



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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AOCG Memo No. 299-2023

p1

A modernized and credible customs administration that upholds good governance and is among the world's best

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 : 20 November 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 14 November 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-888	"PRISMA™ UNDERWATER LIGHT, MODEL NO.: 10-00962"	9405.42.20	MFN – 1% ad valorem

***Subject to submission of corresponding CERTIFICATE OF ORIGIN (CO)**

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

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ACOG Memo No. 299-2023
p2



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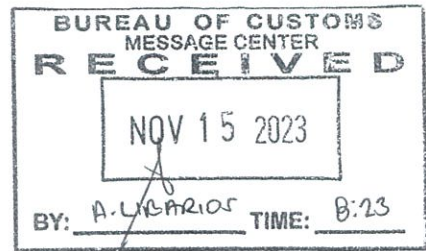
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-096

09-44616

14 November 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. 23-888, issued by this Commission on 14 November 2023. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

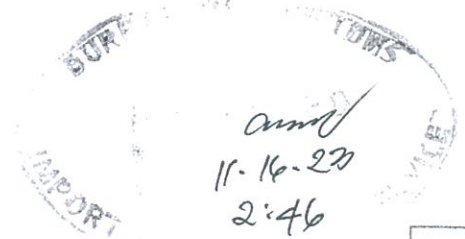
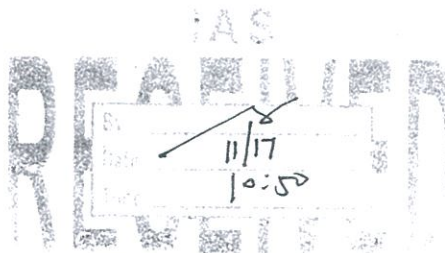
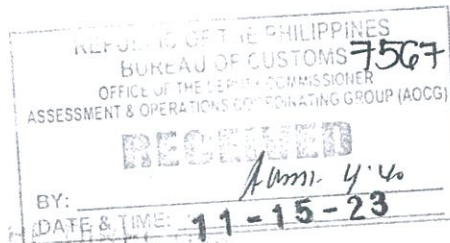
Very truly yours,

Frank P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



15 NOV 2023



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 9405.42.20 MFN - 1% ad valorem		23-888
		3	DATE ISSUED
			14 November 2023

4 DESCRIPTION OF GOOD

“PRISMA™ UNDERWATER LIGHT, MODEL NO.: 10-00962”

Based on the brochure, technical specifications, and photographs of the product submitted, subject article is a programmable, submersible, electric luminaire equipped with light-emitting diode (LED) light sources, lenses, reflectors, polycarbonate dome, nylon clamp rings, copper backplane, and stainless steel hardware. It is to be installed around water nozzle suppression devices submerged in water and is designed to provide the desired illumination effect to the water being suppressed in air. Subject article has the following specifications:

Dimension (diameter x height) (mm)	236.1 x 52.2
Protection rating	IP68 standards
LED Colors	Red/Green/Blue/Lime
Power	24 V DC



5 REASONS FOR CLASSIFICATION

Heading 94.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers luminaires and lighting fittings, not elsewhere specified or included. This group also includes searchlights and spotlights. These throw a concentrated beam of light (which can usually be regulated) over a distance onto a given point or surface, by means of a reflector and lenses, or with a reflector only. The reflectors are usually of silvered glass, or of polished, silvered or chromium-plated metal. The lenses are usually plano-convex or stepped (Fresnel lenses).

In view thereof, the subject article is classified under AHTN 2022 subheading 9405.42.20, with a Most Favoured Nation (MFN) rate of duty of 1% 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

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.

