



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

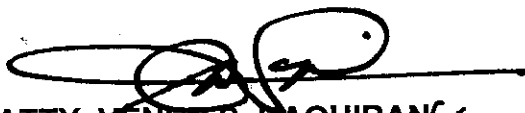


AOCG Memo No. 172-2023

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MEMORANDUM

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

FROM : 
ATTY. VENER S. BAQUIRAN
Deputy Commissioner
Assessment and Operations Coordinating Group (AOCG)

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

DATE : 08 June 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 02 June 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-206	"SONY LMD-2435MD LCD MONITOR"	8528.59.10	MFN – 15% ad valorem PJCEPA – Zero* AJCEPA – Zero* ✓
23-216	"SONY LMD-X310MD 31" 4K 2D LCD MEDICAL MONITOR"	8528.59.10	MFN – 15% ad valorem PJCEPA – Zero* AJCEPA – Zero* ✓
23-218	"SONY LMD-X550MT 55" 4K 3D/2D LCD MEDICAL MONITOR"	8528.59.10	MFN – 15% ad valorem PJCEPA – Zero* AJCEPA – Zero* ✓
23-230	"SONY LMD-X2705MD 27" 4K 2D LCD MEDICAL MONITOR"	8528.59.10	MFN – 15% ad valorem PJCEPA – Zero* AJCEPA – Zero* ✓
23-231	"SONY LMD-X2710MD 27" 4K 2D LCD MEDICAL MONITOR WITH 12G-SDI"	8528.59.10	MFN – 15% ad valorem PJCEPA – Zero* AJCEPA – Zero* ✓

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-232	"SONY LMD-X3200MD 32" 4K 2D LCD MEDICAL MONITOR WITH 12G-SDI"	8528.59.10	MFN – 15% ad valorem PJEPA - Zero* AJCEPA – Zero* ✓
23-291	"CONDURA CONDENSING UNIT (INVERTER TYPE), MODEL: 38KSV009313"	8415.90.19	MFN – 10% ad valorem ACFTA - Zero* ✓
23-292	"CONDURA CONDENSING UNIT (INVERTER TYPE), MODEL: 38KSV012313"	8415.90.19	MFN – 10% ad valorem ACFTA - Zero* ✓
23-293	"CONDURA CONDENSING UNIT (INVERTER TYPE), MODEL: 38KSV018313"	8415.90.19	MFN – 10% ad valorem ACFTA - Zero* ✓
23-294	"CONDURA CONDENSING UNIT (INVERTER TYPE), MODEL: 38KSV024313"	8415.90.19	MFN – 10% ad valorem ACFTA - Zero* ✓
23-295	"CONDURA FAN COIL UNIT (INVERTER TYPE), MODEL: 42KSV024313"	8415.90.19	MFN – 10% ad valorem ACFTA - Zero* ✓
23-296	"CONDURA FAN COIL UNIT (INVERTER TYPE), MODEL: 42KSV018313"	8415.90.19	MFN – 10% ad valorem ACFTA - Zero* ✓
23-297	"CONDURA FAN COIL UNIT (INVERTER TYPE), MODEL: 42KSV012313"	8415.90.19	MFN – 10% ad valorem ACFTA - Zero* ✓
23-298	"CONDURA FAN COIL UNIT (INVERTER TYPE), MODEL: 42KSV009313"	8415.90.19	MFN – 10% ad valorem ACFTA - Zero* ✓
23-303	"ALLTECH® MINERAL BLOCK (BLUEPRINT® 6% PHOS)"	2309.90.20	MFN - Zero ✓
23-304	"ALLTECH® MINERAL BLOCK PLUS (BLUEPRINT® 20% AN PH)"	2309.90.20	MFN - Zero ✓
23-322	"HIGH FRUCTOSE CORN SYRUP 42%"	1702.40.00	MFN – 3% ad valorem ACFTA – Zero* ✓
23-323	"PARTENOPE FRUTTA SRL BRINED CHERRIES PITTED WITH STEM"	0812.10.00	MFN – 3% ad valorem ✓

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

A Modernized and Credible Customs Administration That is Among the World's Best

South Harbor, Gate 3, Port Area, Manila 1099

8527-4537, 8527-1935 | www.customs.gov.ph | boc.cares@customs.gov.ph

email #3239



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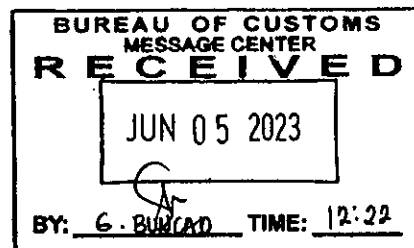
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-043

02 June 2023

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 or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 18 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-206, 23-216, 23-218, 23-230, 23-231, 23-232, 23-291, 23-292, 23-293, 23-294, 23-295, 23-296, 23-297, 23-298, 23-303, 23-304, 23-322, and 23-323, issued by this Commission on 02 June 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

6/8
8:5

Encl: As stated

cc: The Secretary
Department of Finance
Manila



05 JUN 2023



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AOCG Memo No. 172-2023 p. 4

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 8528.59.10		23-206	
MFN - 15% ad valorem		3	DATE ISSUED
PJEPA - Zero		02 June 2023	
AJCEPA - Zero			

4 DESCRIPTION OF GOOD

“SONY LMD-2435MD LCD MONITOR”

Based on the brochure submitted, subject article is a high definition (HD) compact display monitor used for viewing two-dimensional (2D) color video displays of images from surgical endoscopic / laparoscopic camera systems and other compatible medical imaging systems. It is equipped with a liquid crystal display (LCD) flat panel, light-emitting diode (LED) backlight, control buttons, VESA-mounting standard (100 x 100 mm) interface, and input/output (I/O) ports. Suitable for use in hospital operating rooms, surgical centers, clinics, doctor’s offices, and similar medical environments, subject article comes with accessories and has the following specifications:

Diagonal screen size (inch)	23 7/8
Panel Resolution (pixel)	1,920 x 1,080 (Full HD)
Dimension without stand (WxHxD) (mm)	572 x 376 x 78
Product weight (approximate) (kg)	6.7
Electrical requirement	100 - 240 V, 50 - 60 Hz, 0.6 - 0.3 A
I / O Ports	Input: Composite BNC, Y/C mini-DIN, RGB component, DVI-D, SDI, HD15, external sync, serial remote interface, and DC Output: DVI-D and DC

5 REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that monitors, projectors and television sets utilize different technologies, such as CRT (cathode-ray tube), LCD (liquid crystal display), DMD (digital micromirror device), OLED (organic light-emitting diodes) and plasma, to display images. Monitors and projectors may be capable of receiving a variety of signals from different sources.



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AOCG Memo No. 172-2023 p.5

2	TCC (AR) NO.
23-206	

In view thereof, subject article is classified under AHTN 2022 subheading 8528.59.10, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "JP" and "AJ", respectively.

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

 Digitally signed

MARILOU P. MENDOZA
Chairperson

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.



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AOCG Memo No. 172-2023 p.6

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 8528.59.10 MFN - 15% ad valorem PJEPA - Zero AJCEPA - Zero		23-216
		3	DATE ISSUED
			02 June 2023

4	DESCRIPTION OF GOOD												
	"SONY LMD-X310MD 31" 4K 2D LCD MEDICAL MONITOR"												
	Based on the brochure submitted, subject article is a 4K display monitor used for viewing two-dimensional (2D) color video displays of images from surgical endoscopic/laparoscopic camera systems and other compatible medical imaging systems. It is equipped with a liquid crystal display (LCD) flat panel, light-emitting diode (LED) backlight, control buttons, and input/output (I/O) ports. Suitable for use in hospital operating rooms, surgical centers, clinics, doctor's offices, and similar medical environments, subject article comes with accessories and has the following specifications:												
	<table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Diagonal screen size (inch)</td> <td>31 ½</td> </tr> <tr> <td>Panel Resolution (pixel)</td> <td>4,096 x 2,160</td> </tr> <tr> <td>Dimension (WxHxD) (mm)</td> <td>753.8 x 456.4 x 69.3 (slimmest D 28 mm)</td> </tr> <tr> <td>Product weight (approximate) (kg)</td> <td>11.8</td> </tr> <tr> <td>Electrical requirement</td> <td>100 - 240 V, 50 - 60 Hz, 2.0 - 0.8 A</td> </tr> <tr> <td>I / O Ports</td> <td>Input: HDMI, DVI-D, SDI, serial remote interface (LAN), and DC Output: DVI-D, SDI, and DC</td> </tr> </table>	Diagonal screen size (inch)	31 ½	Panel Resolution (pixel)	4,096 x 2,160	Dimension (WxHxD) (mm)	753.8 x 456.4 x 69.3 (slimmest D 28 mm)	Product weight (approximate) (kg)	11.8	Electrical requirement	100 - 240 V, 50 - 60 Hz, 2.0 - 0.8 A	I / O Ports	Input: HDMI, DVI-D, SDI, serial remote interface (LAN), and DC Output: DVI-D, SDI, and DC
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5	REASONS FOR CLASSIFICATION
	<p>Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that monitors, projectors and television sets utilize different technologies, such as CRT (cathode-ray tube), LCD (liquid crystal display), DMD (digital micromirror device), OLED (organic light-emitting diodes) and plasma, to display images. Monitors and projectors may be capable of receiving a variety of signals from different sources.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8528.59.10, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "JP" and "AJ", respectively.</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</p> <p style="text-align: right;"><i>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">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>





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 8528.59.10 MFN - 15% ad valorem PJEPA - Zero AJCEPA - Zero		23-218
		3	DATE ISSUED
			02 June 2023

4	DESCRIPTION OF GOOD												
	"SONY LMD-X550MT 55" 4K 3D/2D LCD MEDICAL MONITOR"												
	<p>Based on the brochure submitted, subject article is a 4K display monitor used for viewing three- or two-dimensional (3D or 2D) color video displays of images from surgical endoscopic/laparoscopic camera systems and other compatible medical imaging systems. It is equipped with a liquid crystal display (LCD) flat panel, light-emitting diode (LED) backlight, control buttons, and input/output (I/O) ports. Suitable for use in hospital operating rooms, surgical centers, clinics, doctor's offices, and similar medical environments, subject article comes with accessories and has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Diagonal screen size (inch)</td> <td>54 ¾</td> </tr> <tr> <td>Panel Resolution (pixel)</td> <td>3,840 x 2,160</td> </tr> <tr> <td>Dimension (WxHxD) (mm)</td> <td>1,264.6 x 771.5 x 85.5 (slimmest D 33.9 mm)</td> </tr> <tr> <td>Product weight (approximate) (kg)</td> <td>35.2</td> </tr> <tr> <td>Electrical requirement</td> <td>100 - 240 V, 50 - 60 Hz, 3.2 - 1.3 A</td> </tr> <tr> <td>I / O Ports</td> <td>Input: HDMI, DVI-D, SDI, and serial remote interface (LAN) Output: DVI-D, SDI, and DC</td> </tr> </table>	Diagonal screen size (inch)	54 ¾	Panel Resolution (pixel)	3,840 x 2,160	Dimension (WxHxD) (mm)	1,264.6 x 771.5 x 85.5 (slimmest D 33.9 mm)	Product weight (approximate) (kg)	35.2	Electrical requirement	100 - 240 V, 50 - 60 Hz, 3.2 - 1.3 A	I / O Ports	Input: HDMI, DVI-D, SDI, and serial remote interface (LAN) Output: DVI-D, SDI, and DC
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5	REASONS FOR CLASSIFICATION
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REPUBLIC OF THE PHILIPPINES

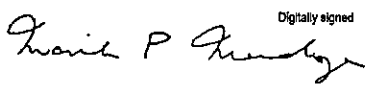
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.59.10 MFN - 15% ad valorem PJEPA - Zero AJCEPA - Zero		23-230
		3	DATE ISSUED
			02 June 2023

4	DESCRIPTION OF GOOD												
	"SONY LMD-X2705MD 27" 4K 2D LCD MEDICAL MONITOR"												
	<p>Based on the brochure submitted, subject article is a 4K compact display monitor used for viewing two-dimensional (2D) color video displays of images from surgical endoscopic / laparoscopic camera systems and other compatible medical imaging systems. It is equipped with a liquid crystal display (LCD) flat panel, light-emitting diode (LED) backlight, control buttons, VESA-mounting standard (100 mm x 100 mm) interface, and input/output (I/O) ports. Suitable for use in hospital operating rooms, surgical centers, clinics, doctor's offices, and similar medical environments, subject article comes with accessories and has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Diagonal screen size (inch)</td> <td>26.93</td> </tr> <tr> <td>Panel Resolution (pixel)</td> <td>3,840 x 2,160</td> </tr> <tr> <td>Dimension (WxHxD) (mm)</td> <td>658.8 x 426.8 x 80</td> </tr> <tr> <td>Product weight (approximate) (kg)</td> <td>8.8</td> </tr> <tr> <td>Electrical requirement</td> <td>AC: 100 - 240 V, 50 - 60 Hz, 1.5 - 0.7 A DC: 26 V, 5.2 A</td> </tr> <tr> <td>I / O Ports</td> <td>Input: HDMI, DVI-D, SDI, Display Port, serial remote interface (LAN), remote (stereo mini jack), AC, and DC Output: DVI-D, SDI, Display Port, and DC</td> </tr> </table>	Diagonal screen size (inch)	26.93	Panel Resolution (pixel)	3,840 x 2,160	Dimension (WxHxD) (mm)	658.8 x 426.8 x 80	Product weight (approximate) (kg)	8.8	Electrical requirement	AC: 100 - 240 V, 50 - 60 Hz, 1.5 - 0.7 A DC: 26 V, 5.2 A	I / O Ports	Input: HDMI, DVI-D, SDI, Display Port, serial remote interface (LAN), remote (stereo mini jack), AC, and DC Output: DVI-D, SDI, Display Port, and DC
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5	REASONS FOR CLASSIFICATION
	<p>Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that monitors, projectors and television sets utilize different technologies, such as CRT (cathode-ray tube), LCD (liquid crystal display), DMD (digital micromirror device), OLED (organic light-emitting diodes) and plasma, to display images. Monitors and projectors may be capable of receiving a variety of signals from different sources.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8528.59.10, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "JP" and "AJ", respectively.</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>



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 8528.59.10 MFN - 15% ad valorem PJEPA - Zero AJCEPA - Zero		23-231
		3	DATE ISSUED
			02 June 2023

4	DESCRIPTION OF GOOD												
	"SONY LMD-X2710MD 27" 4K 2D LCD MEDICAL MONITOR WITH 12G-SDI"												
	<p>Based on the brochure submitted, subject article is a 4K compact display monitor used for viewing two-dimensional (2D) color video displays of images from surgical endoscopic/laparoscopic camera systems and other compatible medical imaging systems. It is equipped with a liquid crystal display (LCD) flat panel, light-emitting diode (LED) backlight, control buttons, VESA-mounting standard (100 mm x 100 mm) interface, and input/output (I/O) ports. Suitable for use in hospital operating rooms, surgical centers, clinics, doctor's offices, and similar medical environments, subject article comes with accessories and has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Diagonal screen size (inch)</td> <td>26.93</td> </tr> <tr> <td>Panel Resolution (pixel)</td> <td>3,840 x 2,160</td> </tr> <tr> <td>Dimension (WxHxD) (mm)</td> <td>658.8 x 426.8 x 80</td> </tr> <tr> <td>Product weight (approximate) (kg)</td> <td>9.2</td> </tr> <tr> <td>Electrical requirement</td> <td>AC: 100 - 240 V, 50 - 60 Hz, 1.5 - 0.7 A DC: 26 V, 5.2 A</td> </tr> <tr> <td>I / O Ports</td> <td>Input: HDMI, DVI-D, SDI, Display Port, serial remote interface (LAN), remote (stereo mini jack), AC, and DC Output: DVI-D, SDI, Display Port, and DC</td> </tr> </table>	Diagonal screen size (inch)	26.93	Panel Resolution (pixel)	3,840 x 2,160	Dimension (WxHxD) (mm)	658.8 x 426.8 x 80	Product weight (approximate) (kg)	9.2	Electrical requirement	AC: 100 - 240 V, 50 - 60 Hz, 1.5 - 0.7 A DC: 26 V, 5.2 A	I / O Ports	Input: HDMI, DVI-D, SDI, Display Port, serial remote interface (LAN), remote (stereo mini jack), AC, and DC Output: DVI-D, SDI, Display Port, and DC
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I / O Ports	Input: HDMI, DVI-D, SDI, Display Port, serial remote interface (LAN), remote (stereo mini jack), AC, and DC Output: DVI-D, SDI, Display Port, and DC												

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that monitors, projectors and television sets utilize different technologies, such as CRT (cathode-ray tube), LCD (liquid crystal display), DMD (digital micromirror device), OLED (organic light-emitting diodes) and plasma, to display images. Monitors and projectors may be capable of receiving a variety of signals from different sources.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8528.59.10, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "JP" and "AJ", respectively.</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 <i>MariLou P. Mendoza</i> <small>Digitally signed</small> 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>





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 8528.59.10 MFN - 15% ad valorem PJEPA - Zero AJCEPA - Zero		23-232
		3	DATE ISSUED
			02 June 2023

4	DESCRIPTION OF GOOD												
	<p>“SONY LMD-X3200MD 32” 4K 2D LCD MEDICAL MONITOR WITH 12G-SDI”</p> <p>Based on the brochure submitted, subject article is a 4K ultra high definition (HD) compact display monitor used for viewing two-dimensional (2D) color video displays of images from surgical endoscopic/laparoscopic camera systems and other compatible medical imaging systems. It is equipped with a liquid crystal display (LCD) flat panel, light-emitting diode (LED) backlight, control buttons, VESA-mounting standard (100 x 100 mm) interface, and input/output (I/O) ports. Suitable for use in hospital operating rooms, surgical centers, clinics, doctor’s offices, and similar medical environments, subject article comes with accessories and has the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Diagonal screen size (inch)</td> <td>31 5/8</td> </tr> <tr> <td>Panel Resolution (pixel)</td> <td>3,840 x 2,160</td> </tr> <tr> <td>Dimension (WxHxD) (mm)</td> <td>753.9 x 476.3 x 79.2</td> </tr> <tr> <td>Product weight (approximate) (kg)</td> <td>11.8</td> </tr> <tr> <td>Electrical requirement</td> <td>AC: 100 - 240 V, 50 - 60 Hz, 1.7 - 0.8 A DC: 26 V, 5.8 A</td> </tr> <tr> <td>I / O Ports</td> <td>Input: HDMI, DVI-D, SDI, Display Port, serial remote interface (LAN), remote (stereo mini jack), AC, and DC Output: SDI, clone, and DC</td> </tr> </table>	Diagonal screen size (inch)	31 5/8	Panel Resolution (pixel)	3,840 x 2,160	Dimension (WxHxD) (mm)	753.9 x 476.3 x 79.2	Product weight (approximate) (kg)	11.8	Electrical requirement	AC: 100 - 240 V, 50 - 60 Hz, 1.7 - 0.8 A DC: 26 V, 5.8 A	I / O Ports	Input: HDMI, DVI-D, SDI, Display Port, serial remote interface (LAN), remote (stereo mini jack), AC, and DC Output: SDI, clone, and DC
Diagonal screen size (inch)	31 5/8												
Panel Resolution (pixel)	3,840 x 2,160												
Dimension (WxHxD) (mm)	753.9 x 476.3 x 79.2												
Product weight (approximate) (kg)	11.8												
Electrical requirement	AC: 100 - 240 V, 50 - 60 Hz, 1.7 - 0.8 A DC: 26 V, 5.8 A												
I / O Ports	Input: HDMI, DVI-D, SDI, Display Port, serial remote interface (LAN), remote (stereo mini jack), AC, and DC Output: SDI, clone, and DC												
5	REASONS FOR CLASSIFICATION												

Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that monitors, projectors and television sets utilize different technologies, such as CRT (cathode-ray tube), LCD (liquid crystal display), DMD (digital micromirror device), OLED (organic light-emitting diodes) and plasma, to display images. Monitors and projectors may be capable of receiving a variety of signals from different sources.

In view thereof, subject article is classified under AHTN 2022 subheading 8528.59.10, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "JP" and "AJ", respectively.

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 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.





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 8415.90.19 MFN - 10% ad valorem ACFTA - Zero		23-291
		3	DATE ISSUED
			02 June 2023

4	DESCRIPTION OF GOOD								
	"CONDURA CONDENSING UNIT (INVERTER TYPE), MODEL: 38KSV009313"								
	<p>Based on the technical specifications and pictures of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioner. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px;">Cooling capacity</td> <td style="padding: 2px;">1.0 hp (0.75 kW)</td> </tr> <tr> <td style="padding: 2px;">Power supply</td> <td style="padding: 2px;">1 Ph, 230 V, 60 Hz</td> </tr> <tr> <td style="padding: 2px;">Refrigerant</td> <td style="padding: 2px;">R32</td> </tr> <tr> <td style="padding: 2px;">Net dimension (WxDxH)</td> <td style="padding: 2px;">660 mm x 482 mm x 240 mm</td> </tr> </table>	Cooling capacity	1.0 hp (0.75 kW)	Power supply	1 Ph, 230 V, 60 Hz	Refrigerant	R32	Net dimension (WxDxH)	660 mm x 482 mm x 240 mm
Cooling capacity	1.0 hp (0.75 kW)								
Power supply	1 Ph, 230 V, 60 Hz								
Refrigerant	R32								
Net dimension (WxDxH)	660 mm x 482 mm x 240 mm								

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".</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 <small>Digitally signed</small> <i>MariLou P. Mendoza</i> 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>





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 8415.90.19 MFN - 10% ad valorem ACFTA - Zero		23-292
		3	DATE ISSUED
			02 June 2023

4	DESCRIPTION OF GOOD								
	“CONDURA CONDENSING UNIT (INVERTER TYPE), MODEL: 38KSV012313”								
	Based on the technical specifications and pictures of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioner. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:								
	<table border="1"> <tr> <td style="width: 40%;">Cooling capacity</td> <td>1.5 hp (1.12 kW)</td> </tr> <tr> <td>Power supply</td> <td>1 Ph, 230 V, 60 Hz</td> </tr> <tr> <td>Refrigerant</td> <td>R32</td> </tr> <tr> <td>Net dimension (WxDxH)</td> <td>660 mm x 482 mm x 240 mm</td> </tr> </table>	Cooling capacity	1.5 hp (1.12 kW)	Power supply	1 Ph, 230 V, 60 Hz	Refrigerant	R32	Net dimension (WxDxH)	660 mm x 482 mm x 240 mm
Cooling capacity	1.5 hp (1.12 kW)								
Power supply	1 Ph, 230 V, 60 Hz								
Refrigerant	R32								
Net dimension (WxDxH)	660 mm x 482 mm x 240 mm								

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</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 <i>MariLou P. Mendoza</i> 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>





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 8415.90.19 MFN - 10% ad valorem ACFTA - Zero		23-293
		3	DATE ISSUED
			02 June 2023

4	DESCRIPTION OF GOOD								
	“CONDURA CONDENSING UNIT (INVERTER TYPE), MODEL: 38KSV018313”								
	<p>Based on the technical specifications and pictures of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioner. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Cooling capacity</td> <td>2.0 hp (1.49 kW)</td> </tr> <tr> <td>Power supply</td> <td>1 Ph, 230 V, 60 Hz</td> </tr> <tr> <td>Refrigerant</td> <td>R32</td> </tr> <tr> <td>Net dimension (WxDxH)</td> <td>715 mm x 540 mm x 240 mm</td> </tr> </table>	Cooling capacity	2.0 hp (1.49 kW)	Power supply	1 Ph, 230 V, 60 Hz	Refrigerant	R32	Net dimension (WxDxH)	715 mm x 540 mm x 240 mm
Cooling capacity	2.0 hp (1.49 kW)								
Power supply	1 Ph, 230 V, 60 Hz								
Refrigerant	R32								
Net dimension (WxDxH)	715 mm x 540 mm x 240 mm								

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</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 <i>MariLou P. Mendoza</i> 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>





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AOCG Memo No. 172-2023 p. 14

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 AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero	2	TCC (AR) NO. 23-294
		3	DATE ISSUED 02 June 2023

4	DESCRIPTION OF GOOD "CONDURA CONDENSING UNIT (INVERTER TYPE), MODEL: 38KSV024313" Based on the technical specifications and pictures of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioner. It mainly houses the compressor, fan, fan motor, and expansion valve. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications: <table border="1"> <tr> <td>Cooling capacity</td> <td>2.5 hp (1.86 kW)</td> </tr> <tr> <td>Power supply</td> <td>1 Ph, 230 V, 60 Hz</td> </tr> <tr> <td>Refrigerant</td> <td>R32</td> </tr> <tr> <td>Net dimension (WxDxH)</td> <td>810 mm x 585 mm x 280 mm</td> </tr> </table>	Cooling capacity	2.5 hp (1.86 kW)	Power supply	1 Ph, 230 V, 60 Hz	Refrigerant	R32	Net dimension (WxDxH)	810 mm x 585 mm x 280 mm
Cooling capacity	2.5 hp (1.86 kW)								
Power supply	1 Ph, 230 V, 60 Hz								
Refrigerant	R32								
Net dimension (WxDxH)	810 mm x 585 mm x 280 mm								

5	REASONS FOR CLASSIFICATION Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading. In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to 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. <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> 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>
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AOCG Memo No. 172-2023 p. 15

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p>AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero</p>	<p>2 TCC (AR) NO.</p> <p>23-295</p> <p>3 DATE ISSUED</p> <p>02 June 2023</p>
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<p>4 DESCRIPTION OF GOOD</p> <p>“CONDURA FAN COIL UNIT (INVERTER TYPE), MODEL: 42KSV024313”</p> <p>Based on the technical specifications and pictures of the product submitted, subject article is an indoor evaporator unit of a split-system air conditioner. It mainly houses the evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" data-bbox="383 884 1181 1019"> <tr> <td>Cooling capacity</td> <td>2.5 hp (1.86 kW)</td> </tr> <tr> <td>Power supply</td> <td>1 Ph, 230 V, 60 Hz</td> </tr> <tr> <td>Air flow (Tu/Hi/Mid/Low) (m³/h)</td> <td>1200 / 1050 / 950 / 780</td> </tr> <tr> <td>Net dimension (WxDxH)</td> <td>998 mm x 325 mm x 227 mm</td> </tr> </table>	Cooling capacity	2.5 hp (1.86 kW)	Power supply	1 Ph, 230 V, 60 Hz	Air flow (Tu/Hi/Mid/Low) (m³/h)	1200 / 1050 / 950 / 780	Net dimension (WxDxH)	998 mm x 325 mm x 227 mm
Cooling capacity	2.5 hp (1.86 kW)							
Power supply	1 Ph, 230 V, 60 Hz							
Air flow (Tu/Hi/Mid/Low) (m³/h)	1200 / 1050 / 950 / 780							
Net dimension (WxDxH)	998 mm x 325 mm x 227 mm							

<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</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 <i>Marilou P. Mendoza</i> 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>





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 8415.90.19 MFN - 10% ad valorem ACFTA - Zero		23-296
		3	DATE ISSUED
			02 June 2023

4	DESCRIPTION OF GOOD								
	“CONDURA FAN COIL UNIT (INVERTER TYPE), MODEL: 42KSV018313”								
	Based on the technical specifications and pictures of the product submitted, subject article is an indoor evaporator unit of a split-system air conditioner. It mainly houses the evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:								
	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Cooling capacity</td> <td>2.0 hp (1.49 kW)</td> </tr> <tr> <td>Power supply</td> <td>1 Ph, 230 V, 60 Hz</td> </tr> <tr> <td>Air flow (Tu/Hi/Mid/Low) (m³/h)</td> <td>950 / 880 / 720 / 600</td> </tr> <tr> <td>Net dimension (WxDxH)</td> <td>890 mm x 300 mm x 220 mm</td> </tr> </table>	Cooling capacity	2.0 hp (1.49 kW)	Power supply	1 Ph, 230 V, 60 Hz	Air flow (Tu/Hi/Mid/Low) (m³/h)	950 / 880 / 720 / 600	Net dimension (WxDxH)	890 mm x 300 mm x 220 mm
Cooling capacity	2.0 hp (1.49 kW)								
Power supply	1 Ph, 230 V, 60 Hz								
Air flow (Tu/Hi/Mid/Low) (m³/h)	950 / 880 / 720 / 600								
Net dimension (WxDxH)	890 mm x 300 mm x 220 mm								

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</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 <i>MariLou P. Mendoza</i> 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>






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 8415.90.19 MFN - 10% ad valorem ACFTA - Zero		23-297
		3	DATE ISSUED
			02 June 2023

4	DESCRIPTION OF GOOD								
	"CONDURA FAN COIL UNIT (INVERTER TYPE), MODEL: 42KSV012313"								
	Based on the technical specifications and pictures of the product submitted, subject article is an indoor evaporator unit of a split-system air conditioner. It mainly houses the evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:								
	<table border="1"> <tr> <td style="width: 40%;">Cooling capacity</td> <td>1.5 hp (1.12 kW)</td> </tr> <tr> <td>Power supply</td> <td>1 Ph, 230 V, 60 Hz</td> </tr> <tr> <td>Air flow (Tu/Hi/Mid/Low) (m³/h)</td> <td>580 / 520 / 420 / 350</td> </tr> <tr> <td>Net dimension (WxDxH)</td> <td>790 mm x 255 mm x 203 mm</td> </tr> </table>	Cooling capacity	1.5 hp (1.12 kW)	Power supply	1 Ph, 230 V, 60 Hz	Air flow (Tu/Hi/Mid/Low) (m³/h)	580 / 520 / 420 / 350	Net dimension (WxDxH)	790 mm x 255 mm x 203 mm
Cooling capacity	1.5 hp (1.12 kW)								
Power supply	1 Ph, 230 V, 60 Hz								
Air flow (Tu/Hi/Mid/Low) (m³/h)	580 / 520 / 420 / 350								
Net dimension (WxDxH)	790 mm x 255 mm x 203 mm								

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".</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 <small>Digitally signed</small>  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>



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 8415.90.19 MFN - 10% ad valorem ACFTA - Zero		23-298
		3	DATE ISSUED
			02 June 2023

4 DESCRIPTION OF GOOD**"CONDURA FAN COIL UNIT (INVERTER TYPE), MODEL: 42KSV009313"**

Based on the technical specifications and pictures of the product submitted, subject article is an indoor evaporator unit of a split-system air conditioner. It mainly houses the evaporator fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:

Cooling capacity	1.0 hp (0.75 kW)
Power supply	1 Ph, 230 V, 60 Hz
Air flow (Tu/Hi/Mid/Low) (m³/h)	550 / 500 / 450 / 350
Net dimension (WxDxH)	790 mm x 255 mm x 203 mm

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to 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

Digitally signed

MARILOU P. MENDOZA
Chairperson

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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		23-303
		3	DATE ISSUED
			02 June 2023

4	DESCRIPTION OF GOOD
	"ALLTECH® MINERAL BLOCK (BLUEPRINT® 6% PHOS)"
	<p>Based on the product specifications, certificate of formulation and guarantee, method of manufacture, safety data sheet, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the product submitted, subject article is a mineral and vitamin supplement for cattle in the form of brown pressed blocks. It is composed of monocalcium phosphate, salt, cane molasses, corn distillers dried grains with solubles, calcium carbonate, calcium hydroxide, dicalcium phosphate, soybean hulls, magnesium oxide, hydrolyzed vegetable oil, vitamins, and minerals, among others. It is fed at a rate of one block per 5 to 15 heads of cattle, or equivalent to 70 to 113 grams per head daily, to supply 3.0 mg of supplemental selenium, salt, other minerals, and vitamins which will support the growth and performance of the beef cattle. Subject article is packed in 11.34-kg and 18.14-kg pressed blocks.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 1 to Chapter 23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.</p> <p>Heading 23.09 of the AHTN 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</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 <i>Marilou P. Mendoza</i> 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>





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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 2309.90.20 MFN - Zero		23-304	
		3	DATE ISSUED
		02 June 2023	

4	DESCRIPTION OF GOOD
<p align="center">"ALLTECH® MINERAL BLOCK PLUS (BLUEPRINT® 20% AN PH)"</p> <p>Based on the product specifications, certificate of formulation and guarantee, method of manufacture, safety data sheet, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the product submitted, subject article is a mineral and vitamin supplement for cattle in the form of brown pressed blocks. It is composed of soybean meal, cane molasses, salt, monocalcium phosphate, calcium carbonate, corn distillers dried grains with solubles, soybean hulls, magnesium oxide, zinc proteinate, manganese proteinate, and vitamins A, D₃, and E, among others. It is fed at a rate of one block per 5 to 15 heads of cattle, or equivalent to 450 to 900 grams per head daily, as a source of vitamins and minerals to support the growth and performance of beef cattle. Subject article is available in 11.34-kg and 15.12-kg pressed blocks.</p>	
5	REASONS FOR CLASSIFICATION
<p>Note 1 to Chapter 23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.</p> <p>Heading 23.09 of the AHTN 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</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 align="right">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> 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>	



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 1702.40.00 MFN - 3% ad valorem ACFTA - Zero		23-322
		3	DATE ISSUED
			02 June 2023

4 DESCRIPTION OF GOOD**"HIGH FRUCTOSE CORN SYRUP 42%"**

Based on the product specifications, ingredient statement, process flow diagram, certificate of analysis, and photograph of the packaging submitted, subject article is a high fructose corn syrup containing fructose (42-44%), dextrose (50-54%), maltose, and higher saccharides, among others. It is in the form of a sweet, clear liquid with a characteristic odor produced using enzyme-enzyme method. Packed in 22,000-kg flexi bags, subject article is used in the manufacture of pasta sauces, jams, and other food products.

5 REASONS FOR CLASSIFICATION

Heading 17.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sugar syrups not containing added flavouring or colouring matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers other sugars in solid form, sugar syrups and also artificial honey and caramel. This part covers syrups of all sugars (including lactose syrups and aqueous solutions other than aqueous solutions of chemically pure sugars of heading 29.40), provided they do not contain added flavouring or colouring matter.

In view thereof, subject article is classified under AHTN 2022 subheading 1702.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to 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

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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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 0812.10.00 MFN - 3% ad valorem		23-323
		3	DATE ISSUED
			02 June 2023

4 DESCRIPTION OF GOOD

“PARTENOPE FRUTTA SRL BRINED CHERRIES PITTED WITH STEM”


Based on the product specifications, product line flowchart, product label, and photograph of the packaging submitted, subject articles are round to slightly oval, yellow, brined pitted cherries with stems. These are preserved in sulfur dioxide solution (containing 3,750-4,250 ppm of sulfur dioxide) produced by the reaction of water, sodium metabisulphite, calcium chlorite, and citric acid. Packed in 220-kg (±5%) (net weight) recycled plastic barrels, subject articles are leached in running water to reduce the sulfur dioxide content to an acceptable level before being used as a raw material in the manufacture of prepared or preserved cherries.

5 REASONS FOR CLASSIFICATION

Heading 08.12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading applies to fruit and nuts (whether or not blanched or scalded) which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state. Such products are used mainly in the food industry (manufacture of jam, preparation of candied fruits, etc.). The products most commonly presented in this state are cherries, strawberries, oranges, citrons, apricots and greengages. They are usually packed in casks, trays or open-lath type containers.

In view thereof, subject articles are classified under AHTN 2022 subheading 0812.10.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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.

