



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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AOCG Memo No. 568-2021

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MEMORANDUM

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

FROM : *F N*
ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG

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

DATE : 06 October 2021

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 28 September 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-214	"MEDICAL FAUCET, 8 CENTERS, SWIVEL GOOSENECK VR 0.5 GPM Non-Aerated, Model: B-2866-05-VF05"	8481.80.50	MFN – 5% Ad Valorem
21-215	"8 WALL MOUNT FAUCET, INTEGRAL CHECK VALVES, 4-ARM HANDLES w/ VANDAL RESISTANT (VR) SCREWS, Model: 17970-40"	8481.80.50	MFN – 5% Ad Valorem

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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AOCG Memo No. 568-2621 p.2



REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP

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DATE: *9/29/21*
TIME: *1:01*

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-074

28 September 2021



BOC-09-24912

BUREAU OF CUSTOMS
MESSAGE CENTER

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SEP 29 2021

BY: *RONALD JAMES T. RUZABANE* *1434*

COMMISSIONER REY LEONARDO GUERRERO

Bureau of Customs
Port Area, Manila

Dear Commissioner Guerrero:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-214 and 21-215, issued by this Commission on 28 September 2021. 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

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
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CERTIFICATION NUMBER:
AJA12-0171





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

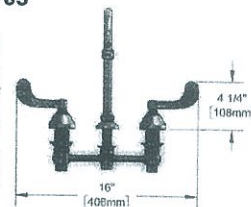
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8481.80.50 MFN - 5% ad valorem		21-214
		3	DATE ISSUED
			28 September 2021

4 DESCRIPTION OF GOOD

**“MEDICAL FAUCET, 8” CENTERS, SWIVEL GOOSENECK
VR 0.5 GPM Non-Aerated, Model: B-2866-05-VF05”**

Based on the product specifications submitted, subject article is a water mixing tap with two ½ inch inlets and a swivelling gooseneck profile nozzle made from brass and chrome plated metal. It consists of a nozzle with spray device, mixing body, Quarter-Turn Eterna Cartridge with Spring Check (flow regulator), color-coded handles (hot and cold), and mounting fittings and accessories (e.g., flanges, washers). Subject article is designed for installation on medical sinks.

**5 REASONS FOR CLASSIFICATION**

Heading 84.81 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers taps, cocks, valves and similar appliances, used on or in pipes, tanks, vats or the like to regulate the flow (for supply, discharge, etc.), of fluids (liquid, viscous or gaseous), or, in certain cases, of solids (e.g., sand). The heading includes such devices designed to regulate the pressure or the flow velocity of a liquid or a gas.

In view thereof, subject article is classified under AHTN 2017 subheading 8481.80.50, with a Most Favoured Nation (MFN) rate of duty of 5% 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

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.







REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8481.80.50 MFN - 5% ad valorem		21-215
		3	DATE ISSUED
			28 September 2021

4	<p style="text-align: center;">DESCRIPTION OF GOOD</p> <p style="text-align: center;">“ 8” WALL MOUNT FAUCET, INTEGRAL CHECK VALVES, 4-ARM HANDLES w/ VANDAL RESISTANT (VR) SCREWS, Model: 17970-40”</p> <p>Based on the product specifications submitted, subject article is a polished chrome plated brass water mixing tap with two ¾ -inch inlets and a single outlet. It consists of a mixing body, flow regulator color-coded handles (hot and cold), and mounting fittings and accessories (e.g., flanges, washers). Subject article is designed for wall installation with swing nozzles (not included) and has a flow rate of 46.36 gallons per minute (gpm).</p> 
5	<p style="text-align: center;">REASONS FOR CLASSIFICATION</p> <p>Heading 84.81 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers taps, cocks, valves and similar appliances, used on or in pipes, tanks, vats or the like to regulate the flow (for supply, discharge, etc.), of fluids (liquid, viscous or gaseous), or, in certain cases, of solids (e.g., sand). The heading includes such devices designed to regulate the pressure or the flow velocity of a liquid or a gas.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8481.80.50, with a Most Favoured Nation (MFN) rate of duty of 5% 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 style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small>  MARILOU P. MENDOZA Chairperson</p> <p>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>

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CERTIFICATION NUMBER:
AJA18-0171