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AOCG Memo No. 598-2021



**BUREAU OF CUSTOMS**  
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

**MEMORANDUM**

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL

**FROM :** ATTY. EDWARD JAMES A. DY BUCO  
Deputy Commissioner, AOCG *df.*

**SUBJECT :** TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS  
(TCC/AR)

**DATE :** 12 November 2021

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 10 November 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-227	"BYD QIN PLUS DM-I"	8703.60.62	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem
21-258	"NESTLE CARNATION CONDENSADA SWEETENED CONDENSED CREAMER"	1901.90.31	MFN – 7% Ad Valorem ATIGA – Zero*

**\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).**

**For your information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**

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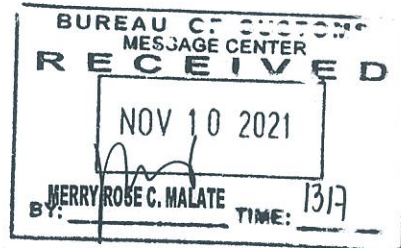


REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 21-089

10 November 2021

**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila



Dear Commissioner Guerrero:

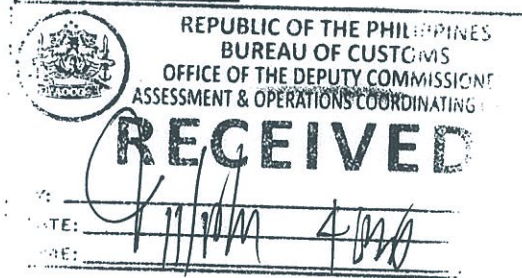
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-227 and 21-258, issued by this Commission on 10 November 2021. 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,

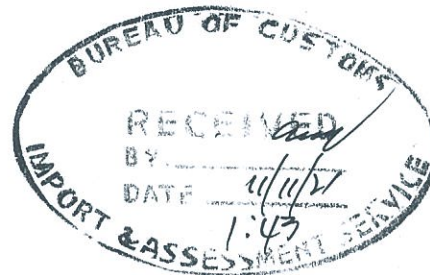
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>  AHTN 8703.60.62 MFN - 30% ad valorem ACFTA - 5% ad valorem	2	<b>TCC (AR) NO.</b> 21-227
		3	<b>DATE ISSUED</b> 10 November 2021

4 **DESCRIPTION OF GOOD**

**"BYD QIN PLUS DM-I"**

Based on the technical specifications submitted, subject article is a completely built-up (CBU) sedan-type, plug-in hybrid electric vehicle (PHEV). Equipped with both gasoline engine and electric motor for propulsion, subject article has the following specifications:

<b>Engine (displacement (cc); fuel)</b>	1,498; gasoline
<b>Electric Motor (kW)</b>	132 AC permanent magnet synchronous
<b>Battery Type</b>	BYD Blade Lithium Iron Phosphate (LFP)
<b>Dimensions (LxWxH; mm)</b>	4,765 x 1,837 x 1,495
<b>Gross Vehicle Weight (kg)</b>	1,875
<b>Seating Capacity</b>	5 persons



5 **REASONS FOR CLASSIFICATION**

Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.). Plug-in Hybrid Electric Vehicles (PHEVs) are those which can recharge their electric accumulators by plugging them into an electrical power grid outlet or charging station.

In view thereof, subject article is classified under AHTN 2017 subheading 8703.60.62 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E".

This ruling shall be valid for five (5) 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 view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.



CERTIFICATION NUMBER:




REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>  AHTN 1901.90.31 MFN - 7% ad valorem ATIGA - Zero	<b>2   TCC (AR) NO.</b> 21-258
	<b>3   DATE ISSUED</b> 10 November 2021

<b>4   DESCRIPTION OF GOOD</b>  "NESTLE® CARNATION® CONDENSADA SWEETENED CONDENSED CREAMER"  Based on the certificate of ingredients, product label, and production process flowchart submitted, subject article is a sweetened condensed creamer consisting of sugar, water, vegetable oil, whey powder, fresh milk, skimmed milk powder, thickener, and lactose, among others. Packed in 388-g tin cans, subject article is ideal for use in making desserts and other food preparations.	
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<b>5   REASONS FOR CLASSIFICATION</b>
<p>Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, milk preparations obtained by replacing one or more constituents of milk (e.g., butyric fats) by another substance (e.g., oleic fats).</p> <p>The Supplementary Explanatory Notes (SEN) to AHTN 2017 subheading 1901.90.31 state that filled milk is a product originating from raw milk, in any form, whether or not condensed, evaporated, concentrated, powdered, dried or desiccated which has been blended or compounded with any fat or oil other than milk fat.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1901.90.31, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".</p> <p>This ruling shall be valid for five (5) 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: center;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>

