



BUREAU OF CUSTOMS

Professionalism Integrity Accountability

AOCG Memo No. 107-2020

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 CIRCULAR/ADVANCE RULING
(TCC/AR)

DATE : 10 July 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued 29 June 2020 and the same was submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-105	"3-AXLE AIR SUSPENSION 20 FEET TIPPING CONTAINER CHASSIS Model ; SU. T16.024"	8716.39.99	MFN – 3% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

South Harbor, Gate 3, Port Area, Manila 1099

Tel. Nos 527-4537, 527-1935

Website: www.customs.gov.ph Email: Boc.cares@customs.gov.ph

A Modernized and Credible Customs Administration That is Among the World's Best



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

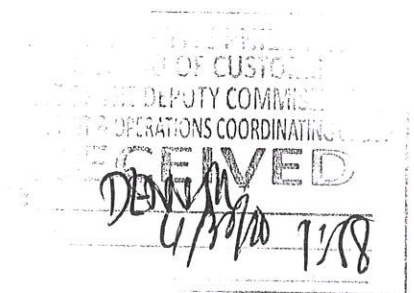
TCOC Ref. No. 20-057



29 June 2020



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 Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one (1) Advance Ruling on Tariff Classification, with TCC (AR) No. 20-105, issued by this Commission on 29 June 2020. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

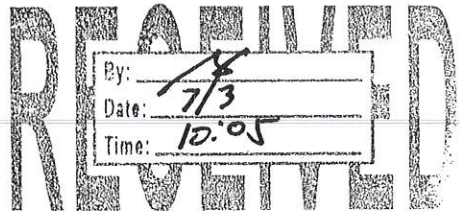
Very truly yours,

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila

OFFICE OF THE DIRECTOR
IAS





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

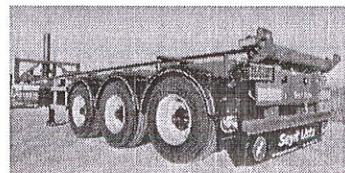
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8716.39.99 MFN – 3% ad valorem		20-105
		3	DATE ISSUED
			29 June 2020

4 DESCRIPTION OF GOOD

**“3-AXLE AIR SUSPENSION 20 FEET TIPPING CONTAINER CHASSIS,
Model: SU.T16.024”**

Based on the technical information and photograph of the actual product submitted, subject article is essentially a semi-trailer consisting of a steel chassis, three (3) axles (air suspension system with a pair of wheels per axle), a 2-inch king pin for fifth-wheel coupling to a road tractor, a parking brake, a 25-tonne capacity support leg in front, and accessories. It is also fitted with a 45-degree telescopic tipping system, powered by a 24 V hydraulic engine, for ease of unloading goods. Subject article has a maximum payload capacity of 27 tonnes and is to be coupled to a road tractor.

**5 REASONS FOR CLASSIFICATION**

Heading 87.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, trailers and semi-trailers. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes trailers and semi-trailers. The most important types of trailers and semi-trailers falling in this group are those designed for use with motor vehicles. Trailers usually have two or more sets of wheels, and a coupling system mounted on the swivelling front wheels which steer the vehicles. Semi-trailers are fitted with rear wheels only, the forward end resting on the platform of the towing vehicle to which it is coupled by a special coupling device. The trailers falling here include, among others, self-unloading trailers for carrying different products (forage, manure, etc.), with a moving floor for unloading purposes.

In view thereof, subject article is classified under AHTN 2017 subheading 8716.39.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

Handwritten signature of MariLou P. Mendoza

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.