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AOCG Memo No. 17-2025

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 : 21 January 2025

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 16 January 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-753	"BEBIG SHINVA MEDICAL LINEAR ACCELERATOR SYSTEM, MODEL: XHA600E"	9022.14.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-789	"NOBILIS MULTRIVA™ RT+IBm+ND+Gm+REOm+EDS"	3002.42.00	MFN – 3% ad valorem
24-901	"LOAD BREAK PANEL, MODEL: RM 36 LB"	8537.20.19	MFN – 5% ad valorem

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph

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BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 25-008

16 January 2025

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 three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-753, 24-789, and 24-901, issued by this Commission on 16 January 2025. 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

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 • 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





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9022.14.00 MFN - Zero ACFTA - Zero RCEP - Zero		24-753
		3	DATE ISSUED
			16 January 2025

4	DESCRIPTION OF GOOD
	“BEBIG SHINVA MEDICAL LINEAR ACCELERATOR SYSTEM, MODEL: XHA600E”
	<p>Based on the brochure and technical specifications submitted, subject article is a medical electron linear accelerator that is used for stereotactic radiosurgery and precision radiotherapy for lesions, tumors, and conditions anywhere in the body during radiation treatment of cancer patients. It consists of a console, main frame [main power supply, modulator, stand, gantry, treatment head, multi-leaf collimator (MLC), and electron portal imaging device (EPID)], and couch. Subject article offers a broad spectrum of licensed delivery techniques, from three-dimensional conformal radiotherapy (3DCRT) to intensity modulated radiotherapy (IMRT) and volumetric modulated arc therapy (VMAT).</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 90.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chair and the like. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, apparatus based on the use of X-rays. The fundamental element of this apparatus is the unit containing the X-ray generating tube or tubes. This unit, which is usually suspended or mounted on a pedestal or other support with a directing or elevating mechanism, is fed with appropriate voltages from special equipment consisting of an assembly of transformers, rectifiers, etc. In most other respects, the structural characteristics of X-ray apparatus vary according to the use for which they are designed, for example, radiotherapy apparatus. Both the penetrating power of X-rays and their destructive effect on certain living tissues are used in the treatment of many diseases, e.g., certain skin diseases and certain tumours. This treatment is known as “superficial” or “deep” according to the depth reached by the rays.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9022.14.00, 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: 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 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3002.42.00 MFN - 3% ad valorem		24-789
		3	DATE ISSUED
			16 January 2025

4	DESCRIPTION OF GOOD
	“NOBILIS MULTRIVA™ RT+IBm+ND+Gm+REOm+EDS”
	<p>Based on the brochure, product composition and description, production process flowchart, and product label artwork submitted, subject article is an inactive viral vaccine used for active and passive immunization of poultry. It is composed of active substances [e.g., inactivated Avian Metapneumovirus (AMPV), Infectious Bronchitis (IB) virus, Newcastle Disease (ND) virus, and Egg Drop Syndrome (EDS) virus, among others] and excipients (i.e., light liquid paraffin, polysorbate 80, sorbitan oleate, and PBS solution). It is indicated for the reduction of, among others, egg drop caused by AMPV, respiratory signs and egg drop caused by specific strains of IB virus, and mortality and clinical signs caused by ND virus. Packed in 300-mL (1,000 doses) and 600-mL (2,000 doses) bottles, subject article is to be administered with a single 0.3-mL dose in the breast or thigh region of poultry, from eight weeks of age onwards, but no later than three weeks prior to the beginning of the laying period.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most typical vaccines are prophylactic preparations of microbial origin containing either viruses or bacteria suspended in saline solutions, oil (lipovaccines) or other media. These preparations have usually been treated to reduce their toxicity without destroying their immunizing properties. Other vaccines include recombinant vaccines, peptide vaccines and carbohydrate vaccines. These vaccines generally contain an antigen, a recognised part of an antigen or a gene coding for a recognised part of an antigen (peptides, recombinants or conjugates of protein and others). The “recognised part of an antigen” is the part of an antigen which triggers the immunological response in the organism. Many of these vaccines target a specific virus or bacterium. These vaccines are used for prophylactic or therapeutic purposes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3002.42.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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><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>

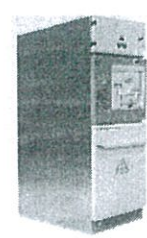


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8537.20.19 MFN - 5% ad valorem		24-901
		3	DATE ISSUED
			16 January 2025

4	DESCRIPTION OF GOOD
	“LOAD BREAK PANEL, MODEL: RM 36 LB”
	<p>Based on the brochure, technical specifications, and manual of operation submitted, subject article is a 36 kV modular switchgear that uses gas-insulated technology. The unit is primarily composed of a hermetically-sealed stainless steel body [filled with sulphur hexafluoride (SF₆) and houses the load device], electrical circuit diagram, and bushing connectors. It is operated by manually rotating the load break switch shaft that energizes or de-energizes two separate electrical circuits. Capable of switching load current up to 630 amperes (A), subject article is used in branch or ring network feeders for switching under load current and earthing the circuit.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 85.37 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these consist of an assembly of apparatus of the kind referred to in the two preceding headings (e.g., switches and fuses) on a board, panel, console, etc., or mounted in a cabinet, desk, etc. They usually also incorporate meters, and sometimes also subsidiary apparatus such as transformers, valves, voltage regulators, rheostats or luminous circuit diagrams. The goods of this heading vary from small switchboards with only a few switches, fuses, etc. (e.g., for lighting installations) to complex control panels for machine-tools, rolling mills, power stations, radio stations, etc., including assemblies of several of the articles cited in the text of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8537.20.19, with a Most Favoured Nation (MFN) rate of duty of 5% 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;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></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>

