





# 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

SUBJECT

TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS

(TCC/AR)

DATE

10 June 2025

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 of Goods), the Tariff Commission furnished copy of the Advance Ruling on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 05 June 2025 and the same having been reviewed and summarized as follows:

TCC.	DESCRIPTION OF ARTICLES	2022 AHTN	2025 RATES OF
NO.		CODE	DUTY
25-0091	"HONEYWELL BACK BOX SERIES (SBB-C4, SBB- C4R, SBB-D4 and SBB- D4R)"	9403.99.90	MFN – 10% ad valorem

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS





A GCG Memo No. 114-2025 p. 2



#### REPUBLIC OF THE PHILIPPINES

## Tariff Commission

Ref. No. 25-072

05 June 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 copy of one additional Advance Ruling on Tariff Classification, with TCC (AR) No. 25-0091, issued by this Commission on 05 June 2025. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Lank P &

MARILOU P. MENDOZA

Chairperson

Encl:

As stated

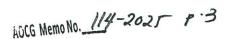
cc:

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

AHTN 9403.99.90 MFN - 10% ad valorem

2	TCC (AR) NO.	
	25-0091	
3	DATE ISSUED	
	05 June 2025	

#### 4 DESCRIPTION OF GOOD

# "HONEYWELL BACK BOX SERIES (SBB-C4, SBB-C4R, SBB-D4 and SBB-D4R)"

Based on the brochure and technical specifications submitted, subject articles are backboxes of amplifier cabinets in fire alarm systems. These are constructed from 16-gauge steel with integral trough offset and are designed to house various fire alarm system components such as amplifiers, control modules, and power supplies. Available in red and black colours, subject articles can accommodate three or four amplifiers. These have overall dimensions (W x H x D) of 24 inches x 37.125 inches or 45.75 inches x 5.218 inches, and weigh 32.6 pounds or 40 pounds.

#### 5 REASONS FOR CLASSIFICATION

Heading 94.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other furniture and parts thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers furniture and parts thereof, not covered by the previous headings. It includes furniture for general use (e.g., cupboards, show-cases, tables, telephone stands, writing-desks, escritoires, book-cases, and other shelved furniture (including single shelves presented with supports for fixing them to the wall), etc.), and also furniture for special uses.

In view thereof, subject articles are classified under AHTN 2022 subheading 9403.99.90, with a Most Favoured Nation (MFN) rate of duty of 10% 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

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.

