



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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AOCG Memo No. 12-2023

MEMORANDUM

TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL

FROM : ATTY. EDWARD JAMES A. DY BUÑO
Deputy Commissioner, AOCG

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

DATE : 28 December 2022

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 20 December 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-210	"YUASA BATTERY ASSY, MODEL: YTX7L-BS"	8507.10.95	MFN – 15% Ad Valorem ATIGA – Zero*
22-283	"DXN® SPICA TEA"	2106.90.59	MFN – 7% Ad Valorem ATIGA – Zero*
22-298	"GLOBAL CELLULAR MODEM (GCM)"	8517.62.59	MFN – Zero
22-294	"MK3475-587 KIT TYPE A"	9018.39.00	MFN – 1% Ad Valorem
22-505	"MIDDLEBY MARSHALL® SPACER NYLON (35000-1080)"	3926.90.99	MFN – 15% Ad Valorem
22-509	"FASTENAL® 36452 NUT WING PLASTIC 1/4-20"	3926.90.99	MFN – 15% Ad Valorem

* Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).



BUREAU OF CUSTOMS

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-526	"SIPLAN K-SET 30"	6306.12.00	MFN – 15% Ad Valorem
22-532	"MIDDLEBY MARSHALL® 65172 SPRING LP CONVERSION"	7320.20.90	MFN – 15% Ad Valorem
22-538	"SANDIMMUN NEORAL® (CICLOSPORIN) CAPSULE (25 mg and 100 mg)"	3002.15.00	MFN – 1% Ad Valorem
22-549	"HEYCO® BUSHING, MODEL: OCB-1250"	3926.90.99	MFN – 15% Ad Valorem
22-557	"TROLLEY COMPLETE WITH WHEEL FOR T-RAIL CONVEYOR"	8431.39.90	MFN – 1% Ad Valorem ACFTA – Zero*
22-558	"ULTRAFRYER® ULTRAGOLD™ FRYER, MODEL: B-P5-18-3-UC"	8419.81.20	MFN – Zero
22-559	"PITCO® GAS OPEN FRYER WITH FILTRATION, MODEL: KF-SFSG14T"	8419.81.20	MFN – Zero
22-591	"ROTISOL ROTISSERIE GRANDFLAME™, MODEL: GF 1375-5G "	8419.81.20	MFN – Zero
22-592	"ROTISOL ROTISSERIE GRANDFLAME™, MODEL: GF 1375-5E "	8419.81.10	MFN – Zero
22-172	"SCREW OVAL (5 MM X 20 MM), PART NO.: 937000502000B"	7318.15.10	MFN – 10% Ad Valorem ATIGA – Zero*

* Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

ACCG Memo No. 12-2023 p. 3

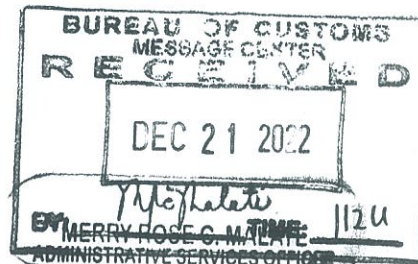


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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOO Ref. No. 22-102

20 December 2022



ACTING COMMISSIONER YOGI FILEMON I. RUIZ
Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila

Dear **Acting Commissioner Ruiz**:

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 Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of sixteen Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-172, 22-210, 22-283, 22-294, 22-298, 22-505, 22-509, 22-526, 22-532, 22-538, 22-549, 22-557, 22-558, 22-559, 22-591 and 22-592, issued by this Commission on 20 December 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

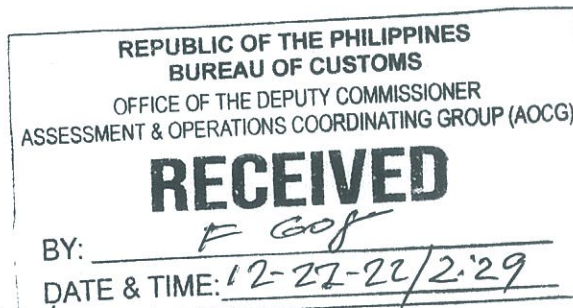
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



Sgt
12/21/22
4:05pm





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AOCG Memo No. 12-2023 p. 4

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-102

20 December 2022

ACTING COMMISSIONER YOGI FILEMON I. RUIZ

Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila

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Thank you.

Very truly yours,

Digitally signed

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 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8507.10.95 MFN - 15% ad valorem ATIGA - Zero		22-210
		3	DATE ISSUED
			20 December 2022

4	DESCRIPTION OF GOOD												
	“YUASA BATTERY ASSY, MODEL: YTX7L-BS”												
	<p>Based on the brochure and technical specifications submitted, subject article is a valve regulated lead-acid (VRLA) rechargeable battery (accumulator). It primarily consists of lead plates, absorbed glass mat (AGM) separator, and a safety relief valve enclosed in a rectangular thermoplastic housing. The electrolyte in this type of battery is completely absorbed by the AGM separator, making the battery spillproof. It also has a safety valve that vents excess gases generated when charging the cell. With a Cold Cranking Amps (CCA) at -18°C of 100 A, subject article is used for starting piston engines of motorcycles and has the following specifications:</p>												
	<table border="1" style="width: 100%;"> <thead> <tr> <th rowspan="2">Nominal Voltage</th> <th colspan="2">Capacity</th> <th rowspan="2">Dimension (±2mm) (LxWxH)</th> <th rowspan="2">Weight</th> </tr> <tr> <th>10-hour</th> <th>20-hour</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">12 V</td> <td style="text-align: center;">6 Ah</td> <td style="text-align: center;">6.3 Ah</td> <td style="text-align: center;">115 mm x 72 mm x 132 mm</td> <td style="text-align: center;">2.5 kg</td> </tr> </tbody> </table>	Nominal Voltage	Capacity		Dimension (±2mm) (LxWxH)	Weight	10-hour	20-hour	12 V	6 Ah	6.3 Ah	115 mm x 72 mm x 132 mm	2.5 kg
Nominal Voltage	Capacity		Dimension (±2mm) (LxWxH)	Weight									
	10-hour	20-hour											
12 V	6 Ah	6.3 Ah	115 mm x 72 mm x 132 mm	2.5 kg									
													

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electric accumulators, including separators therefor, whether or not rectangular (including square). The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that electric accumulators (storage batteries or secondary batteries) are characterised by the fact that the electrochemical action is reversible so that the accumulator may be recharged. They are used to store electricity and supply it when required. Accumulators consist essentially of a container holding the electrolyte in which are immersed two electrodes fitted with terminals for connection to an external circuit. The main types of accumulators are, among others, lead-acid accumulators, in which the electrolyte is sulphuric acid and the electrodes lead plates or lead grids supporting active material.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8507.10.95, 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 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><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p>
	<p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</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 2022 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 2106.90.59 MFN - 7% ad valorem ATIGA - Zero	2 TCC (AR) NO. 22-283
	3 DATE ISSUED 20 December 2022

4 DESCRIPTION OF GOOD “DXN® SPICA TEA” Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, finished goods specifications, product label, and photograph of the product submitted, subject article is a dark brown powder contained in tea bags. It is composed of <i>Xiao Ku Cao</i> , tangerine peel, peppermint, Chinese liquorice, and lingzhi. Packed in stand pouches containing 20 pieces of 5-g sachets or in aluminium packs containing five pieces of 5-g sachets, subject article is steeped in boiling water for 3 to 5 minutes to create a tea drink.	
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5 REASONS FOR CLASSIFICATION Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i> , products consisting of a mixture of plants or parts of plants (including seeds or fruits) of different species or consisting of plants or parts of plants (including seeds or fruits) of a single or of different species mixed with other substances such as one or more plant extracts, which are not consumed as such, but which are of a kind used for making herbal infusions or herbal “teas”, (e.g., those having laxative, purgative, diuretic or carminative properties), including products which are claimed to offer relief from ailments or contribute to general health and well-being. In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.59, with a Most Favoured Nation (MFN) rate of duty of 7% 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 years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.
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FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

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 2022 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 8517.62.59 MFN - Zero	2 TCC (AR) NO. 22-298
	3 DATE ISSUED 20 December 2022

4 DESCRIPTION OF GOOD “GLOBAL CELLULAR MODEM (GCM) ” Based on the brochure and National Telecommunications Commission (NTC) Type Approval Certificate submitted, subject article is a device capable of connecting to a Wi-Fi or cellular network. It has a Universal Serial Bus (USB) connector and can accommodate up to two Subscriber Identity Module (SIM) cards. It is to be connected to the USB port of the Global Television Audience Metering (GTAM) meter and provides a communication path between said GTAM meter and a back office server. Subject article has the following specifications:

Dimension (LxWxD) (mm)	106.4 x 68.3 x 18
Power	5 VDC, 1.5 A
Connectivity	Wi-Fi and cellular connection



5 REASONS FOR CLASSIFICATION
<p>Heading 85.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8517.62.59, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five 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-right: 100px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p> </div>
<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

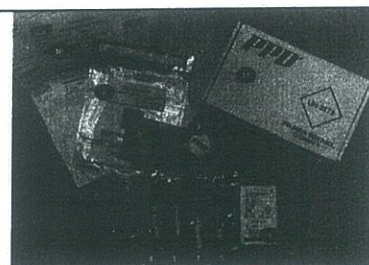
1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9018.39.90 MFN - 1% ad valorem		22-294
		3	DATE ISSUED
			20 December 2022

4 DESCRIPTION OF GOOD

“MK3475-587 KIT TYPE A”

Based on the brochures, kit contents, and other technical information submitted, subject article is a blood collection set used for the collection, storage, and transportation of genetic analysis samples and the blood for ribonucleic acid (RNA) samples. The contents of the kit are as follows:

- KIT TYPE A CONTENTS**
1. EDTA 10mL X2 (Plastic)
 2. Serum Tube 2mL Silicone Coated/Clot Activator (Plastic)
 3. Needle 21G Butterfly (Plastic)
 4. PAXGENE 2.5 mL RNA (Plastic)
 5. Holder Single Use
 6. Bag Single Cell w/ absorbent Holds up to 25 samples
 7. Sticker PPD Security Seal
 8. Bag suitable size for Kit Items
 9. Card PLT Kit Packaging insert
 10. Requisition Form
 11. Box Ambient Shipper



Quantity	Kit Component	Description / Usage
1	EDTA 10 mL	Blood test collection tube with ethylenediaminetetraacetic acid (EDTA) for whole blood examination
1	Serum Tube 2 mL Silicone Coated/Clot Activator	Evacuated blood test collection tube for trace element testing
1	Needle 21G Butterfly	Phlebotomy needle for drawing blood sample
1	PAXGENE 2.5 mL RNA	Blood test collection tube for immediate stabilization of intracellular RNA
1	Single-use Holder	Vacutainer holder
1	Bag - Single Cell with Absorbent	Holds up to 25 samples and is used for transporting specimens
1	Sticker (PPD Security Seal)	Sticker/shipper seal
1	Bag for Kit Items	Used for transporting specimens
1	Card (PLT Kit Packaging Insert)	Document/package insert
1	Requisition Form	Document/form only
1	Box Ambient Shipper	Box for transporting the samples



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2	TCC (AR) NO.
	22-294

5 REASONS FOR CLASSIFICATION

Heading 90.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc. Instruments and appliances for human medicine or surgery includes, among others, portable pneumo-thorax apparatus, transfusion apparatus for whole blood, blood components and blood derivatives, artificial leeches. The heading also covers sterile hermetically sealed containers of plastics, from which air has been evacuated but containing a small quantity of anti-coagulant and fitted with an integral donor tube and a phlebotomy needle, used for the collection, storage and transfusion of human whole blood.

In view thereof, subject article is classified under AHTN 2022 subheading 9018.39.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

This ruling shall be valid for five 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

Digitally signed


MARILOU P. MENDOZA
Chairperson

Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.




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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 2022 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 3926.90.99 MFN - 15% ad valorem	2 TCC (AR) NO.
	22-505
	3 DATE ISSUED
	20 December 2022

4 DESCRIPTION OF GOOD
“MIDDLEBY MARSHALL® SPACER NYLON (35000-1080)”
<p>Based on the description and photograph of the product submitted, subject article is a spacer made of nylon (plastic) and used as a spare part for a commercial cooking equipment. Subject article has a dimension (LxWxH) of 1.27 cm x 1.27 cm x 0.25 cm and a weight of 0.001 lb.</p> 

5 REASONS FOR CLASSIFICATION
<p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of materials of headings 39.01 to 39.14.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</p> <p>This ruling shall be valid for five 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>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





ADCG Memo No. 12-2023 *f-11*

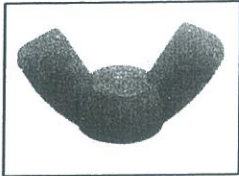
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3926.90.99 MFN - 15% ad valorem		22-509
		3	DATE ISSUED
			20 December 2022

4	DESCRIPTION OF GOOD												
	“FASTENAL® 36452 NUT WING PLASTIC 1/4-20”												
	<p>Based on the description and photograph of the product submitted, subject article is a wing nut made of 6/6 grade nylon material. Its design permits rapid assembly and disassembly by hand. Used as a spare part for commercial cooking equipment, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Diameter/thread size (inch)</td> <td>¼ – 20</td> </tr> <tr> <td>Finish</td> <td>Plain</td> </tr> <tr> <td>Outer diameter (inch)</td> <td>0.650</td> </tr> <tr> <td>Wing height (inch)</td> <td>0.71</td> </tr> <tr> <td>Wing spread (inch)</td> <td>1.36</td> </tr> <tr> <td>Thread</td> <td>Coarse</td> </tr> </table> <div style="text-align: center; margin-top: 10px;">  </div>	Diameter/thread size (inch)	¼ – 20	Finish	Plain	Outer diameter (inch)	0.650	Wing height (inch)	0.71	Wing spread (inch)	1.36	Thread	Coarse
Diameter/thread size (inch)	¼ – 20												
Finish	Plain												
Outer diameter (inch)	0.650												
Wing height (inch)	0.71												
Wing spread (inch)	1.36												
Thread	Coarse												

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of materials of headings 39.01 to 39.14.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</p> <p>This ruling shall be valid for five 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><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p> </div>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></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 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 6306.12.00 MFN - 15% ad valorem		22-526
		3	DATE ISSUED
			20 December 2022

4 DESCRIPTION OF GOOD

“SIPLAN K-SET 30”

Based on the brochure and technical specifications submitted, subject article is an awning system designed for wall- or ceiling-mounted installation in new and existing buildings. It mainly consists of an acrylic fabric, 220 V tube motor, 24 V transformer, iron rolling tubes, light-emitting diode (LED) strip, diffuser, profiles and assembling accessories of aluminium material, polyvinyl chloride (PVC) plastic caps, iron screws, and nylon valve holders. The projection of the awning can be pre-set with inclination angle starting from 5° (minimum) to 70° (maximum). Subject article is used as a shade for protection against the sun and is to be imported already assembled.

5 REASONS FOR CLASSIFICATION

Heading 63.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 cover, among others, tarpaulins, awnings and sunblinds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of textile articles usually made from strong, close woven canvas, among others, awnings, sunblinds (for shops, cafés, etc.). These are designed for protection against the sun; they are generally made of strong plain or striped canvas, and may be mounted on roller or folding mechanisms. They remain classified in this heading even when provided with frames, as is sometimes the case with sunblinds.

In view thereof, subject article is classified under AHTN 2022 subheading 6306.12.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.

This ruling shall be valid for five 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

Digitally signed
MariLou 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 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7320.20.90 MFN - 15% ad valorem		22-532
		3	DATE ISSUED
			20 December 2022

4	DESCRIPTION OF GOOD
	<p>“MIDDLEBY MARSHALL® 65172 SPRING LP CONVERSION”</p> <p>Based on the technical information submitted, subject article is a helical spring made of steel. It is used as a spare part of a commercial cooking equipment. Subject article weighs 5 g and has a dimension of 1.91 cm (height) x 2.16 cm (width or diameter).</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.20 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers springs and leaves for springs, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the 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 springs of which the two major groups are, among others, helical coil springs, comprising compression, tension and torsion springs, made from wire or rod of round or rectangular section. They are used for numerous purposes (e.g., in vehicles and general engineering).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7320.20.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</p> <p>This ruling shall be valid for five 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>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



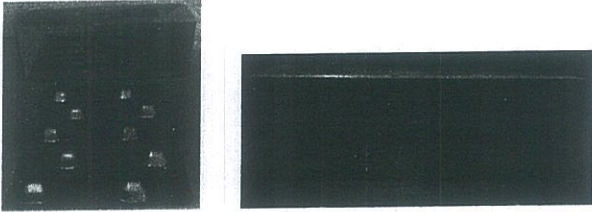


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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3002.15.00 MFN - 1% ad valorem		22-538
		3	DATE ISSUED
			20 December 2022

4	DESCRIPTION OF GOOD
	“SANDIMMUN NEORAL® (CICLOSPORIN) CAPSULE (25 mg and 100 mg)”
	<p>Based on the product information sheet, product insert, and photographs of the product submitted, subject article is an immunosuppressive (calcineurin inhibitor) in the form of a soft, blue-grey gelatin capsule imprinted in red with “NVR 25mg” or “NVR 100mg” and containing 25 mg or 100 mg, respectively, of ciclosporin as active ingredient. It also contains alpha-tocopherol, ethanol anhydrous, propylene glycol, corn oil-mono-di-triglycerides, macrogolglycerol hydroxystearate/polyoxyl 40 hydrogenated castor oil, and ethanol (as excipients). It is indicated for the treatment of endogenous uveitis, nephrotic syndrome, rheumatoid arthritis, psoriasis, and atopic dermatitis. It is also used to treat and/or prevent graft/transplant rejection following solid organ and bone marrow transplantation. Subject article is packed in boxes containing blister packs with 50 soft gelatin capsules.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 30 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 30.02, the expression “immunological products” applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).</p> <p>Heading 30.02 of the AHTN 2022 covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products include, among others, immunological products, whether or not modified or obtained by means of biotechnological processes. Products used for diagnostic or therapeutic purposes and for immunological tests are to be regarded as falling within this product group.</p>



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AOCG Memo No. 12-2023 p. 15

2	TCC (AR) NO.
	22-538

In view thereof, subject article is classified under AHTN 2022 subheading 3002.15.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

This ruling shall be valid for five 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
Digitally signed

MARILOU P. MENDOZA
Chairperson

Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3926.90.99 MFN - 15% ad valorem		22-549
		3	DATE ISSUED
			20 December 2022

4	DESCRIPTION OF GOOD										
	“HEYCO® BUSHING, MODEL: OCB-1250”										
	<p>Based on the brochure and technical specifications submitted, subject article is an open/closed bushing made from Type 6/6 nylon. Its split design allows the side entry and encirclement of assembled harnesses or capillary tubes larger than the bushing's internal diameter, such as those used in commercial cooking equipment. Capable of being locked with just fingertip pressure, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Mounting Hole Diameter (inch)</td> <td style="text-align: center;">1.250</td> </tr> <tr> <td>Maximum Panel Thickness (inch)</td> <td style="text-align: center;">0.125</td> </tr> <tr> <td>Inside Diameter (inch)</td> <td style="text-align: center;">1.046</td> </tr> <tr> <td>Head Diameter (inch)</td> <td style="text-align: center;">1.343</td> </tr> <tr> <td>Overall Height (inch)</td> <td style="text-align: center;">0.406</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div>	Mounting Hole Diameter (inch)	1.250	Maximum Panel Thickness (inch)	0.125	Inside Diameter (inch)	1.046	Head Diameter (inch)	1.343	Overall Height (inch)	0.406
Mounting Hole Diameter (inch)	1.250										
Maximum Panel Thickness (inch)	0.125										
Inside Diameter (inch)	1.046										
Head Diameter (inch)	1.343										
Overall Height (inch)	0.406										

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</p> <p>This ruling shall be valid for five 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><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p> </div>
	<p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



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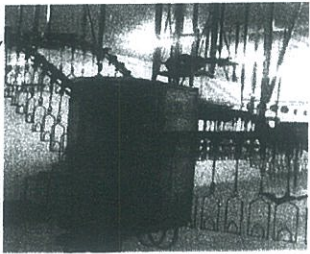
REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 8431.39.90 MFN - 1% ad valorem ACFTA - Zero</p>		22-557	
		3	DATE ISSUED
		20 December 2022	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“TROLLEY COMPLETE WITH WHEEL FOR T-RAIL CONVEYOR”</p> <p>Based on the technical information and drawing submitted, subject article is an overhead conveyor trolley with wheels. It is an assembly consisting of two half polyvinyl chloride (PVC) trolleys, two 48.2 mm Ø PVC or nylon wheels with ball bearing, 8 mm Ø PVC pin, Allen cap screws, and lock nuts. Subject article is a component of a T-rail overhead conveyor system designed for poultry processing.</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  <p>Trolley</p> </div> <div style="text-align: center;">  <p>T-rail Overhead Conveyor</p> </div> </div>	

5	REASONS FOR CLASSIFICATION
<p>Heading 84.31 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that subject to the general provisions regarding the classification of parts, this heading covers parts for use solely or principally with the machinery of headings 84.25 to 84.30. The heading includes, among others, trolleys, crabs, buckets, skips, etc., for overhead transporters.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8431.39.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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 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><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>	



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AOCG Memo No. 12-2023 p.18

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8419.81.20 MFN - Zero		22-558
		3	DATE ISSUED
			20 December 2022

4	DESCRIPTION OF GOOD														
	“ULTRAFRYER® ULTRAGOLD™ FRYER, MODEL: B-P5-18-3-UC”														
	<p>Based on the brochure submitted, subject article is a stainless-steel gas fryer equipped mainly with three 18-inch vats (each with two baskets), a cooking oil/shortening filtration system, thermostatic controls, a pilotless electronic ignition, heavy-duty castor wheels, and a patented PAR-2 phased-array heat exchanger. Intended for frying foods in the commercial food service industry (e.g., restaurants, catering services, and fast-food establishments), subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Controller electrical requirements</td> <td>120 V, 60 Hz 1 phase, 8.5 A</td> </tr> <tr> <td>Oil capacity</td> <td>70 - 110 lb per vat (36 L)</td> </tr> <tr> <td>Overall size (HxDxW) (mm)</td> <td>1,037 x 1,053 x 1,486</td> </tr> <tr> <td>Nominal vat size (mm)</td> <td>457 x 457</td> </tr> <tr> <td>Total BTUH (British Thermal Units per Hour)</td> <td>195,000</td> </tr> <tr> <td>Net weight (kg)</td> <td>353.8</td> </tr> <tr> <td>Accessories</td> <td>Vat covers, splash guards, basket lifts, triple baskets, fast-flow filtration pads, triple filtration, stainless steel filter screen, drain valve for filter tub, boil-out hose, and shortening disposal line</td> </tr> </table>	Controller electrical requirements	120 V, 60 Hz 1 phase, 8.5 A	Oil capacity	70 - 110 lb per vat (36 L)	Overall size (HxDxW) (mm)	1,037 x 1,053 x 1,486	Nominal vat size (mm)	457 x 457	Total BTUH (British Thermal Units per Hour)	195,000	Net weight (kg)	353.8	Accessories	Vat covers, splash guards, basket lifts, triple baskets, fast-flow filtration pads, triple filtration, stainless steel filter screen, drain valve for filter tub, boil-out hose, and shortening disposal line
Controller electrical requirements	120 V, 60 Hz 1 phase, 8.5 A														
Oil capacity	70 - 110 lb per vat (36 L)														
Overall size (HxDxW) (mm)	1,037 x 1,053 x 1,486														
Nominal vat size (mm)	457 x 457														
Total BTUH (British Thermal Units per Hour)	195,000														
Net weight (kg)	353.8														
Accessories	Vat covers, splash guards, basket lifts, triple baskets, fast-flow filtration pads, triple filtration, stainless steel filter screen, drain valve for filter tub, boil-out hose, and shortening disposal line														

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.19 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 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 fryers).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8419.81.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five 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 <small>Digitally signed</small> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><small>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</small></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8419.81.20 MFN - Zero		22-559
		3	DATE ISSUED
			20 December 2022

4	DESCRIPTION OF GOOD														
	“PITCO® GAS OPEN FRYER WITH FILTRATION, MODEL: KF-SFSG14T”														
	Based on the brochure submitted, subject article is a stainless steel gas fryer equipped mainly with fry pots, cooking oil/shortening filtration system, high temperature limit switch, matchless pilot ignition system, swivel adjustable caster wheels, and SOLSTICE™ Burner Technology, among others. Intended for use in the commercial food service industry (e.g., restaurants, catering services, and fast-food establishments) for frying foods, subject article has the following specifications:														
	<table border="1" style="width: 100%;"> <tr> <td style="width: 35%;">Electric system requirements</td> <td>115 V or 208 / 220-240 V, 50-60 Hz</td> </tr> <tr> <td>Frying area (per tank)</td> <td>7 in x 14 9/32 in (17.8 cm x 36.3 cm)</td> </tr> <tr> <td>Oil capacity (per tank)</td> <td>20 - 25 lbs (9 - 11.5 kg)</td> </tr> <tr> <td>Gas input rate / hour (per tank)</td> <td>50,000 BTUs (15 kW) (50 MJ)</td> </tr> <tr> <td>Pan oil capacity</td> <td>93 lbs (42.2 kg)</td> </tr> <tr> <td>Shipping weight</td> <td>581 lbs (264 kg)</td> </tr> <tr> <td>Accessories</td> <td>Fry pot drain clean out rod, fry pot cleaning brush, fry pot crumb scoop, filter shovel scoop, YUM 14 in x 22 in (35.6 x 55.9 cm) filter paper envelope starter pack, removable basket hangers, twin size fry baskets, and tank / basket support</td> </tr> </table>	Electric system requirements	115 V or 208 / 220-240 V, 50-60 Hz	Frying area (per tank)	7 in x 14 9/32 in (17.8 cm x 36.3 cm)	Oil capacity (per tank)	20 - 25 lbs (9 - 11.5 kg)	Gas input rate / hour (per tank)	50,000 BTUs (15 kW) (50 MJ)	Pan oil capacity	93 lbs (42.2 kg)	Shipping weight	581 lbs (264 kg)	Accessories	Fry pot drain clean out rod, fry pot cleaning brush, fry pot crumb scoop, filter shovel scoop, YUM 14 in x 22 in (35.6 x 55.9 cm) filter paper envelope starter pack, removable basket hangers, twin size fry baskets, and tank / basket support
Electric system requirements	115 V or 208 / 220-240 V, 50-60 Hz														
Frying area (per tank)	7 in x 14 9/32 in (17.8 cm x 36.3 cm)														
Oil capacity (per tank)	20 - 25 lbs (9 - 11.5 kg)														
Gas input rate / hour (per tank)	50,000 BTUs (15 kW) (50 MJ)														
Pan oil capacity	93 lbs (42.2 kg)														
Shipping weight	581 lbs (264 kg)														
Accessories	Fry pot drain clean out rod, fry pot cleaning brush, fry pot crumb scoop, filter shovel scoop, YUM 14 in x 22 in (35.6 x 55.9 cm) filter paper envelope starter pack, removable basket hangers, twin size fry baskets, and tank / basket support														

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.19 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 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 2022 subheading 8419.81.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five 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><small>Digitally signed</small></p> <p><i>Marilou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

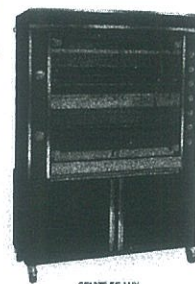
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8419.81.20 MFN - Zero		22-591
		3	DATE ISSUED
			20 December 2022

4 DESCRIPTION OF GOOD

“ROTISOL ROTISSERIE GRANDFLAME™, MODEL: GF 1375-5G”

Based on the brochure submitted, subject article is a floor standing gas-fired oven, equipped with five adjustable spits for roasting from 25 up to 30 whole chickens and other cuts of meat. It features an independent motor for each spit, electric power supply and male gas inlet (located separately to prevent explosions), tempered glass doors, brass or chrome switches, a stainless steel burner with removable air filter (Rotisol patent), side panels, bottom-drip tray with built-in drainage, halogen lamp, and base cabinet with casters and brakes. Subject article is available in stainless steel, with porcelain enamel or black porcelain enamel and brass finish, and is designed for use in restaurants, hotels, supermarkets, and other food service applications. It has the following specifications:



Gas Power	82, 000 BTU/h
Power supply	208-240 V, 60 Hz
Electrical power	0.45 kW
Weight and dimension (HxDxW)	574 lbs; 78 ¼ in x 29 in x 56 1/8 in

5 REASONS FOR CLASSIFICATION

Heading 84.19 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 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).

In view thereof, subject article is classified under AHTN 2022 subheading 8419.81.20, with a Most Favoured Nation (MFN) rate of duty of zero.

This ruling shall be valid for five 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

Digitally signed

MARILOU P. MENDOZA
 Chairperson

Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.



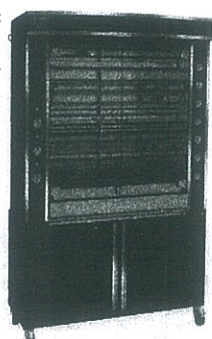
REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8419.81.10 MFN - Zero		22-592
		3	DATE ISSUED
			20 December 2022

4	DESCRIPTION OF GOOD						
	“ROTISOL ROTISSERIE GRANDFLAME™, MODEL: GF 1375-5E”						
	<p>Based on the brochure submitted, subject article is a floor standing electric oven, equipped with five adjustable spits for roasting from 25 up to 30 whole chickens and other cuts of meat. It features an independent motor for each spit, electric power supply, reinforced heating elements with stainless steel holders, an emergency stop “punch” type button, a compartment for electrical connections and components, tempered glass doors, switches, stainless steel panels, a drip pan, side panels, halogen lamps, and a base cabinet on casters with brakes. Subject article is available in stainless steel, with porcelain enamel or black porcelain enamel and brass finish, and is designed for use in restaurants, hotels, supermarkets, and other food service applications. It has the following specifications:</p>						
							
	<table border="1" style="width: 100%;"> <tr> <td style="width: 35%;">Power supply</td> <td>208-240 V, 60 Hz</td> </tr> <tr> <td>Electrical power</td> <td>23.85 kW</td> </tr> <tr> <td>Weight and dimension (HxDxW)</td> <td>330 lbs; 78 ¼ in x 28 3/8 in x 56 1/8 in</td> </tr> </table>	Power supply	208-240 V, 60 Hz	Electrical power	23.85 kW	Weight and dimension (HxDxW)	330 lbs; 78 ¼ in x 28 3/8 in x 56 1/8 in
Power supply	208-240 V, 60 Hz						
Electrical power	23.85 kW						
Weight and dimension (HxDxW)	330 lbs; 78 ¼ in x 28 3/8 in x 56 1/8 in						

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.19 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 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 2022 subheading 8419.81.10, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five 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><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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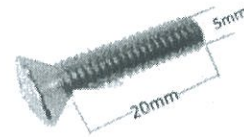
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero		22-172
		3	DATE ISSUED
			20 December 2022

4	DESCRIPTION OF GOOD
	<p>“SCREW OVAL (5 MM X 20 MM), PART NO.: 937000502000B”</p> <p>Based on the technical specifications and picture submitted, subject article is a screw made from steel conforming to Japan Industrial Standards (JIS) G3539 and with grade SWCH45K. Having a nominal diameter of 5 mm and threaded length of 20 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 2(a) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that throughout the Nomenclature, the expression "parts of general use" means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal.</p> <p>Heading 73.18 of the AHTN 2022 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, screws, bolts, and nuts. Bolts and screws for metal are cylindrical in shape, with a close and only slightly inclined thread; they are rarely pointed, and may have slotted heads or heads adapted for tightening with a spanner or they may be recessed. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7318.15.10, 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 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>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>