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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

AOCG Memo No. 316-2023

*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 :** 14 December 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 11 December 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-670	"NIELSEN PERSONAL METER NPM-1"	8543.70.60	MFN - Zero
23-748	"SKIM MILK POWDER MEDIUM HEAT (SMP02170) (25 KG)"	0404.90.00	MFN - 3% ad valorem AANZFTA - Zero* RCEP - Zero*
23-774	"KHIPU™ MICRO DATA CENTER, MODEL: PC-MDC-C056N2A"	9406.90.30	MFN - 10% ad valorem ACFTA - Zero* RCEP - Zero*
23-835	"TRACE ELEMENTS PREMIX TE008M (12 KG)"	2106.90.73	MFN - 1% ad valorem
23-913	"SONY MCC-500MD FULL HD SURGICAL VIDEO CAMERA WITH EXMOR™ CMOS SENSOR"	8525.89.90	MFN - Zero AJCEPA - Zero* PJEPA - Zero* RCEP - Zero*

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



Gate 3, South Harbor, Port Area, Manila 1018

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DEPARTMENT OF FINANCE

**BUREAU OF CUSTOMS**

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-914	"SONY HVO-500MD HD MEDICAL VIDEO RECORDER, USB NAS"	8521.90.99	MFN – Zero AJCEPA – Zero* PJCEPA – Zero* RCEP – Zero*
23-915	"SONY HVO-550MD HD MEDICAL VIDEO RECORDER, DVD/USB/NAS"	8521.90.99	MFN – Zero AJCEPA – Zero* PJCEPA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



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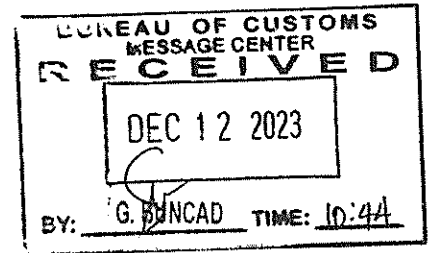
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

09-45285

TCOC Ref. No. 23-105

11 December 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 seven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-670, 23-748, 23-774, 23-835, 23-913, 23-914, and 23-915, issued by this Commission on 11 December 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

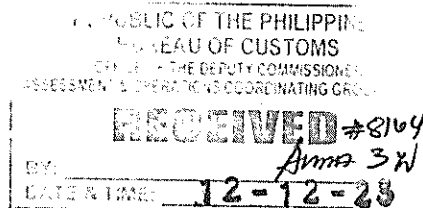
Very truly yours,

*Digitally signed*  
*MariLou P. Mendoza*

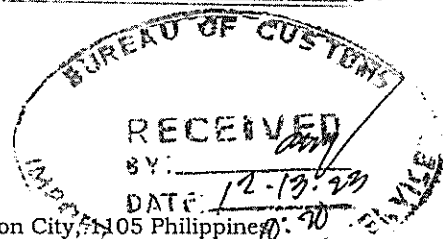
**MARILOU P. MENDOZA**  
Chairperson

Encl: *As stated*

cc: *The Secretary*  
*Department of Finance*  
*Manila*



*12/13*  
*2105*



12 DEC 2023



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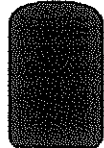
AOCG Memo No. 316-2023 p-4 REPUBLIC OF THE PHILIPPINES

# TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2   TCC (AR) NO.</b>
AHTN 8543.70.60 MFN - Zero	23-670
	<b>3   DATE ISSUED</b>
	11 December 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>						
<b>“NIELSEN PERSONAL METER NPM-1”</b>							
<p>Based on the brochure, data flow diagram, and other technical specifications submitted, subject article is a wearable electronic device that is part of a system used for global audience measurement. It provides measurement of a panelist's in-home and out-of-home exposure to television, cable, radio, over-the-air programming, satellite, streaming services, and commercials by detecting and collecting audio watermarked with patented data information from these sources. Through Bluetooth® connectivity, it then transmits the collected data to the data hub (not included in the importation) or to a Nielsen app that runs on the panelist's smartphone. Subject article has the following specifications:</p>							
<table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Battery</td> <td>3.7 V, 165 mAh Lithium-ion</td> </tr> <tr> <td>Communication</td> <td>Bluetooth® 5.0 Low Energy</td> </tr> <tr> <td>Dimension (L x W x D) (mm)</td> <td>37 x 22 x 11</td> </tr> </table>		Battery	3.7 V, 165 mAh Lithium-ion	Communication	Bluetooth® 5.0 Low Energy	Dimension (L x W x D) (mm)	37 x 22 x 11
Battery	3.7 V, 165 mAh Lithium-ion						
Communication	Bluetooth® 5.0 Low Energy						
Dimension (L x W x D) (mm)	37 x 22 x 11						
							

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 85.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter. Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8543.70.60, 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 0404.90.00 MFN - 3% ad valorem AANZFTA - Zero RCEP - Zero		23-748
		<b>3</b>	<b>DATE ISSUED</b>
			11 December 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>"SKIM MILK POWDER MEDIUM HEAT (SMP02170) (25 kg)"</b></p> <p>Based on the ingredients list, manufacturing process flowchart, packing list, and sales specifications submitted, subject article is a skimmed milk powder with added lactose for protein adjustment. It is in the form of a white to slightly yellow powder with a milky taste and light sweetness. It has a fat content, by weight, not exceeding 1.5%. Packed in 25-kg paper bags, subject article is used as a protein source for infant and follow-on milk.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 04.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers fresh or preserved products consisting of milk constituents, which do not have the same composition as the natural product, provided they are not more specifically covered elsewhere. Thus the heading includes products which lack one or more natural milk constituents, milk to which natural milk constituents have been added (to obtain, for example, a protein-rich product).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0404.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form "AANZ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> 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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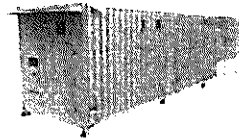
TARIFF COMMISSION

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>
	AHTN 9406.90.30 MFN - 10% ad valorem ACFTA - Zero RCEP - Zero		23-774
		<b>3</b>	<b>DATE ISSUED</b>
			11 December 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“KHIPU™ MICRO DATA CENTER, MODEL: PC-MDC-C056N2A”</b></p> <p>Based on the brochure and technical specifications submitted, subject article is a container structure, predominantly of steel material, containing several functioning units. It houses a power supply and distribution system, IT cabinet system, refrigeration system, monitoring system, and fire protection system. To be imported without the servers, subject article is designed for faster deployment of data processing resources to end-users without the need for building construction.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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Note 4 to Chapter 94 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 94.06, the expression “prefabricated buildings” means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Heading 94.06 of the AHTN 2022 covers prefabricated buildings. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers prefabricated buildings, also known as “industrialised buildings”, of all materials. These buildings, which can be designed for a variety of uses, such as housing, worksite accommodation, offices, schools, shops, sheds, garages and greenhouses, are generally presented in the form of, among others, complete buildings, fully assembled, ready for use. The buildings of this heading may or may not be equipped. However, only built-in equipment normally supplied is to be classified with the buildings. This includes electrical fittings (wiring, sockets, switches, circuit-breakers, bells, etc.), heating and air conditioning equipment (boilers, radiators, air conditioners, etc.), sanitary equipment (baths, showers, water heaters, etc.), kitchen equipment (sinks, hoods, cookers, etc.) and items of furniture which are built in or designed to be built in (cupboards, etc.).

In view thereof, subject article is classified under AHTN 2022 subheading 9406.90.30, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of 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.






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 2106.90.73 MFN - 1% ad valorem		23-835
		3	DATE ISSUED
			11 December 2023

4	DESCRIPTION OF GOOD
	<p align="center"><b>“TRACE ELEMENTS PREMIX TE008M (12 kg)”</b></p> <p>Based on the product specifications, manufacturing process flowchart, certificate of analysis, and packing list submitted, subject article is a fine powder mix of zinc sulfate and maltodextrin (carrier). Packed in 12-kg containers with sealed inner bags, subject article is used as a raw material in the manufacture of food preparations for infants.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, 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> <p align="right">FOR THE COMMISSION  <small>Digitally signed</small>    <b>MARILOU P. MENDOZA</b>  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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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 8525.89.90</b> <b>MFN - Zero</b> <b>AJCEPA - Zero</b> <b>PJEPA - Zero</b> <b>RCEP – Zero</b>		<b>23-913</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>11 December 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
	<b>“SONY MCC-500MD FULL HD SURGICAL VIDEO CAMERA WITH EXMOR™ CMOS SENSOR”</b>														
	<p>Based on the brochure and technical specifications submitted, subject article is a two-piece device consisting of a video camera head and a control unit. It is designed to be paired with medical microscopes and other compatible medical imaging systems to capture high quality video images during medical procedures, which can be viewed on a connected monitor (not included in the importation) or recorded with a suitable video recorder (not included in the importation) for later use. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Power requirement</td> <td>100 to 240 V, 50/60 Hz</td> </tr> <tr> <td>Input current (A)</td> <td>0.27 A - 0.18</td> </tr> <tr> <td>Operating temperature (°C)</td> <td>0 - 40</td> </tr> <tr> <td>Camera head weight (g)</td> <td>40</td> </tr> <tr> <td>Control unit weight (kg)</td> <td>2.3</td> </tr> <tr> <td>Camera head dimension (WxHxL) (mm)</td> <td>27 x 28 x 29</td> </tr> <tr> <td>Control unit dimension (WxHxL) (mm)</td> <td>200 x 62 x 240</td> </tr> </table>	Power requirement	100 to 240 V, 50/60 Hz	Input current (A)	0.27 A - 0.18	Operating temperature (°C)	0 - 40	Camera head weight (g)	40	Control unit weight (kg)	2.3	Camera head dimension (WxHxL) (mm)	27 x 28 x 29	Control unit dimension (WxHxL) (mm)	200 x 62 x 240
Power requirement	100 to 240 V, 50/60 Hz														
Input current (A)	0.27 A - 0.18														
Operating temperature (°C)	0 - 40														
Camera head weight (g)	40														
Control unit weight (kg)	2.3														
Camera head dimension (WxHxL) (mm)	27 x 28 x 29														
Control unit dimension (WxHxL) (mm)	200 x 62 x 240														
															

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.25 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, television cameras, digital cameras and video camera recorders. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers cameras that capture images and convert them into an electronic signal that is, among others, recorded in the camera as a still image or as a motion picture (i.e., digital cameras and video camera recorders). The cameras of this heading capture an image by focusing the image onto a light-sensitive device, such as a complementary metal oxide semiconductor (CMOS) or charge-coupled device (CCD). The light-sensitive device sends an electrical representation of the images to be further processed into an analogue or digital record of the images.</p>





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2	TCC (AR) NO.
23-913	

In view thereof, subject article is classified under AHTN 2022 subheading 8525.89.90, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of Certificate of Origin Form "AJ"; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of CO Form "JP"; and Regional Comprehensive Economic Partnership (RCEP) Agreement, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

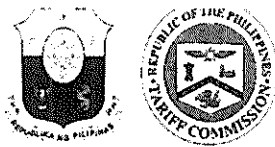
This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

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.*



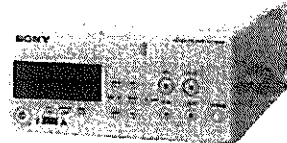
REPUBLIC OF THE PHILIPPINES

## 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	AHTN 8521.90.99 MFN - Zero AJCEPA - Zero PJEPA - Zero RCEP - Zero	2	TCC (AR) NO.
				23-914
			3	DATE ISSUED
				11 December 2023

4	DESCRIPTION OF GOOD												
<p align="center"><b>"SONY HVO-500MD HD MEDICAL VIDEO RECORDER, USB NAS"</b></p> <p>Based on the brochure and technical specifications submitted, subject article is a video recording device capable of simultaneous recording to internal and external media or network sharing. It records videos from compatible diagnostic and surgical imaging equipment, such as ultrasound, digital x-ray, endoscopic, and laparoscopic equipment, to its internal hard disk drive, to a universal serial bus (USB) drive, and to a network server. The recorded images and videos can be used for operation review, training, and education purposes. Subject article has the following specifications:</p> <table border="1"> <tr> <td>Recording Format; Video / Audio</td> <td>MPEG-4, AVC / AC-3, AAC-LC</td> </tr> <tr> <td>Recording File</td> <td>AVCHD, MP4</td> </tr> <tr> <td>Power requirements</td> <td>12 V to 24 V DC</td> </tr> <tr> <td>Input current (A)</td> <td>3.2 to 1.6</td> </tr> <tr> <td>Weight (kg)</td> <td>2.9</td> </tr> <tr> <td>Dimension (WxLxH) (mm)</td> <td>212 x 287.7 x 105.5</td> </tr> </table> 		Recording Format; Video / Audio	MPEG-4, AVC / AC-3, AAC-LC	Recording File	AVCHD, MP4	Power requirements	12 V to 24 V DC	Input current (A)	3.2 to 1.6	Weight (kg)	2.9	Dimension (WxLxH) (mm)	212 x 287.7 x 105.5
Recording Format; Video / Audio	MPEG-4, AVC / AC-3, AAC-LC												
Recording File	AVCHD, MP4												
Power requirements	12 V to 24 V DC												
Input current (A)	3.2 to 1.6												
Weight (kg)	2.9												
Dimension (WxLxH) (mm)	212 x 287.7 x 105.5												

5	REASONS FOR CLASSIFICATION
<p>Heading 85.21 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers video recording or reproducing apparatus, whether or not incorporating a video tuner. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers recording and combined recording and reproducing apparatus. Generally the images and sound are recorded on the same media. The heading also includes apparatus which record, generally on a magnetic disc, digital code representing video images and sound, by transferring the digital code from an automatic data processing machine (e.g., digital video recorders).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8521.90.99, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of Certificate of Origin Form "AJ"; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of CO Form "JP"; and Regional Comprehensive Economic Partnership (RCEP) Agreement, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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</p> <p align="right"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p align="right"><b>MARILOU P. MENDOZA</b> 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>	



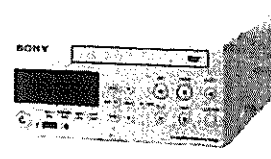
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TARIFF COMMISSION

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 8521.90.99		23-915
	MFN - Zero	3	DATE ISSUED
	AJCEPA - Zero		11 December 2023
	PJEPA - Zero		
	RCEP - Zero		

4	DESCRIPTION OF GOOD												
	<p align="center"><b>"SONY HVO-550MD HD MEDICAL VIDEO RECORDER, DVD/USB/NAS"</b></p> <p>Based on the brochure and technical specifications submitted, subject article is a video recording device capable of simultaneous recording to internal and external media or network sharing. It records videos from compatible diagnostic and surgical imaging equipment, such as ultrasound, digital X-ray, endoscopic, and laparoscopic equipment, to its internal hard disk drive, universal serial bus (USB) drive, network server, or burned directly to the recorder's internal digital video disc (DVD) drive. The recorded images and videos can be used for operation review, training, and education purposes. Subject article has the following specifications:</p> <table border="1"> <tr> <td>Recording Format; Video / Audio</td> <td>MPEG-4, AVC / AC-3, AAC-LC</td> </tr> <tr> <td>Recording File Format</td> <td>AVCHD, MP4</td> </tr> <tr> <td>Power requirements</td> <td>12 V to 24 V DC</td> </tr> <tr> <td>Input current (A)</td> <td>3.5 to 1.8</td> </tr> <tr> <td>Weight (kg)</td> <td>3.2</td> </tr> <tr> <td>Dimension (WxLxH) (mm)</td> <td>212 x 287.7 x 105.5</td> </tr> </table> 	Recording Format; Video / Audio	MPEG-4, AVC / AC-3, AAC-LC	Recording File Format	AVCHD, MP4	Power requirements	12 V to 24 V DC	Input current (A)	3.5 to 1.8	Weight (kg)	3.2	Dimension (WxLxH) (mm)	212 x 287.7 x 105.5
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5	REASONS FOR CLASSIFICATION
	<p>Heading 85.21 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers video recording or reproducing apparatus, whether or not incorporating a video tuner. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers recording and combined recording and reproducing apparatus. Generally the images and sound are recorded on the same media. The heading also includes apparatus which record, generally on a magnetic disc, digital code representing video images and sound, by transferring the digital code from an automatic data processing machine (e.g., digital video recorders).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8521.90.99, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of Certificate of Origin Form "AJ"; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of CO Form "JP"; and Regional Comprehensive Economic Partnership (RCEP) Agreement, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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 <i>MariLou P. Mendoza</i> <small>Digitally signed</small> <b>MARILOU P. MENDOZA</b> 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>

