



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 41-2023

MEMORANDUM

MASTER COPY
hmr

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 : 04 January 2023

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-573	"ECO KITCHEN COMMERCIAL INDUCTION GENERATOR DROP-IN PAN TYPE, Model No.: IND-10P-3500F"	8514.40.00	MFN – Zero ACFTA – Zero*
22-603	"BESTWARE T3100112 BASKET RH"	7323.93.10	MFN – 15% Ad Valorem ACFTA – Zero*
22-604	"BESTWARE T14A2S21 BASKET, TWIN RT"	7323.93.10	MFN – 15% Ad Valorem ACFTA – Zero*
22-610	"(FASTRON.)® VISION SERIES VC-210 MULTI-PROCESS CONTROL, MODEL: KV2-SG14T"	8537.10.12	MFN – 5% Ad Valorem ATIGA – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 41-2023 p. 2

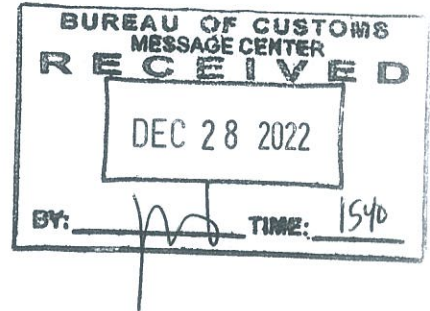


MASTER COPY
hmm

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-105

28 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 four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-573, 22-603, 22-604, and 22-610 issued by this Commission on 28 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

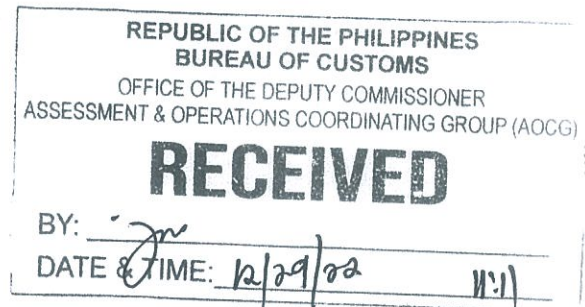
MARILOU P. MENDOZA
Chairperson



1/3/22
4:40

Encl: As stated

cc: The Secretary
Department of Finance
Manila





REPUBLIC OF THE PHILIPPINES

MASTER COPY
hmm

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

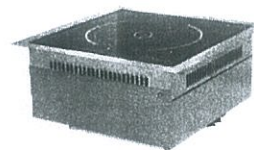
1	AHTN 2022 CODE AND 2022 AND 2023 RATE/S OF IMPORT DUTY AHTN 8514.40.00 MFN - Zero ACFTA - Zero	2	TCC (AR) NO.
			22-573
		3	DATE ISSUED
			28 December 2022

4 DESCRIPTION OF GOOD

**“ECO KITCHEN COMMERCIAL INDUCTION GENERATOR DROP-IN PAN TYPE,
Model No.: IND-10P-3500F”**

Based on the brochure submitted, subject article is an induction hob designed with a high-impact glass-ceramic surfacetop. It is equipped with a power control knob for switching on/off and for power regulation, a light-emitting diode (LED) lamp for error indicator, sensors for automatic pan detection and power adjustment, and a cooling fan. Designed for commercial cooking applications, such as in restaurants and fast-food establishments, subject article has the following specifications:

Minimum functional pan diameter (mm)	120
Power requirements	220 - 240V AC, 50/60 Hz
Maximum power consumption (W)	3,500
Dimension (LxWxH) (mm)	384 x 384 x 161
Weight (kg)	10



5 REASONS FOR CLASSIFICATION

Heading 85.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of industrial or laboratory type electro-thermic machines, apparatus and appliances in which the heat is obtained electrically (e.g., by the heating effect of a current in a conductor; from an electric arc). The heading also includes electric induction or dielectric heating equipment (for example, microwave equipment), even if not in the form of a furnace or oven. This equipment (used mainly for the heat treatment of small articles) consists essentially of electrical equipment for producing high-frequency oscillations, mounted together with the appropriate plates or coils, often of special design for the particular articles to be treated.

In view thereof, subject article is classified under AHTN 2022 subheading 8514.40.00, 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 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 AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 7323.93.10 MFN - 15% ad valorem ACFTA - Zero		22-603	
		3	DATE ISSUED
		28 December 2022	

4 DESCRIPTION OF GOOD

"BESTWARE T3100112 BASKET RH"

Based on the brochure and technical information submitted, subject article is a rectangular frying basket made of stainless steel. It is fitted with a vinyl handle on one end and a hook on the other end to be attached to a commercial deep fryer equipment while in use. Having a dimension of 380 mm x 215 mm x 135 mm, subject article is used as an accessory for commercial deep fryers used in canteens, cafes, restaurants, and other food service establishments.



5 REASONS FOR CLASSIFICATION

Heading 73.23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, table, kitchen or other household articles and parts thereof, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, table, kitchen or other household articles and parts thereof. This group comprises a wide range of iron or steel articles, not more specifically covered by other headings of the Nomenclature, used for table, kitchen or other household purposes; it includes the same goods for use in hotels, restaurants, boarding-houses, hospitals, canteens, barracks, etc. The group includes, among others, articles for kitchen use such as, among others, frying baskets.

In view thereof, subject article is classified under AHTN 2022 subheading 7323.93.10, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem 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 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 7323.93.10 MFN - 15% ad valorem ACFTA - Zero		22-604
		3	DATE ISSUED
			28 December 2022

4	DESCRIPTION OF GOOD
	<p>“BESTWARE T14A2S21 BASKET, TWIN RT”</p> <p>Based on the brochure and technical information submitted, subject article is a rectangular frying basket made of stainless steel. It is fitted with a vinyl handle on one end and a hook on the right side to be attached to a commercial deep fryer equipment while in use. Having a dimension of 255 mm x 202 mm x 140 mm, subject article is used as an accessory for commercial deep fryers used in canteens, cafes, restaurants, and other food service establishments.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 73.23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, table, kitchen or other household articles and parts thereof, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, table, kitchen or other household articles and parts thereof. This group comprises a wide range of iron or steel articles, not more specifically covered by other headings of the Nomenclature, used for table, kitchen or other household purposes; it includes the same goods for use in hotels, restaurants, boarding-houses, hospitals, canteens, barracks, etc. The group includes, among others, articles for kitchen use such as, among others, frying baskets.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7323.93.10, with a Most Favoured Nation (MFN) rate of duty of 15% 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>
	<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>



ADCG Memo No. 41-2023

p. 6



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

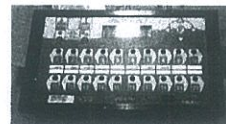
1	AHTN 2022 CODE AND 2022 AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 8537.10.12 MFN - 5% ad valorem ATIGA - Zero		22-610	
		3	DATE ISSUED
		28 December 2022	

4 DESCRIPTION OF GOOD

“(FASTRON.)® VISION SERIES VC-210 MULTI-PROCESS CONTROL, MODEL: KV2-SG14T”

Based on the brochure, operations manual and programming guide, and technical specifications submitted, subject article is a digital controller featuring a cold-rolled steel front panel, an aluminium chassis, polyester faceplate with back-printed text and removable menu strip, graphical Vacuum Fluorescent Display (VFD), programming keys, light-emitting diode (LED) light indicators, and processor for programming. It is designed as a process controller for various computerized commercial cooking equipment, wherein it can control, among others, the temperature and the duration of the cooking process inside the cooking equipment. Subject article has the following specifications:

Power supply	24 VAC +/-10%, 50/60 Hz
Dimension (LxWxT) (inch)	9.61 x 5.44 x 2.24
(mm)	244.09 x 138.17 x 56.89
Shipping Weight (kg / lb)	1.4 / 3



5 REASONS FOR CLASSIFICATION

Heading 85.37 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 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.

In view thereof, subject article is classified under AHTN 2022 subheading 8537.10.12, with a Most Favoured Nation (MFN) rate of duty of 5% 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.

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.

