



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 153-2023

MEMORANDUM

MASTER COPY

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

FROM : *[Signature]*
ATTY. VENER S. BAQUIRAN,
Deputy Commissioner
Assessment and Operations Coordinating Group (AOCG)

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

DATE : 26 April 2023

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 20 April 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-590	"AQUATÉTHYS ATMOSPHERIC WATER GENERATOR, MODEL: ELEPHANT 5 (E5)"	8479.89.69	MFN – 1% Ad Valorem
23-091	"PLATE BRG HOLD, PART NO.: 90441-KRM-8404"	7318.22.00	MFN – 10% Ad Valorem ATIGA – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

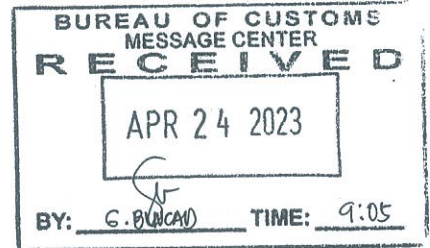


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-031

20 April 2023

4/25
11:30



COMMISSIONER BIENVENIDO Y. RUBIO
Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila

Dear **Commissioner Rubio**:

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. 22-590 and 23-091, issued by this Commission on 20 April 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

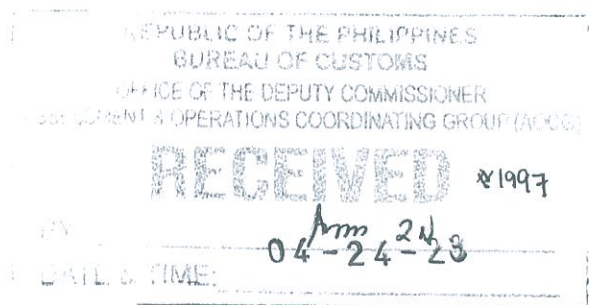
Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



10:45



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8479.89.69 MFN - 1% ad valorem		22-590
		3	DATE ISSUED
			20 April 2023

4	DESCRIPTION OF GOOD										
	<p style="text-align: center;">“AQUATÉTHYS ATMOSPHERIC WATER GENERATOR, MODEL: ELEPHANT 5 (E5)”</p> <p>Based on the brochure, user manual, installation guide, and technical specifications submitted, subject article is a built-up hydropanel system that collects, extracts, and purifies water from humid or ambient air to produce potable water. It consists of an electrostatic-antibacterial air filter, evaporation chamber, tank, water treatment system [stainless steel filters, cartridges, and ultraviolet (UV) lamp system to eliminate organic compounds, heavy metals, odors, impurities and reduce turbidity], electrical control unit, and control panel. The air from the atmosphere passes over the air filter and cooled coil of the evaporation chamber which causes condensation of water. This water will be collected by a tank, pumped to the filters and UV lamp, and then released to the user’s water system. Subject article is intended for use in remote residential areas with insufficient provision of water, in buildings, built-in housings, ships, and in various industries. It has the following specifications:</p> <table border="1" style="width: 100%; margin-top: 10px;"> <tr> <td>Water production (L/day)</td> <td style="text-align: center;">5,200</td> </tr> <tr> <td>Dimension (LxWxH) (cm)</td> <td style="text-align: center;">606 x 244 x 259</td> </tr> <tr> <td>Power consumption input (kW)</td> <td style="text-align: center;">10.83</td> </tr> <tr> <td>Power supply</td> <td style="text-align: center;">400 V, 50 Hz</td> </tr> <tr> <td>Net weight (kg)</td> <td style="text-align: center;">6,100</td> </tr> </table>	Water production (L/day)	5,200	Dimension (LxWxH) (cm)	606 x 244 x 259	Power consumption input (kW)	10.83	Power supply	400 V, 50 Hz	Net weight (kg)	6,100
Water production (L/day)	5,200										
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Power consumption input (kW)	10.83										
Power supply	400 V, 50 Hz										
Net weight (kg)	6,100										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.79 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in Chapter 84. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading is restricted to machinery having individual functions, which: (a) Is not excluded from this Chapter by the operation of any Section or Chapter Note; and (b) Is not covered more specifically by a heading in any other Chapter of the Nomenclature; and (c) Cannot be classified in any other particular heading of this Chapter since : (i) No other heading covers it by reference to its method of functioning, description or type; and (ii) No other heading covers it by reference to its use or to the industry in which it is employed; or (iii) It could fall equally well into two (or more) other such headings (general purpose machines).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8479.89.69, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p style="font-size: small;">Digitally signed</p> <p>MARILOU P. MENDOZA Chairperson</p> </div> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>




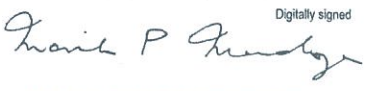


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7318.22.00 MFN - 10% ad valorem ATIGA - Zero		23-091
		3	DATE ISSUED
			20 April 2023

4	DESCRIPTION OF GOOD
	“PLATE BRG HOLD, PART NO.: 90441-KRM-8404”
	<p>Based on the technical specifications and picture submitted, subject article is a washer made from high carbon steel conforming to Japan Industrial Standards (JIS) G 4401 and with grade SK85. It has a hole diameter of 6.2 mm and is designed with flat sides. Used together with a bolt to secure motorcycle parts in place, subject article reduces the risk of bolt rotation and bolt loosening due to engine vibrations.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Note 2(a) to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 states that throughout the Nomenclature, the expression "parts of general use" means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal.</p> <p>Heading 73.18 of the AHTN 2022 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 washers are usually small, thin discs with a hole in the centre; they are placed between the nut and one of the parts to be fixed to protect the latter. They may be plain, cut, split (e.g., Grower’s spring washers), curved, cone shaped, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7318.22.00, 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 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 line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>

