




AOCG Memo No. 84-2025

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 : 29 April 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 24 April 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0189	"GANTRY CAR WASH CW3 KLEAN! STAR"	8479.89.69	MFN – 1% ad valorem
25-0194	"ROTORK® ELECTRIC ACTUATOR, Model Nos.: IQD 10, IQD 12, IQD 18, IQD 20, IQD 25, IQDL 10, IQDL 12, IQDL 18, IQDL 20, and IQDL 25"	8501.31.70	MFN – Zero ACFTA – Zero* RCEP – Zero*
25-0215	"7629413 FAN MOTOR MAGNETEK 208-230V"	8501.40.11	MFN - Zero
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



AOCG Memo No. 84-2025 p. 2



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 25-048

24 April 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. 25-0189, 25-0194, and 25-0215, issued by this Commission on 24 April 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**  
Chairperson

Encl: *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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8479.89.69 MFN - 1% ad valorem		25-0189
		3	DATE ISSUED
			24 April 2025

4	DESCRIPTION OF GOOD												
	<p style="text-align: center;"><b>“GANTRY CAR WASH CW3 KLEAN! STAR”</b></p> <p>Based on the brochure, technical specifications, operating instructions, and photograph of the product submitted, subject article is an automated vehicle cleaning system. It mainly consists of a washing bay [equipped with, among others, nozzles and spray arches, brushes, wheel washing unit, and dryer], control cabinet, dosing pumps, and sensors. Capable of washing and drying various vehicle sizes and track widths, subject article has the following specifications:</p> <table><tr><td>Washing Height (mm)</td><td>2100 - 2900</td></tr><tr><td>Drive-through Width (mm)</td><td>2450 / 2600</td></tr><tr><td>Fresh Water Connection, Volume (l/min)</td><td>80</td></tr><tr><td>Fresh Water Connection, Pressure (bar)</td><td>4</td></tr><tr><td>Voltage (V)</td><td>400</td></tr><tr><td>Frequency (Hz)</td><td>50</td></tr></table>	Washing Height (mm)	2100 - 2900	Drive-through Width (mm)	2450 / 2600	Fresh Water Connection, Volume (l/min)	80	Fresh Water Connection, Pressure (bar)	4	Voltage (V)	400	Frequency (Hz)	50
Washing Height (mm)	2100 - 2900												
Drive-through Width (mm)	2450 / 2600												
Fresh Water Connection, Volume (l/min)	80												
Fresh Water Connection, Pressure (bar)	4												
Voltage (V)	400												
Frequency (Hz)	50												

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.79 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading is restricted to machinery having individual functions, which: (a) Is not excluded from this Chapter by the operation of any Section or Chapter Note; and (b) Is not covered more specifically by a heading in any other Chapter of the Nomenclature; and (c) Cannot be classified in any other particular heading of this Chapter since : (i) No other heading covers it by reference to its method of functioning, description or type; and (ii) No other heading covers it by reference to its use or to the industry in which it is employed; or (iii) It could fall equally well into two (or more) other such headings (general purpose machines).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8479.89.69, 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Digitally signed</i> </p> <p style="text-align: right;"><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>







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 8501.31.70 MFN - Zero ACFTA - Zero RCEP - Zero		25-0194
		3	DATE ISSUED
			24 April 2025

4

DESCRIPTION OF GOOD

**“ROTORK® ELECTRIC ACTUATOR, Model Nos.: IQD 10, IQD 12, IQD 18, IQD 20, IQD 25, IQDL 10, IQDL 12, IQDL 18, IQDL 20, and IQDL 25”**

Based on the brochures and technical specifications submitted, subject articles are electric valve actuators designed for local and remote electrical operation of valves. These comprise of a direct current (DC) motor, reduction gearing, reversing starter with local controls and indication, and turns and torque limitation with electronic logic controls and monitoring housed in a watertight enclosure. Using an electric motor to control the movement of a valve by converting electrical energy into mechanical energy, subject articles have the following specifications:

Model	Voltage (V <sub>DC</sub> )	Speed (rpm)	Rated Torque (N.m)	Power Output (kW)
IQD 10 / IQDL 10	24 ~ 110	18 ~ 48	27 ~ 34	0.08 or 0.21
IQD 12 / IQDL 12	48 or 110	18 ~ 48	54 ~ 68	0.2
IQD 18 / IQDL 18		24	108	0.51
IQD 20 / IQDL 20	110	18 ~ 48	108 ~ 163	0.34
IQD 25 / IQDL 25		18 ~ 48	203 ~ 305	0.61

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.01 of the AHTN 2022 covers electric motors and generators (excluding generating sets). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that electric motors are machines for transforming electrical energy into mechanical power. This group also includes valve actuators, electrical, consisting of an electric motor with reducing gear and drive shaft and, in some cases, with various devices (electric starter, transformer, hand-wheel, etc.) to operate the valve plug.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 8501.31.70, 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>FOR THE COMMISSION</p> <p><i>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p><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>







BAGONG PILIPINAS

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 8501.40.11 MFN - Zero		25-0215							
		3	DATE ISSUED						
		24 April 2025							
4	DESCRIPTION OF GOOD								
"7629413 FAN MOTOR MAGNETEK 208-230V"									
Based on the product brochures submitted, subject article is a single-phase, alternating current (AC) fan motor equipped with a capacitor. Designed to cool off the condenser coils and ensure that internal conditions are low enough to support ice production, subject article is a spare part for an ice machine and has the following specifications:									
<table><tr><td>Voltage Rating (V)</td><td>230</td></tr><tr><td>Output Rating (W)</td><td>149</td></tr><tr><td>Dimension (LxWxH) (cm)</td><td>21.21 x 21.08 x 16.51</td></tr></table>				Voltage Rating (V)	230	Output Rating (W)	149	Dimension (LxWxH) (cm)	21.21 x 21.08 x 16.51
Voltage Rating (V)	230								
Output Rating (W)	149								
Dimension (LxWxH) (cm)	21.21 x 21.08 x 16.51								
5	REASONS FOR CLASSIFICATION								
Heading 85.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electric motors and generators (excluding generating sets). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that electric motors are machines for transforming electrical energy into mechanical power. This group includes rotary motors and linear motors. Rotary motors produce mechanical power in the form of a rotary motion. They are of many types and sizes according to whether they operate on DC or AC, and according to the use or purpose for which they are designed. The motor housing may be adapted to the circumstances in which the motor will operate (e.g., dust proof, drip proof or flame proof motors; non-rigid mountings for belt driven motors, or for motors which will be subject to much vibration).									
In view thereof, subject article is classified under AHTN 2022 subheading 8501.40.11, with a Most Favoured Nation (MFN) rate of duty of zero.									
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									
<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>									

