



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 204-2023  
**MEMORANDUM**

**MASTER COPY**  
*hmf*

**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 :** 18 July 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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 07 July 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-317	"GRAINPRO® SOLAR BUBBLE DRYER™ 50 (SBD50)"	3926.90.99	<del>MFN – 15% ad valorem</del> <del>ATIGA – Zero*</del> <del>AANZFTA – 12% ad valorem*</del> <del>ACFTA – 15% ad valorem*</del> <del>AHKFTA – 15% ad valorem*</del> <del>AIFTA – 5% ad valorem*</del> <del>AJCEPA – Zero*</del> <del>AKFTA – 5% ad valorem*</del> <del>PH-EFTA FTA (CHE/LIE) – Zero*</del> <del>PH-EFTA FTA (ISL) – Zero*</del> <del>PH-EFTA FTA (NOR) – Zero*</del> <del>PJEPA – Zero*</del> RCEP – 10% ad valorem
*Subject to submission of corresponding CERTIFICATE OF ORIGIN (CO)			

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



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AOCG Memo No. 204-2023

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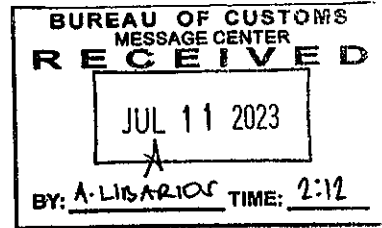
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-056

07 July 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 a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 23-317, issued by this Commission on 07 July 2023. This Advance Ruling has also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

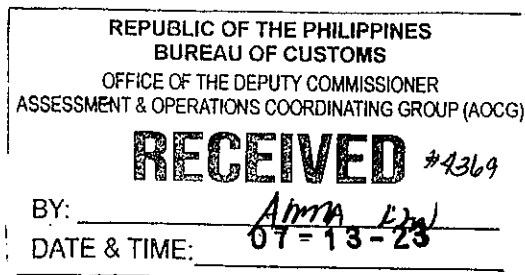
Thank you.

Very truly yours,

*Marilou P. Mendoza*  
Digitally signed

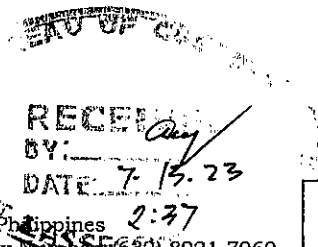
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**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila





**MASTER COPY**  
hmt

REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3926.90.99</b>		- 23-317
	MFN - 15% ad valorem AANZFTA - 12% ad valorem AHKFTA - 15% ad valorem AJCEPA - Zero PH-EFTA FTA (CHE/LIE) - Zero PH-EFTA FTA (NOR) - Zero RCEP - 10% ad valorem		<b>3</b>
	ATIGA - Zero ACFTA - 15% ad valorem AIFTA - 5% ad valorem AKFTA - 5% ad valorem PH-EFTA FTA (ISL) - Zero PJEPA - Zero		<b>DATE ISSUED</b>
			07 July 2023

**4 DESCRIPTION OF GOOD**

**“GRAINPRO® SOLAR BUBBLE DRYER™ 50 (SBD50)”**

Based on the product brochure and technical specifications submitted, subject article is a tunnel-type solar drying chamber intended for agricultural commodities. It is composed of a transparent top cover made of ultraviolet (UV)-resistant polyethylene film, and is connected to the black reinforced polyvinyl chloride (PVC) drying floor by a heavy-duty zip fastener. Through the transparent top cover, solar radiation enters the drying chamber and heats up the agricultural commodity being dried. Subject article has a capacity of 1,000 kg in drying grains and is to be imported without the solar panel, ventilator, and rake mixer.



**5 REASONS FOR CLASSIFICATION**

Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14.

In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
23-317	

Free Trade Agreement	Applicable Rates of Duty (% ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	12	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	15	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	15	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	5	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Philippines-European Free Trade Association Free Trade Agreement (Switzerland/Liechtenstein) [PH-EFTA FTA (CHE/LIE)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Iceland) [PH-EFTA FTA (ISL)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Norway) [PH-EFTA FTA (NOR)]	0	Origin Declaration
Philippines-Japan Economic Partnership Agreement (PJEPA)	0	CO Form JP
Regional Comprehensive Economic Partnership (RCEP) Agreement	10	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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.*