



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 : 5 May 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 29 April 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-326	"OLS-FIRE SMOKE CURTAIN TYPE DAMPER, MODEL: RC400H"	8481.80.99	MFN – 5% Ad Valorem ATIGA – Zero*
21-327	"ALQUERFEED ANTITOX"	3824.99.99	MFN – 3% Ad Valorem
21-330	"RS-485 LAN TERMINATOR, MODEL: TRM-768"	8543.70.90G	MFN – 1% Ad Valorem
21-378	"SAMSUNG GALAXY BUDS PRO, MODEL: SM-R190NZKAASA"	8517.62.99	MFN – Zero* ATIGA – Zero*

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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AOCG Memo No. 183-2022



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-034

29 April 2022



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 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. 21-326, 21-327, 21-330 and 21-378, issued by this Commission on 29 April 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

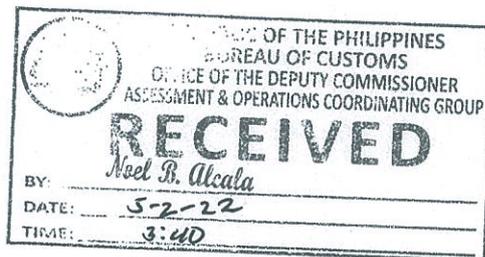
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



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AOCG Memo No. _____

AOCG Memo No. 183-2022



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 8481.80.99 MFN - 5% ad valorem ATIGA - Zero		21-326	
		3	DATE ISSUED
		29 April 2022	

4	DESCRIPTION OF GOOD						
"OLS FIRE-SMOKE CURTAIN TYPE DAMPER, MODEL: RC400H"							
<p>Based on the brochure submitted, subject article is a modular curtain-type damper made of either galvanized steel or stainless steel, designed for controlling smoke or flame movement. It consists mainly of stack curtain blades riveted on top of its frame, a blade guide, and a fusible link which melts at 165°F (74°C), with 4-hour fire resistance rating. The device comes with different variations for regulating low to high airflow velocity in an air-conditioning and mechanical ventilation (ACMV) system and can be imported fitted with damper sleeve, spot welded top or bottom channels, retaining angles, or adaptors for connecting rectangular, round, or oval ductwork. Intended for mounting horizontally on masonry floors, subject article can be equipped with an actuating device upon installation (not included) and is available in single and multiple module sizes, as follows:</p>							
<table border="1"><tr><td>Minimum size single module (LxW) (mm)</td><td>150 x 150</td></tr><tr><td>Maximum size single module (LxW) (mm)</td><td>1200 x 1680</td></tr><tr><td>Maximum size multiple module (LxW) (mm)</td><td>2400 x 3360</td></tr></table>		Minimum size single module (LxW) (mm)	150 x 150	Maximum size single module (LxW) (mm)	1200 x 1680	Maximum size multiple module (LxW) (mm)	2400 x 3360
Minimum size single module (LxW) (mm)	150 x 150						
Maximum size single module (LxW) (mm)	1200 x 1680						
Maximum size multiple module (LxW) (mm)	2400 x 3360						

5	REASONS FOR CLASSIFICATION
<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 8481.80.99, 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".</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 Digitally signed MARILOU P. MENDOZA Chairperson</p> <p><i>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.</i></p>	

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AOCG Memo No. 183-2022



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 3824.99.99 MFN - 3% ad valorem	2 TCC (AR) NO. 21-327
	3 DATE ISSUED 29 April 2022

4 | DESCRIPTION OF GOOD

“ALQUERFEED ANTITOX®”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product data sheet, and manufacturing process flowchart submitted, subject article is a mycotoxin binder for animal feeds in the form of a brown powder. It is composed of Silicoglycidol (hydrated aluminium-sodium-calcium silicate), a patented molecule, which creates strong and effective bonds with mycotoxins present in feeds and aids their passage through the digestive tract of animals without being absorbed, thereby preventing liver toxicity and damage on other organs caused by the ingestion of mycotoxins. Packed in 25-kg bags, subject article is added at a rate of 0.5 gram per kilogram of finished feed or feed raw material, for the adsorption of mycotoxins and improvement of feed digestibility.

5 | REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% 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
Digitally signed

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.



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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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8543.70.90G		21-330
	MFN - 1% ad valorem	3	DATE ISSUED
			29 April 2022

4 DESCRIPTION OF GOOD

"RS-485 LAN TERMINATOR, MODEL: TRM-768"

Based on the brochure and technical specifications submitted, subject article is an RS-485 network terminator. It is in the form of a printed circuit assembly (PCA) consisting of a single layer printed circuit board populated with passive components (e.g., resistors and capacitors) and terminal blocks. Subject article provides proper end-of-line termination on RS-485 networks using balanced cables to ensure network stability and prevent damage to controller devices during high electrical activity. Subject article has the following specifications:

Nominal Impedance (Ω)	100 to 120
Dimension (cm)	6.0 x 3.4 x 3.5
Weight (g)	20



5 REASONS FOR CLASSIFICATION

Heading 85.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the electrical appliances and apparatus of this heading must have individual functions. The introductory provisions of Explanatory Note to heading 84.79 concerning machines and mechanical appliances having individual functions apply, *mutatis mutandis*, to the appliances and apparatus of this heading. Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically.

In view thereof, subject article is classified under AHTN 2017 subheading 8543.70.90G, 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 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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8517.62.99 MFN - Zero ATIGA - Zero		21-378
		3	DATE ISSUED
			29 April 2022

4 DESCRIPTION OF GOOD

“SAMSUNG GALAXY BUDS PRO, MODEL: SM-R190NZKAASA”

Based on the brochure, user manual, and other technical specifications submitted, subject article is a pair of wireless earphones combined in the same housing with microphones, radio transceiver, touch-sensitive sensors, touch pad, and charging contacts. The earphones are capable of connecting to compatible devices like smartphones and other media player devices via Bluetooth®. The touch pad acts as the control and is used for answering and ending incoming calls, rejecting calls, placing calls on hold, call waiting, playing music tracks, and adjusting the volume, among others. Subject article comes with a charging case, USB cable, ear tips (S, M, and L), and a quick start guide. It has the following specifications:

Dimension (WxHxD) (mm)	Earbud: 19.5 x 20.5 x 20.8 Charging case: 50 x 50.2 x 27.8
Speaker	2-way, 11 mm woofer and 6.5 mm tweeter
Microphone	3 microphone + voice pickup unit (VPU) with 1 high signal-to-noise ratio (SNR) microphone



5 REASONS FOR CLASSIFICATION

Heading 85.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 covers, among others, other communication apparatus. This group 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.

In view thereof, subject article is classified under AHTN 2017 subheading 8517.62.99, with a Most Favoured Nation (MFN) rate of duty of zero 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
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MARILOU P. MENDOZA
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