

2019-10-023



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

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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

SUBJECT : **TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS
(TCC/AR)**

DATE : 18 October 2019

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 01 – 10 October 2019, 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 RATES OF DUTY
19-291	“CLIMAVER KD 16373 ALUMINIUM FOIL TAPE”	7607.19.00	MFN – 3% Ad Valorem
19-302	“GRANIFRIGOR™ GC 460 TROPIC GRAIN CONSERVATION UNIT”	8419.89.19	MFN – 1% Ad Valorem
19-338	“OPT ENGINE ASSY; WU”	8528.62.00	MFN – Zero ACFTA – Zero*

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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MANILA 1099

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19-443	“POSTECH® ALL-IN-ONE POS TERMINAL, MODEL: PT-CM-01”	8471.41.10	MFN – Zero ACFTA – 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

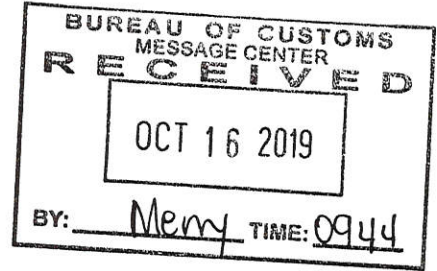


BOC-09-07731

TCOC Ref. No. 19-119

14 October 2019

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



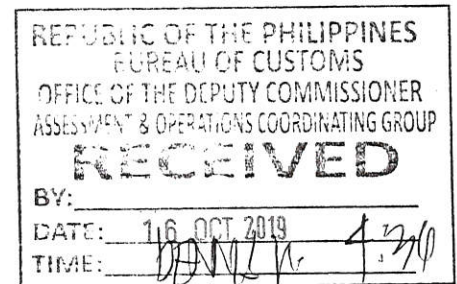
Dear **Commissioner Guerrero**:

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 four (04) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-291, 19-302, 19-338, and 19-443, issued by this Commission from 01 October to 10 October 2019.

Thank you.

Very truly yours,


MARILOU P. MENDOZA
Chairperson

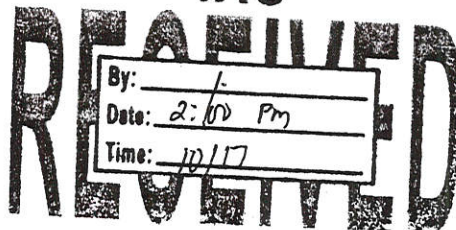


Encl: As stated.

cc: The Secretary
Department of Finance
Manila



OFFICE OF THE DIRECTOR
IAS



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
		19-291
	3	DATE ISSUED
	OCT 01 2019	

4	DESCRIPTION OF GOOD
“CLIMAVER KD 16373 ALUMINIUM FOIL TAPE”	
<p>Based on the brochure and product data sheet submitted, subject article is a strip of pure annealed aluminium foil coated on one side with acrylic-based adhesive, protected by a siliconized release paper. It is available in rolls of 50 m with thickness of 50 microns and width of 63 mm. Subject article is used to ensure the watertightness of Climaver ducts with aluminium exterior facing.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Heading 76.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the products defined in Chapter Note 1 (d), when of a thickness not exceeding 0.2 mm. The provisions of the EN to heading 74.10 relating to copper foil apply, <i>mutatis mutandis</i>, to this heading which states that foil remains in the heading whether or not it has been embossed, cut to shape (rectangular or otherwise), perforated, coated (gilded, silvered, varnished, etc.), or printed.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7607.19.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</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 of MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>	
   <p>19-00389</p>	

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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 2019 RATE/S OF IMPORT DUTY AHTN 8419.89.19 MFN – 1% ad valorem	2 TCC (AR) NO. 19-302
	3 DATE ISSUED OCT 07 2019


4 DESCRIPTION OF GOOD “GRANIFRIGOR™ GC 460 TROPIC GRAIN CONSERVATION UNIT” Based on the brochure and technical information submitted, subject article is an air treatment system for grain conservation, consisting of an air-cooling unit, a heating unit (Hygrotherm), and a capillary matting (Hygromat), and housed in a cabinet mounted on a chassis with four (4) castors and a drawbar (optional). The air is first cooled to condense the moisture and drain it out of the system. The heat generated by the air-cooling unit is subsequently used to slightly heat the dry air and reduce the relative humidity. The slightly-heated dry air is then fed through a hose in the ventilation system and forced through the grains where it absorbs the moisture (from the grains) to prevent spoilage by insects and molds. The system has the following specifications:
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Refrigerating Capacity compressor (kW)	225
Electrical Rating (kW/V/ Ø/Hz)	78/460/3/60
Cooling Performance in 24 hours (t/day)	460-750
Dimension with castors (LxWxH)(mm)	3,740 x 2,130 x 2,690 / 2,750





5 REASONS FOR CLASSIFICATION 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, sterilising, pasteurising, steaming, drying, evaporating, vaporising, 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 the heading covers machinery and plant designed to submit materials (solid, liquid or gaseous) to a heating or cooling process in order to cause a simple change of temperature, or to cause a transformation of the materials resulting principally from the temperature change (e.g., heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling processes).. In view thereof, subject article is classified under AHTN 2017 subheading 8419.89.19, 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



MARILOU P. MENDOZA
 Chairperson

19-00391

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

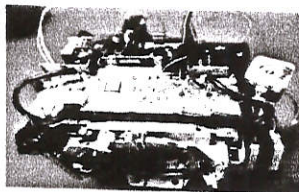
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.62.00 MFN - Zero ACFTA - Zero		19-338
		3	DATE ISSUED
			OCT 10 2019

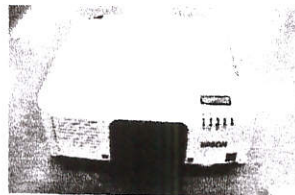
4 DESCRIPTION OF GOOD

“OPT ENGINE ASSY; WU”

Based on the technical information submitted, subject article is an optical adjustment assembly for a liquid crystal display (LCD) projector, consisting of the lower case, optical engine assembly, power supply, and lamp/light source module. These components are preassembled and optically-adjusted prior to importation to avoid deformation resulting in “shadow” images during use. Subject article is to be assembled, together with the other parts of the projector, such as the main board, light valve connector (LVCN) board, electrical cables, air filter and lid unit, and front and upper cases, to produce the complete computer projector unit.



(Model: WU)



(Finished product)

5 REASONS FOR CLASSIFICATION

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 projectors enable the image normally reproduced on the screen of a television receiver or of a monitor to be projected on an external surface. They may be based on CRT or flat panel (e.g., DMD, LCD, plasma) technology.

In view thereof, subject article, being essentially a complete projector designed for use with automatic data processing machine, is classified under AHTN 2017 subheading 8528.62.00, 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”.

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

M. P. Mendoza

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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8471.41.10		19-443
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		OCT 01 2019

4	DESCRIPTION OF GOOD																							
	“POSTECH® ALL-IN-ONE POS TERMINAL, MODEL: PT-CM-01”																							
	<p>Based on the brochure submitted, subject article is an all-in-one desktop personal computer (PC). It consists mainly of industrial mini-ITX motherboard, Intel® Core® i5 central processing unit (CPU), memory (SODIMM and SSD/HDD), touchscreen display, and I/O ports, and is housed in an aluminium alloy casing. Subject article is designed to be used as a point-of-sale (POS) terminal in restaurants, bars, coffee shops, hotels, and drugstores. It has the following specifications:</p>																							
	<table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Screen Size / Resolution</td> <td colspan="2">15 inches / 1,024 x 768 pixel</td> </tr> <tr> <td>Operating System</td> <td colspan="2">Windows 7-10, Linux compatible</td> </tr> <tr> <td>Touch Screen</td> <td colspan="2">True Flat 10-point Capacitive</td> </tr> <tr> <td rowspan="2">Power Supply</td> <td style="text-align: center;">AC</td> <td>100-260 V, 50-60 Hz</td> </tr> <tr> <td style="text-align: center;">DC</td> <td>12 V, 5 A</td> </tr> <tr> <td>I/O Ports</td> <td colspan="2">USB, Serial, VGA, HDMI, LAN, Audio</td> </tr> <tr> <td>Dimension (L x W x H) (mm)</td> <td colspan="2">350 x 280 x 360</td> </tr> <tr> <td>Weight (kg)</td> <td colspan="2">5.75 (net), 6.5 (gross)</td> </tr> </table>	Screen Size / Resolution	15 inches / 1,024 x 768 pixel		Operating System	Windows 7-10, Linux compatible		Touch Screen	True Flat 10-point Capacitive		Power Supply	AC	100-260 V, 50-60 Hz	DC	12 V, 5 A	I/O Ports	USB, Serial, VGA, HDMI, LAN, Audio		Dimension (L x W x H) (mm)	350 x 280 x 360		Weight (kg)	5.75 (net), 6.5 (gross)	
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5	REASONS FOR CLASSIFICATION
	<p>Heading 84.71 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, automatic data processing machines and units thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that automatic data processing machines may comprise in the same housing, the central processing unit, an input unit (e.g., a keyboard or a scanner) and an output unit (e.g., a visual display unit), or may consist of a number of interconnected separate units.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8471.41.10, 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>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson
	  19-00390