

BUREAU OF CUSTOMS





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AOCG Memo No. 202-2022 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 BUCOV

Deputy Commissioner, AOCG ...

SUBJECT

TARIFF COMMISSION CIRCULAR/ADVANCE RULING

(TCC/AR)

DATE

03 June 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 31 May 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-046	"MECHANICAL COARSE SCREEN, MODEL: FHG 1.488 x 3.09"	8428.90.90	MFN – *Zero ACFTA – *Zero

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS









REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION



TCOC Ref. No. 22-041

31 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. 22-046, issued by this Commission on 31 May 2022. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Train P. Trucky

MARILOU P. MENDOZA

Chairperson

Encl: As stated

cc: The Secretary

Department of Finance

Manila





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AOCG Memo No. 202-2022







REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY

AHTN 8428.90.90 MFN - Zero ACFTA - Zero

2	TCC (AR) NO.
	22-046
3	DATE ISSUED
	31 May 2022

4 DESCRIPTION OF GOOD

"MECHANICAL COARSE SCREEN, MODEL: FHG 1.488 x 3.09"

Based on the brochure submitted, subject article is a motorized automatic trash rake designed to intercept and lift large floating objects (such as branches, plastic wastes, and other similar wastes) in large scale water supply systems and drainage works (e.g., municipal wastewater, waterworks, hydropower stations, and pump stations). It consists of a gear-driven rotation system, rack, rakes, traction chain, underwater guide wheel, main grid, attached grid, and slag retaining plate. Floating objects intercepted by the grid are seized by the tooth harrows (rakes) and transferred to the slag discharge part (driven by a rotational system which drives the tooth harrows up and down the traction train and then from back to front of the grid). The intercepted objects will then be transported to the conveyor (not part of the system) or garbage truck. Subject article has the following specifications:

Installation angle	75°	
Depth of channel (m)	3.09	
Width of channel (m)	1.488	
Motor power (kW)	1.5	

REASONS FOR CLASSIFICATION

Heading 84.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of the lifting and handling machinery of headings 84.25 to 84.27, this heading covers a wide range of machinery for the mechanical handling of materials, goods, etc. (lifting, conveying, loading, unloading, etc.). The heading covers lifting or handling machines usually based on pulley, winch or jacking systems, and often including large proportions of static structural steelwork, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 8428.90.90, 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 the 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

Train P. The

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.

