



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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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 : 07 November 2023

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 25 October 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-761	"DRAGER VAPOR® 3000"	9018.90.31	MFN - Zero
23-771	"ALLTECH® MYCOSORB® A+"	2309.90.20	MFN - Zero
23-772	"TVS IQUBE S ELECTRIC SCOOTER"	8711.60.93	MFN – 30% ad valorem AIFTA – 5% ad valorem*
23-812	"FAN COIL UNIT, MODEL: CARRIER – 42CXV030308"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*

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

For information, guidance and strict compliance.

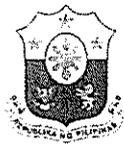
CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

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REPUBLIC OF THE PHILIPPINES
 BUREAU OF CUSTOMS 7188
 OFFICE OF THE DEPUTY COMMISSIONER
 ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)
RECEIVED
 BY: _____
 DATE & TIME: 10-26-23 3:28

AOCG Memo No. 286-2023 p.2

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-44260

TCOC Ref. No. 23-087

25 October 2023

COMMISSIONER BIENVENIDO Y. RUBIO

Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED
OCT 26 2023
BY: G. VINCENY TIME: 11:04

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 four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-761, 23-771, 23-772, and 23-812, issued by this Commission on 25 October 2023. 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

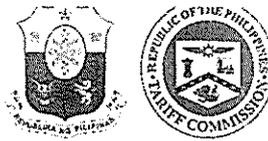
cc: The Secretary
Department of Finance
Manila

Copy
10.31.23
8:00

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



26 OCT 2023



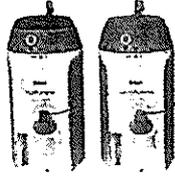
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9018.90.31 MFN - Zero		23-761
		3	DATE ISSUED
			25 October 2023

4	DESCRIPTION OF GOOD
	“DRÄGER VAPOR® 3000”
	<p>Based on the brochure and technical specifications submitted, subject article is a standard medical vaporizer used in conjunction with a compatible anesthesia machine. It is designed to vaporize sevoflurane and isoflurane anesthetic agents at operating temperatures of 10°C to 40°C. Subject article features integrated illumination for the control dial and filling level indicators, making it ideal for use under dimmed-light conditions during surgeries and other medical procedures.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 90.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc. This group includes, among others, anaesthetic apparatus and instruments (face masks, face-piece harness, intratracheal tubes, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9018.90.31, with a Most Favoured Nation (MFN) rate of duty of zero.</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

Fursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		23-771
		3	DATE ISSUED
			25 October 2023

4 DESCRIPTION OF GOOD

"ALLTECH® MYCOSORB® A+"

Based on the product specifications, safety data sheet, Certificate of Product Registration from the Bureau of Animal Industry (BAI), certificate of formulation, method of manufacture, product label, and photograph of the product submitted, subject article is a natural toxin adsorbent used in animal feeds. It is in the form of a light tan, free-flowing powder composed of hydrolyzed yeast, hydrated sodium calcium aluminosilicate, and algae meal. Packed in 1-kg, 5-kg, 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is added to swine, poultry, and cattle feeds at a rate of 0.5 to 2 kg per ton of feeds, for the adsorption of toxins and as a source of crude protein (minimum 18%).

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making complete or supplementary feeds. This heading includes preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as "premixes", are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are of three types, among others, those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, 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

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 8711.60.93 MFN - 30% ad valorem AFTA - 5% ad valorem		23-772	
		3	DATE ISSUED
		25 October 2023	

4 DESCRIPTION OF GOOD

"TVS IQUBE S ELECTRIC SCOOTER"

Based on the technical specifications, brochure, and photograph of the product submitted, subject article is a completely built-up (CBU) plug-in electric motorcycle. It uses a traction-type motor as the sole means of propulsion. Subject article has the following specifications:

Battery	Lithium-ion
Maximum Speed (km/h)	78
Rated / Maximum Motor Power (kW)	3 / 4.4
Rated / Maximum Torque (N-m)	33 / 140
Overall Dimension (LxWxH) (mm)	1,805 x 645 x 1,140
Gross Vehicle Weight (kg)	177
Seating Capacity	2 persons



5 REASONS FOR CLASSIFICATION

Heading 87.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a group of two-wheeled motorised vehicles which are essentially designed for carrying persons. Motorcycles of this heading, which are propelled by one or more electric motors, are known as "Electric Motorcycles". These motorcycles incorporate an electric accumulator pack supplying power to the electric motors. The electric accumulators of these "plug-in" type motorcycles can be recharged by plugging them into an electrical power grid outlet or charging station.

In view thereof, subject article is classified under AHTN 2022 subheading 8711.60.93, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-India Free Trade Area (AFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "A1".

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

MariLou P. Mendoza
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.





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AOCG Memo No. 246-2023 p.6

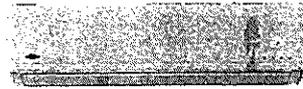
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10083 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		23-812	
		3	DATE ISSUED
		25 October 2023	

4	DESCRIPTION OF GOOD										
<p>"FAN COIL UNIT, MODEL: CARRIER - 42CXV030308"</p> <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 centrifugal-type evaporator 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="width: 100%;"> <tr> <td>Cooling Capacity</td> <td>3.0 hp (2.2 kW)</td> </tr> <tr> <td>Power Supply</td> <td>230 V, 1 ph, 60 Hz</td> </tr> <tr> <td>Air flow (Hi/Mid/Low) (m³/h)</td> <td>1,350 / 1,200 / 850</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>1,259 x 283 x 362</td> </tr> <tr> <td>Net Weight (kg)</td> <td>19</td> </tr> </table> 		Cooling Capacity	3.0 hp (2.2 kW)	Power Supply	230 V, 1 ph, 60 Hz	Air flow (Hi/Mid/Low) (m³/h)	1,350 / 1,200 / 850	Dimension (WxDxH) (mm)	1,259 x 283 x 362	Net Weight (kg)	19
Cooling Capacity	3.0 hp (2.2 kW)										
Power Supply	230 V, 1 ph, 60 Hz										
Air flow (Hi/Mid/Low) (m³/h)	1,350 / 1,200 / 850										
Dimension (WxDxH) (mm)	1,259 x 283 x 362										
Net Weight (kg)	19										

5	REASONS FOR CLASSIFICATION
<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 separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, ships, motor vehicles, etc., and also in certain industrial installations requiring special atmospheric conditions (e.g., in the textile, paper, tobacco or food industries). 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, 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 <i>Digitally signed</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>	

