



BUREAU OF CUSTOMS
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

ACCG Memo No. 33-2022

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 : 06 January 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 December 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-307	"APPLICATION CONTROLLER, MODEL: DAC-633"	8537.10.99C	MFN – 5% Ad Valorem
21-219	"NUT BRAKE ROD ADJUST, PART NO. 43459-GN5-7603"	7318.16.90	MFN – 10% Ad Valorem ATIGA – Zero*
21-318	"APPLICATION CONTROLLER, MODEL: DAC-322"	8537.10.99C	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

AOCG Memo No. 33-2022 p.2



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-101

29 December 2021



COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-27297

Dear **Commissioner Guerrero**:

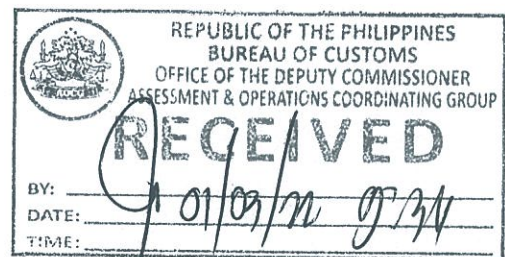
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-219, 21-307 and 21-318 issued by this Commission on 29 December 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



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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

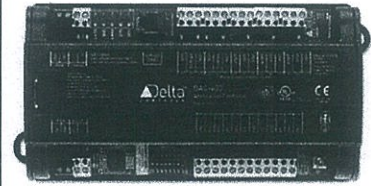
1	AHTN 2017 CODE AND 2021 AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8537.10.99C MFN - 5% ad valorem		21-307
		3	DATE ISSUED
			29 December 2021

4 DESCRIPTION OF GOOD

“APPLICATION CONTROLLER, MODEL: DAC-633”

Based on the technical specifications submitted, subject article is a fully programmable application controller that communicates on a RS-485 Local Area Network (LAN) using the BACnet Master Slave Token Passing (MS/TP) protocol. This controller is designed for a wide range of applications that have small local input/output (I/O) requirements, or it can be tailored to specific applications by creating and modifying BACnet objects and Guarded Command Language (GCL)+ programs. Subject article is suitable for controlling various equipment such as fan coil units, ventilator units, heat pumps, small boilers, and chillers. The other specifications are:

Technology	16-bit processor, 1 MB flash memory, 128 kB static random-access memory (SRAM) for database
I/O	6 universal inputs, 3 analog outputs, 3 binary TRIAC outputs
Power	24 VAC, 50/60 Hz @ 50 VA with fully-loaded binary outputs
Dimension (cm)	21.8 x 10.7 x 4.9



5 REASONS FOR CLASSIFICATION

Heading 85.37 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 heading also covers, among others, “programmable controllers” which are digital apparatus using a programmable memory for the storage of instructions for implementing specific functions such as logic, sequencing, timing, counting and arithmetic, to control, through digital or analog input/output modules, various types of machines.

In view thereof, subject article is classified under AHTN 2017 subheading 8537.10.99C, 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

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

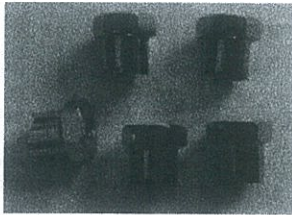
Note: In view of the Commission’s adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, 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.



ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7318.16.90 MFN - 10% ad valorem ATIGA - Zero		21-219
		3	DATE ISSUED
			29 December 2021

4	DESCRIPTION OF GOOD
	“NUT BRAKE ROD ADJUST, PART NO. 43459-GN5-7603”
	<p>Based on the inspection certificate and technical specifications submitted, subject article is a nut made from carbon steel conforming to JIS G4051 standards and with grade S10C. Subject article is intended for use in motorcycle brake-rods with metric screw size of M6x1.0 (with 6 mm outside diameter of thread and thread pitch of 1 mm).</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, screws, bolts and nuts. Nuts are metal pieces designed to hold the corresponding bolts in place. They are usually tapped throughout but are sometimes blind. The heading includes wing nuts, butterfly nuts, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7318.16.90, with a Most Favoured Nation (MFN) rate of duty of 10% 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 (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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>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>



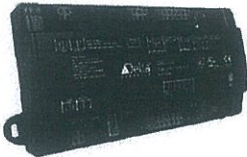
REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8537.10.99C MFN - 5% ad valorem		21-318
		3	DATE ISSUED
			29 December 2021

4	DESCRIPTION OF GOOD						
	“APPLICATION CONTROLLER, MODEL: DAC-322”						
	<p>Based on the technical specifications submitted, subject article is a fully programmable application controller that communicates on a RS-485 Local Area Network (LAN) using the BACnet Master-Slave Token Passing (MS/TP) protocol. This controller is designed for a wide range of applications that have small local input/output (I/O) requirements or can be tailored to specific applications by creating and modifying BACnet objects and Guarded Command Language (GCL)+ programs. Subject article is suitable for controlling various equipment such as fan coil units, ventilator units, and heat pumps. The other specifications are:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;">Technology</td> <td>16-bit processor, 1MB flash memory, 127 kB static random-access memory (SRAM)</td> </tr> <tr> <td style="text-align: center;">Power</td> <td>24 VAC, 50/60 Hz @ 10 VA, 34 VA max with fully-loaded binary outputs</td> </tr> <tr> <td style="text-align: center;">Dimension (cm)</td> <td>19.2 x 10.2 x 4.8</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div>	Technology	16-bit processor, 1MB flash memory, 127 kB static random-access memory (SRAM)	Power	24 VAC, 50/60 Hz @ 10 VA, 34 VA max with fully-loaded binary outputs	Dimension (cm)	19.2 x 10.2 x 4.8
Technology	16-bit processor, 1MB flash memory, 127 kB static random-access memory (SRAM)						
Power	24 VAC, 50/60 Hz @ 10 VA, 34 VA max with fully-loaded binary outputs						
Dimension (cm)	19.2 x 10.2 x 4.8						

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.37 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 heading also covers, among others, “programmable controllers” which are digital apparatus using a programmable memory for the storage of instructions for implementing specific functions such as logic, sequencing, timing, counting and arithmetic, to control, through digital or analog input/output modules, various types of machines.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8537.10.99C, 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <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>