



MASTER COPY

AOCG Memo No. 114-2025

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

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. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF 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



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

A CCG Memo No. 114-2025 p. 2

BAGONG PILIPINAS

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,

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 9403.99.90 MFN - 10% ad valorem		25-0091
		3	DATE ISSUED
			05 June 2025

4	DESCRIPTION OF GOOD
	<p>“HONEYWELL BACK BOX SERIES (SBB-C4, SBB-C4R, SBB-D4 and SBB-D4R)”</p> <p>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.</p>

5	REASONS FOR CLASSIFICATION
	<p>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, escritoirs, 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.</p> <p>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.</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>