



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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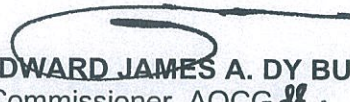


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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

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

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

DATE : 02 August 2022

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 27 July 2022 and the same having been reviewed and summarized as follows:

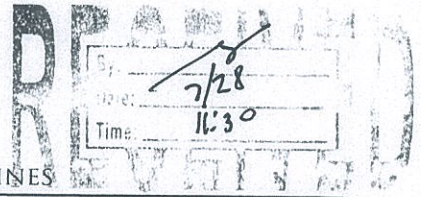
TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-089	"SÄLLSKAPLIG BOWL W LID 10 CLEAR GLASS/PATTERNED AP"	7013.49.00	MFN – 15% Ad Valorem ACFTA – Zero*
22-108	"KYOKUTO SINGLE CAR CARRIER, MODEL: JN02-47"	8428.90.90	MFN – Zero* AJCEPA – Zero* PJEPA – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 250-2022 p. 2



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

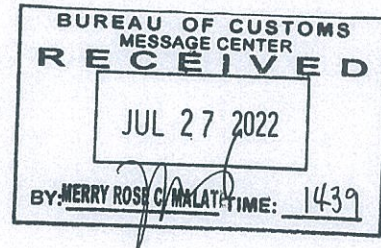
TCOC Ref. No. 22-049

27 July 2022

MR. YOGI FILEMON I. RUIZ
Acting Commissioner
Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila



BOC-09-32400



Dear **Acting Commissioner Ruiz**:

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. 22-089 and 22-108 issued by this Commission on 27 July 2022. 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

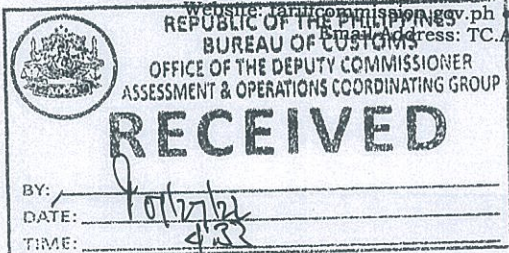
MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



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website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email address: TC.Assist@mail.tariffcommission.gov.ph






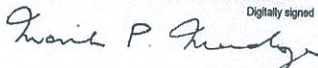
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 7013.49.00 MFN - 15% ad valorem ACFTA - Zero	2 TCC (AR) NO. 22-089
	3 DATE ISSUED 27 July 2022

4 DESCRIPTION OF GOOD "SÄLLSKAPLIG BOWL W LID 10 CLEAR GLASS/PATTERNED AP" Based on the product brochure, technical specifications, and material test report submitted, subject article is an elevated and patterned clear bowl with a conic lid. It is made from cadmium- and lead-free soda-lime annealed glass with a linear thermal coefficient of expansion of 8.8×10^{-6} per Kelvin at 20°C to 300°C. Having a height of 15 cm and diameter (body) of 10 cm, subject article is a space-efficient serving dish for small tables.	
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5 REASONS FOR CLASSIFICATION
<p>Heading 70.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers glassware of a kind used for table, kitchen, toilet, office, indoor decoration, or similar purposes (other than that of heading 70.10 or 70.18). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following types of articles, most of which are obtained by pressing or blowing in moulds, among others, table or kitchen glassware, e.g., dishes (for serving, cooking, etc.). These articles may be e.g., of ordinary glass, lead crystal, glass having a low coefficient of expansion (e.g., borosilicate glass) or of glass ceramics (the latter two in particular, for kitchen glassware).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7013.49.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".</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 <small>Digitally signed</small>  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>





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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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8428.90.90 MFN - Zero AJCEPA - Zero PJEPA - Zero		22-108
		3	DATE ISSUED
			27 July 2022

4	<p style="text-align: center;">DESCRIPTION OF GOOD</p> <p style="text-align: center;">“KYOKUTO SINGLE CAR CARRIER, MODEL: JN02-47”</p> <p>Based on the brochure and manual submitted, subject article is a hydraulically powered lifting and handling (loading and unloading) machine that is to be permanently installed on the chassis of a two-ton payload capacity lorry (truck). It consists of, among others, tailgate, tilt frame, deck, slide unit, drive chain, control box, winch, and hydraulics. To be used in transporting lightweight to medium-weight motor vehicles (cars, wagons, SUVs, vans, etc.), subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Dimension (LxW) (mm)</td> <td>5,700 x 2,070</td> </tr> <tr> <td>Inclination angle while unloading (max)</td> <td>12°</td> </tr> <tr> <td>Control Type</td> <td>Manual operation or via remote control</td> </tr> <tr> <td>Drive chain engine low speed (voltage value) [max]</td> <td>1000 rpm (1.37 V)</td> </tr> <tr> <td>Drive chain engine high speed (voltage value) [max]</td> <td>1200 rpm (1.49 V)</td> </tr> </table>	Dimension (LxW) (mm)	5,700 x 2,070	Inclination angle while unloading (max)	12°	Control Type	Manual operation or via remote control	Drive chain engine low speed (voltage value) [max]	1000 rpm (1.37 V)	Drive chain engine high speed (voltage value) [max]	1200 rpm (1.49 V)
Dimension (LxW) (mm)	5,700 x 2,070										
Inclination angle while unloading (max)	12°										
Control Type	Manual operation or via remote control										
Drive chain engine low speed (voltage value) [max]	1000 rpm (1.37 V)										
Drive chain engine high speed (voltage value) [max]	1200 rpm (1.49 V)										



5	<p style="text-align: center;">REASONS FOR CLASSIFICATION</p> <p>Heading 84.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of the lifting and handling machinery of headings 84.25 to 84.27, this heading covers a wide range of machinery for the mechanical handling of materials, goods, etc. (lifting, conveying, loading, unloading, etc.). They remain here even if specialised for a particular industry, for agriculture, metallurgy, etc. The provisions of Explanatory Note to heading 84.26 apply, <i>mutatis mutandis</i>, to the equipment of this heading insofar as they concern self-propelled and other “mobile” machines, multi-function machines and lifting, loading, handling, etc., machines intended for incorporation in other machines or for mounting on transport vehicles or vessels of Section XVII.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8428.90.90, with a Most Favoured Nation (MFN) rate of duty of zero; and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “AJ” and “JP”, respectively.</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 <small>Digitally signed</small> 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>
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