



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1099

February 22, 2019

**CUSTOMS MEMORANDUM CIRCULAR**

NO. 60-2019

To: All Deputy Commissioners  
All Directors and Division Chiefs  
All District/Port Collectors  
All Others Concerned

**SUBJECT: Tariff Dispute Ruling**

Pursuant to Commission Order No. 2018-1 (Rules of Procedure on Disputes Involving Tariff Classification), attached is the certified true copy of Tariff Classification Circular Dispute Ruling (TCC/DR) No. 18-025 issued on 30 January 2019.

For your information and guidance.

For record purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt thereof.

  
**REY LEONARDO B. GUERRERO**  
Commissioner

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CMC 60-2019 P2



REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

TCC (DR) No. 18-025

30 January 2019

**MR. YU KONG YAM**  
General Manager  
Yunitrade Marketing Center Corp.  
1036 Bilibid Viejo Street,  
Quiapo, Manila  
Telephone No. 395-9946 / 734-8756 / 734-8752  
Email: [yunimcc@gmail.com](mailto:yunimcc@gmail.com)

**SUBJECT: TARIFF CLASSIFICATION OF "TOLL RFID READER 6204" AND "ANTENNA-024-MT MONOSTATIC ANTENNA" CONSIGNED TO YUNITRADE MARKETING CENTER CORP., AND PROCESSED UNDER IMPORT ENTRY NO. C-118796, NAIA**

Dear Mr. Yu Kong Yam:

This refers to the tariff classification of subject articles which was referred to this Commission for appropriate ruling *via* letters dated 18 and 19 September 2018.

We have taken note of the fact that the above-mentioned articles have already been lodged with the Bureau of Customs (BOC), Ninoy Aquino International Airport (NAIA), per Import Entry No.C-118796, and since there is a disagreement as to the tariff classification, we consider your submission as a dispute on the tariff classification of subject importation. Thus, on 29 November 2018, we required the BOC District Collector to file her comment within an unextendible period of ten (10) working days from the receipt of our letter requesting her to comment on the tariff classification of subject importation, pursuant to Section 7 of Commission Order No. 2018-01. However, after the lapse of the given period, the BOC failed to submit any comment to controvert your submission.

Based on due examination of the documents and information submitted, subject articles are as follows:

Product Name	Description
Toll RFID Reader 6204	It is to be connected to a network host computer for setting system parameters and for operating subject reader. It gathers data from the radio-frequency identification (RFID) tag, through the antenna, and translates the data into machine-readable codes which are utilized by the host computer.
ANTENNA-024-MT Monostatic Antenna	To be connected to the reader, it converts electrical current into electromagnetic (EM) waves that are then radiated into space to power up the tag in range. It gathers data by receiving EM waves carrying information stored in the tag. The received waves are converted to electrical signal which are then processed by the reader.

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*Isabel M. de Guzman*  
MA. ISABEL M. DE GUZMAN  
Records Officer III  
Tariff Commission 2/15/19

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Heading 84.71 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group of products classified under HS heading 84.71 comprises a wide range of machines, many being electro-magnetic or electronic, which usually complement each other and are generally used in systems for compiling statistics or for accounting or other operations. The group includes magnetic or optical readers, machines for transcribing data onto data media in coded form, and machines which process data and which decode the result.

On the other hand, heading 84.73 of the AHTN 2017 covers parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 84.70 to 84.72. The pertinent HS EN state that subject to the general provisions regarding the classification of parts, this heading covers parts and accessories suitable for use solely or principally with the machines of headings 84.70 to 84.72. The accessories covered by this heading are interchangeable parts or devices designed to adapt a machine for a particular operation, or to perform a particular service relative to the main function of the machine, or to increase its range of operations.

Accordingly, subject articles are classifiable under the following AHTN 2017 subheadings, with corresponding Most Favoured Nation (MFN) rates of duty:

Product Name	AHTN 2017 Code	MFN Rate of Duty (% ad valorem)
Toll RFID Reader 6204	8471.90.90	0
ANTENNA-024-MT Monostatic Antenna	8473.30.90	0

This is for compliance by the BOC pursuant to Section 1100 of Republic Act No. 10863 otherwise known as the Customs Modernization and Tariff Act (CMTA).

Thank you.

Very truly yours,

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



cc: Ms. Carmelita M. Talusan  
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**MA. ISABEL M. DE GUZMAN**  
Records Officer III  
Tariff Commission

2/14/19