

BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



AOCG Memo No. 189-2022

MEMORANDUM

MASTER COPY

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 CIRCULAR/ADVANCE RULING

(TCC/AR)

DATE

18 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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 16 May 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY	
22-023	"CIRCUIT BREAKER CONTROL SWITCH, MODEL: YS DNC 3213-64RP20BW"	8536.50.99	MFN – *Zero AKFTA – *Zero	

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



AOCG Memo No. 189 - 2022



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

16 May 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 Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 22-023, issued by this Commission on 16 May 2022. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

marie P. Gunday

MARILOU P. MENDOZA Chairperson

Encl: As stated

cc: The Secretary

Department of Finance

Manila

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP
BY:
DATE:
TIME:

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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

AHTN 8536.50.99 MFN - Zero AKFTA - Zero

2	TCC (AR) NO.
	22-023
3	DATE ISSUED
	16 May 2022

4 DESCRIPTION OF GOOD

"CIRCUIT BREAKER CONTROL SWITCH, MODEL: YS DNC 3213-64RP20BW"

Based on the brochure submitted, subject article is a cam switch consisting of an acetal resin cam, front plate, 3-stage pistol handle, two contact blocks with brass terminals, and a return spring, fitted in an acrylonitrile butadiene styrene (ABS) body. It is used in industrial electrical wiring for making and breaking of circuit operations and to operate electrical devices, such as vacuum circuit breakers, easily and safely. Subject article has a contact voltage rating of 220 V AC and current rating of 10 A.



5 REASONS FOR CLASSIFICATION

Heading 85.36 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the switches of this heading include small switches for use in radio apparatus, electrical instruments, etc., switches of a kind used in domestic electrical wiring (e.g., tumbler switches, lever operated switches, rotary switches, pendant switches, push button switches) and switches for industrial application (such as, limit switches, cam switches, microswitches and proximity switches).

In view thereof, subject article is classified under AHTN 2017 subheading 8536.50.99, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK".

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

Trans P J. Digitally signs

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.

