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AOCG Memo No. 21-2025

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 :** 27 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 22 January 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-1004	"FAN COIL UNIT, MODEL: MIDEA – MSCE-22CRFN8-ID"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem (01 January to 31 March 2025); 6% ad valorem (01 April 2025 to 31 March 2027)
24-1005	"FAN COIL UNIT, MODEL: MIDEA – MSCE-19CRFN8-ID"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem (01 January to 31 March 2025); 6% ad valorem (01 April 2025 to 31 March 2027)

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



Gate 3, South Harbor, Port Area, Manila 1018

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AOCG Memo No. 21-2025 P.2

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

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-1006	"FAN COIL UNIT, MODEL: MIDEA – MSCE-25CRFN8-ID"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem (01 January to 31 March 2025); 6% ad valorem (01 April 2025 to 31 March 2027)

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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ACCG Memo No. 21-2025 9-3

BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 25-010

22 January 2025

**COMMISSIONER BIENVENIDO Y. RUBIO**Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, ManilaDear **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 3 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-1004, 24-1005, and 24-1006, issued by this Commission on 22 January 2025. 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**  
ChairpersonEncl: *As stated*cc: *The Secretary*  
*Department of Finance*  
*Manila*



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 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8415.90.19</b> <b>MFN - 10% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - 7% ad valorem (01 January to 31 March 2025);</b> <b>6% ad valorem (01 April 2025 to 31 March 2027)</b>		<b>24-1004</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>22 January 2025</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<b>“FAN COIL UNIT, MODEL: MIDEA - MSCE-22CRFN8-ID”</b>								
	<p>Based on the technical specifications and photographs of the product submitted, subject article is a wall-mounted indoor evaporator unit of a split-system air conditioning machine. It mainly houses the fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td><b>Cooling Capacity</b></td> <td>2.5 hp (6.45 kW)</td> </tr> <tr> <td><b>Power Supply</b></td> <td>220 - 240 V, 1 Ph, 50/60 Hz</td> </tr> <tr> <td><b>Dimension (WxDxH) (mm)</b></td> <td>1,055 x 231 x 330</td> </tr> <tr> <td><b>Net Weight (kg)</b></td> <td>12.1</td> </tr> </table>	<b>Cooling Capacity</b>	2.5 hp (6.45 kW)	<b>Power Supply</b>	220 - 240 V, 1 Ph, 50/60 Hz	<b>Dimension (WxDxH) (mm)</b>	1,055 x 231 x 330	<b>Net Weight (kg)</b>	12.1
<b>Cooling Capacity</b>	2.5 hp (6.45 kW)								
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<b>Net Weight (kg)</b>	12.1								

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, 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 7% ad valorem from 01 January to 31 March 2025 and 6% ad valorem by 01 April 2025 to 31 March 2027, 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> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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>



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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 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
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