apparatus which are not normally used in the household (e.g., counter-type coffee percolators, tea or milk urns, steam kettles, etc., used in restaurants, canteens, etc.; steam-heated cookers, hot-plates, warming cupboards, drying cabinets, etc.; deep-fat friers).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8419.81.10, with a Most Favoured Nation (MFN) rate of duty of zero.</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 Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>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.</i></p>

