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AOCG Memo No. 122-2024

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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 : 03 June 2024

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 29 May 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-334	"PRIMERS, CAP TYPE"	3603.30.00	MFN – 7% ad valorem
24-336	"THERMOSTAR® DRY STEAM CLEANER"	8516.79.90	MFN – 7% ad valorem
24-367	"LCD PANEL AND CABINET, MODEL: DEVANT 50UHD205"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-372	"LCD PANEL AND CABINET, MODEL: DEVANT 55UHW201"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-384	"MALTODEXTRIN DE 17-20 (25 kg)"	1702.90.99	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*

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



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AOCG Memo No. 122-2024 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-389	"FLAVOR 50602"	3302.10.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-427	"ALFA LAVAL LKH CENTRIFUGAL PUMP"	8413.70.91	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-428	"ALFA LAVAL i-CP100 CENTRIFUGAL PUMP"	8413.70.91	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-429	"ALFA LAVAL FM-OS CENTRIFUGAL PUMP"	8413.70.91	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – 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

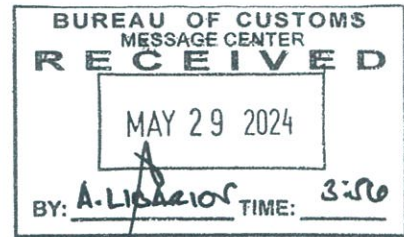
Ref. No. 24-055

09-48881

29 May 2024

COMMISSIONER BIENVENIDO Y. RUBIO

Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila



Dear **Commissioner Rubio**:

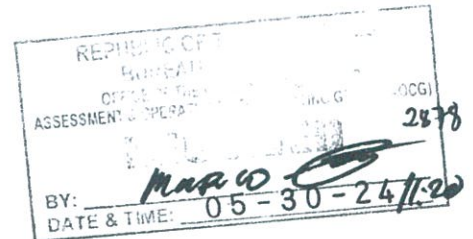
Pursuant to the issued provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-334, 24-336, 24-367, 24-372, 24-384, 24-389, 24-427, 24-428, and 24-429, issued by this Commission on 29 May 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

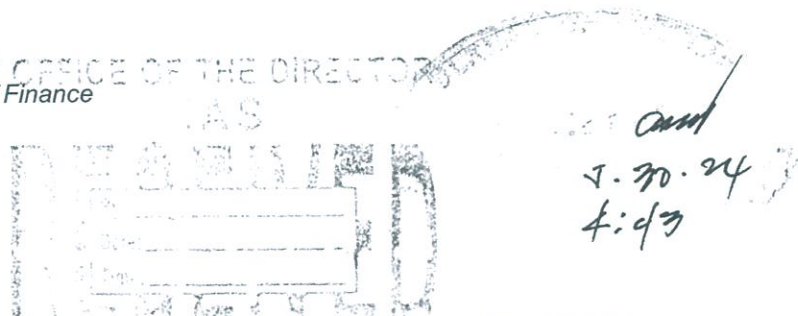
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3603.30.00 MFN - 7% ad valorem		24-334
		3	DATE ISSUED
			29 May 2024

4	DESCRIPTION OF GOOD
	“PRIMERS, CAP TYPE”
	<p>Based on the technical information and photograph of the product submitted, subject article is a small pistol primer for centerfire ammunition. It is in the form of small metal cups filled with high explosive compounds such as lead styphnate, tetrazene, and pentaerythritol tetranitrate (PETN). Packed in carton boxes containing 100 pieces of primers placed in a plastic tray and paper sleeve, subject article is to be fixed at the base of a cartridge case and is used to simultaneously ignite the propellant powder after it is struck by the pistol hammer or firing pin.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 36.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, percussion or detonating caps. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products, which are generally called blasting accessories, are required to ignite powders and explosives. The heading covers, among others, percussion caps. Percussion caps (percussion primers) consist of a small container, generally metallic, usually containing a mixture based on lead trinitroresorcinate (styphnate) with the addition of tetrazene and various oxidising and reducing agents; charges of this explosive mixture usually weigh between 10 and 200 mg. These caps are intended for fixing in the bases of cartridge cases and are used to ignite propellant powder. Percussion caps are made in small sizes for pistols and larger sizes for rifles and muskets.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3603.30.00, with a Most Favoured Nation (MFN) rate of duty of 7% 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 style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p>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.</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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8516.79.90 MFN - 7% ad valorem		24-336
		3	DATE ISSUED
			29 May 2024

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“THERMOSTAR® DRY STEAM CLEANER”</p> <p>Based on the operating and maintenance manual submitted, subject article is a household cleaning appliance that uses high temperature steam discharged at high speed to clean beds, upholstery, mattresses, carpets, sofas, and hard-to-reach areas in the house, among others. It is equipped with a stainless steel boiler, water pump, refill tank, and a self-decalcifying heating element that generates dry steam. It operates at an initial working temperature of 160°C and pressure of 6 to 8 bars. Having a multi-functional display and control panel that allows the user to adjust the desired steam flow at minimum, medium, or maximum settings, subject article is to be fitted with accessories for specific cleaning applications, such as steam nozzles, brushes, steam buffer, steam scraper, window cleaner, and extension pipe.</p> <div style="text-align: right;">  </div>
5	REASONS FOR CLASSIFICATION
	<p>Heading 85.16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8516.79.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;">Digitally signed <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>

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2	TCC (AR) NO.
24-367	

5 REASONS FOR CLASSIFICATION

Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero; 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

 Digitally signed

MARILOU P. MENDOZA
Chairperson

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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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8529.90.91 MFN - Zero ACFTA - Zero RCEP - Zero		24-372
		3	DATE ISSUED
			29 May 2024

4	DESCRIPTION OF GOOD																																	
	“LCD PANEL AND CABINET, MODEL: DEVANT 55UHW201”																																	
	<p>Based on the declaration of parts, exploded parts diagram, and support document manual submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a light-emitting diode (LED) television (TV) set. It consists of the following major parts:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Quantity</th> <th style="width: 25%;">Part Name</th> <th style="width: 60%;">Description</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1 pc</td> <td>Front Cover</td> <td>The case at the front of the TV</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Open Cell</td> <td>Key display component of TV</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Middle Frame</td> <td>Used to fix or hold the Open Cell in place</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Prism Film</td> <td>Backlight component; spreads the brightness evenly</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Diffuser Film</td> <td>Backlight component; spreads the light</td> </tr> <tr> <td style="text-align: center;">10 pcs</td> <td>Support Pin</td> <td>Used to fix or hold the Reflector Film in place</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Reflector Film</td> <td>Reflects the light from the LED bar</td> </tr> <tr> <td style="text-align: center;">2 pcs</td> <td>Lightbar Straight</td> <td>Light source of LED Panel</td> </tr> <tr> <td style="text-align: center;">2 pcs</td> <td>Angle Bead</td> <td>Protects the corners of the Open Cell</td> </tr> <tr> <td style="text-align: center;">1 pc</td> <td>Backcover</td> <td>Covers the back part of the panel or TV and used to fix or hold the Mainboard</td> </tr> </tbody> </table> <p>Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard, main board, power supply, control board, screws, wires, cable connectors, speakers, base stands, and other parts will be assembled locally to make a complete LED TV set.</p>	Quantity	Part Name	Description	1 pc	Front Cover	The case at the front of the TV	1 pc	Open Cell	Key display component of TV	1 pc	Middle Frame	Used to fix or hold the Open Cell in place	1 pc	Prism Film	Backlight component; spreads the brightness evenly	1 pc	Diffuser Film	Backlight component; spreads the light	10 pcs	Support Pin	Used to fix or hold the Reflector Film in place	1 pc	Reflector Film	Reflects the light from the LED bar	2 pcs	Lightbar Straight	Light source of LED Panel	2 pcs	Angle Bead	Protects the corners of the Open Cell	1 pc	Backcover	Covers the back part of the panel or TV and used to fix or hold the Mainboard
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2	TCC (AR) NO.
24-372	

5 REASONS FOR CLASSIFICATION

Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

In view thereof, subject article is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero; 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

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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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1702.90.99 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		24-384
		3	DATE ISSUED
			29 May 2024

4 DESCRIPTION OF GOOD

“MALTODEXTRIN DE 17-20 (25 kg)”

Based on the ingredient list, manufacturing process flowchart, and product specifications submitted, subject article is pure maltodextrin with a dextrose equivalent (DE) value between 17% to 20%. It is in the form of a white or light yellow free-flowing powder with a slightly sweet odour and taste. It is produced by enzymatic hydrolysis of starch, followed by evaporation and spray-drying. Packed in 25-kg bags, subject article is used as a bulking agent in the manufacture of powdered beverages and ambient dairy products.

5 REASONS FOR CLASSIFICATION

Heading 17.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers sugars, other than sugars of heading 17.01 or chemically pure sugars of heading 29.40, in solid form (including powders), whether or not containing added flavouring or colouring matter. The principal sugars of this heading are, among others, malto-dextrins (or dextri-maltoses), obtained by the same process as commercial glucose. They contain maltose and polysaccharides in variable proportions. However, they are less hydrolysed and therefore have a lower reducing sugar content than commercial glucose. The heading covers only such products with a reducing sugar content, expressed as dextrose on the dry substance, exceeding 10 % (but less than 20 %). Those with a reducing sugar content not exceeding 10 % fall in heading 35.05. Malto-dextrins are generally in the form of white powders, but they are also marketed in the form of a syrup. They are used chiefly in the manufacture of baby food and low-calory dietetic foods, as extenders for flavouring substances or food colouring agents, and in the pharmaceutical industry as carriers.

In view thereof, subject article is classified under AHTN 2022 subheading 1702.90.99, with a Most Favoured Nation (MFN) rate of duty of 3% 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

Digitally signed

MARILOU P. MENDOZA
Chairperson

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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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.10		24-389
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			29 May 2024

4	DESCRIPTION OF GOOD
	“FLAVOR 50602”
	<p>Based on the product composition, technical and safety data sheets, production process flowchart, certification on product use, and photographs of the product, packaging, and product label submitted, subject article is a flavouring preparation composed of propylene glycol, ethyl alcohol, natural flavouring complexes, glycerol, natural flavouring substances, and synthetic flavouring substances. It is in the form of a clear to slightly cloudy, pale yellow to yellow liquid with a strong characteristic odour. Packed in 25-kg (net weight) blue high-density polyethylene (HDPE) jerrycans, subject article is used as an ingredient in the manufacture of alcoholic beverages.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.10, with a Most Favoured Nation (MFN) rate of duty of 1% 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:</p>



2	TCC (AR) NO.
24-389	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
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)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8413.70.91		24-427
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		29 May 2024

4	DESCRIPTION OF GOOD
	“ALFA LAVAL LKH CENTRIFUGAL PUMP”
	<p>Based on the brochure, instruction manual, and technical specifications submitted, subject article is a direct coupled, electrically-driven centrifugal pump. The LKH-series pump is available in 13 sizes with inlet diameters ranging from 51 mm to 154 mm, and flow rate capacities of up to 500 m³/hour. Subject article is designed to pump out a variety of liquids present in the dairy, beverage, other food, and personal care industries.</p>
	
5	REASONS FOR CLASSIFICATION
	<p>Heading 84.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially. The casing is sometimes fitted with divergent vanes (diffuser vanes) to transform the kinetic energy of the fluid into high pressure.</p> <p>Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed, they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8413.70.91, with a Most Favoured Nation (MFN) rate of duty of 1% 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:</p>

2	TCC (AR) NO.
24-427	

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)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	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

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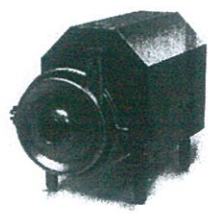


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8413.70.91		24-428
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			29 May 2024

4	DESCRIPTION OF GOOD
	“ALFA LAVAL i-CP100 CENTRIFUGAL PUMP”
	<p>Based on the brochure, instruction manual, and technical specifications submitted, subject article is a direct coupled, electrically-driven centrifugal pump. It is available in four sizes with inlet diameters ranging from 51 mm to 76.1 mm, and flow rate capacities not exceeding 90 m³/hour. Subject article is designed for pumping a variety of liquids present in the dairy, beverage, other food, and water industries.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially. The casing is sometimes fitted with divergent vanes (diffuser vanes) to transform the kinetic energy of the fluid into high pressure.</p> <p>Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed, they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8413.70.91, with a Most Favoured Nation (MFN) rate of duty of 1% 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:</p>



2	TCC (AR) NO.
24-428	

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)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	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

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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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8413.70.91		24-429
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			29 May 2024

4	DESCRIPTION OF GOOD
	“ALFA LAVAL FM-OS CENTRIFUGAL PUMP”
	<p>Based on the brochure, instruction manual, and technical specifications submitted, subject article is a direct coupled, electrically-driven centrifugal pump. It has an inlet diameter of 51 mm and a flow rate capacity of up to 30 m³/hour. Subject article is designed for pumping a variety of liquids present in the food, pharmaceutical, chemical, and other industries where acid-resistant steel is required.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially. The casing is sometimes fitted with divergent vanes (diffuser vanes) to transform the kinetic energy of the fluid into high pressure.</p> <p>Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed, they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8413.70.91, with a Most Favoured Nation (MFN) rate of duty of 1% 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:</p>



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RCCG Memo No. 122-2024 p. 18

2	TCC (AR) NO.
24-429	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
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ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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FOR THE COMMISSION

MariLou P. Mendoza
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