

MASTER COPY



AOCG Memo No. 129-2024

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

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

DATE : 25 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 21 June 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-366	"LCD PANEL AND CABINET, MODEL: DEVANT 50QUHV05"	8529.90.91	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-415	"ZINC SULPHATE HEPTAHYDRATE"	2833.29.40	MFN – 1% ad valorem

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

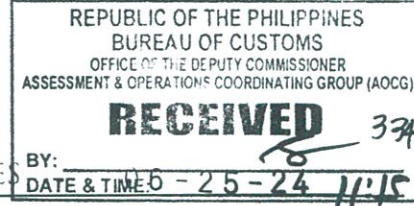


MASTER COPY

AOCG Memo No. 129-2024 p.2



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



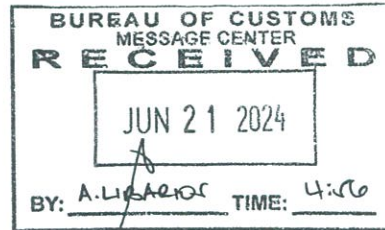
09-49377

Ref. No. 24-061

21 June 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 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 two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-366 and 24-415, issued by this Commission on 21 June 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

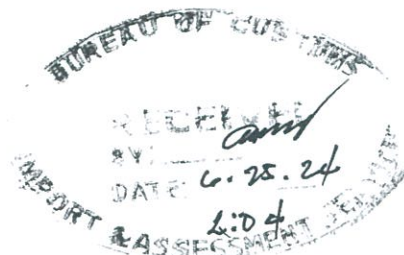
Very truly yours,

Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph



21 JUN 2024

MASTER COPY

AOCG Memo No. 129-2024 p.3



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		24-366
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		21 June 2024
	RCEP - Zero		

4	DESCRIPTION OF GOOD																																				
	<p style="text-align: center;">“LCD PANEL AND CABINET, MODEL: DEVANT 50QUHV05”</p> <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"><thead><tr><th>Quantity</th><th>Part Name</th><th>Description</th></tr></thead><tbody><tr><td>1 pc</td><td>Front Cover</td><td>The case at the front of the TV</td></tr><tr><td>1 pc</td><td>Bottom Frame</td><td>Right case on the back of the TV</td></tr><tr><td>1 pc</td><td>Open Cell</td><td>The panel used to display the image</td></tr><tr><td>1 pc</td><td>Micro Lens on Prism (MOP)</td><td>A membrane that improves the brightness of the front view</td></tr><tr><td>1 pc</td><td>Diffusion Film</td><td>A film that directs the direction for light scattering</td></tr><tr><td>1 pc</td><td>Reflection Film</td><td>A film to improve brightness and energy efficiency</td></tr><tr><td>1 pc</td><td>Light Bar</td><td>LEDs integrated into a single bar</td></tr><tr><td>1 pc</td><td>Metal Back Cover (MBC)</td><td>The metal plate that holds the other part of the TV in place</td></tr><tr><td>1 pc</td><td>Light Guiding Part</td><td>A window that accepts signals from the remote control</td></tr><tr><td>2 pcs</td><td>Loudspeaker L/R</td><td>The part that converts electrical signals into audio/sound</td></tr><tr><td>3 pcs</td><td>Rear Cover M/L/R</td><td>Middle / left / right cases at the back of the TV</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	Bottom Frame	Right case on the back of the TV	1 pc	Open Cell	The panel used to display the image	1 pc	Micro Lens on Prism (MOP)	A membrane that improves the brightness of the front view	1 pc	Diffusion Film	A film that directs the direction for light scattering	1 pc	Reflection Film	A film to improve brightness and energy efficiency	1 pc	Light Bar	LEDs integrated into a single bar	1 pc	Metal Back Cover (MBC)	The metal plate that holds the other part of the TV in place	1 pc	Light Guiding Part	A window that accepts signals from the remote control	2 pcs	Loudspeaker L/R	The part that converts electrical signals into audio/sound	3 pcs	Rear Cover M/L/R	Middle / left / right cases at the back of the TV
Quantity	Part Name	Description																																			
1 pc	Front Cover	The case at the front of the TV																																			
1 pc	Bottom Frame	Right case on the back of the TV																																			
1 pc	Open Cell	The panel used to display the image																																			
1 pc	Micro Lens on Prism (MOP)	A membrane that improves the brightness of the front view																																			
1 pc	Diffusion Film	A film that directs the direction for light scattering																																			
1 pc	Reflection Film	A film to improve brightness and energy efficiency																																			
1 pc	Light Bar	LEDs integrated into a single bar																																			
1 pc	Metal Back Cover (MBC)	The metal plate that holds the other part of the TV in place																																			
1 pc	Light Guiding Part	A window that accepts signals from the remote control																																			
2 pcs	Loudspeaker L/R	The part that converts electrical signals into audio/sound																																			
3 pcs	Rear Cover M/L/R	Middle / left / right cases at the back of the TV																																			



AOCG Memo No. 129-2024 p. 4

2	TCC (AR) NO.
24-366	

5	REASONS FOR CLASSIFICATION
<p>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.</p> <p>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.</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: center;">FOR THE COMMISSION</p> <p style="text-align: center;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: center;">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>	

MASTER COPY

AOCG Memo No. 129-2024 p.5



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 2833.29.40 MFN - 1% ad valorem		24-415
		3	DATE ISSUED
			21 June 2024

4	DESCRIPTION OF GOOD
----------	----------------------------

“ZINC SULPHATE HEPTAHYDRATE”

Based on the product data sheet, certificate of analysis, description of manufacturing process and flowchart, confirmation of composition, and packing list submitted, subject article is pure zinc sulphate heptahydrate ($ZnSO_4 \cdot 7H_2O$), in the form of a colorless granular crystalline powder. It is produced by leaching zinc oxide by sulphuric acid, followed by purification, filtration, and crystallization. Packed in 25-kg carton boxes with low-density polyethylene (LDPE) inner liner, subject article is used, among others, as a source of salt and mineral in the manufacture of ambient dairy products.

5	REASONS FOR CLASSIFICATION
----------	-----------------------------------

Note 1 (a) to Chapter 28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.

Heading 28.33 of the AHTN 2022 covers, among others, sulphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes zinc sulphate ($ZnSO_4 \cdot 7H_2O$). Obtained by the action of dilute sulphuric acid on zinc, zinc oxide, zinc carbonate or roasted blends. White vitreous masses or in needle-shaped crystals. Used for lessening the natural buoyancy of ores in flotation processes; as a mordant in dyeing; for zinc-plating by electrolysis; as an antiseptic; for preserving wood; in the manufacture of driers, of lithopone (heading 32.06), luminophores (zinc sulphate activated by copper) (heading 32.06) and of various other zinc compounds.

In view thereof, subject article is classified under AHTN 2022 subheading 2833.29.40, 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.

