

2019\_04-024



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA 1099

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**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 :** April 29, 2019

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued April 12-16, 2019, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2018 RATES OF DUTY
19-046	"PROLAC 70L"	2309.90.20	MFN – Zero
19-047	"LL1119F"	3901.40.00	MFN – 3% Ad Valorem
19-048	"LL2119B"	3901.40.00	MFN – 3% Ad Valorem



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
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19-049	"LL1119B"	3901.40.00	MFN - 3% Ad Valorem
19-050	"LL2119F"	3901.40.00	MFN - 3% Ad Valorem
19-056	"GLOBADRY"	3824.99.99	MFN - 3% Ad Valorem
19-095	"CAPSANTAL CX"	3204.17.90	MFN - 1% Ad Valorem
19-100	"HENG BING ROASTED SEAWEED"	2008.99.90	MFN – 10% Ad Valorem ACFTA - Zero
19-104	"BAIC WARRIOR SINGLE CAB"	8704.21.29	MFN – 30% Ad Valorem ACFTA - 5% Ad Valorem
<b><i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i></b>			

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

**CC: COMMISSIONER OF CUSTOMS**

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REPUBLIC OF THE PHILIPPINES  
 BUREAU OF CUSTOMS  
 OFFICE OF THE DEPUTY COMMISSIONER  
 ASSESSMENT OPERATIONS COORDINATING GROUP

**RECEIVED**

BY: Sunny A.  
 DATE: 26 APR 2019  
 TIME: 1:10 PM

REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

TCOC Ref. No. 19-056

16 April 2019

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

BUREAU OF CUSTOMS  
 MESSAGE CENTER  
**RECEIVED**  
 APR 24 2019  
 BY: [Signature] TIME: [Signature]



Dear **Commissioner Guerrero**:

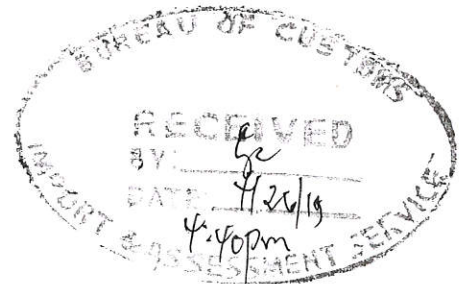
Pursuant to the provisions of Section 1603(f) of the *Customs Modernization and Tariff Act* (Republic Act No. 10863), Section 4.9 of Commission Order No. 2017-1 (*Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods*), this Commission is pleased to furnish your good Office with original copies of nine (9) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-046, 19-047, 19-048, 19-049, 19-050, 19-056, 19-095, 19-100, and 19-104, issued by this Commission from 12 – 16 April 2019.

Thank you.

Very truly yours,

[Signature]

**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	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			19-046
		3	DATE ISSUED
	AHTN 2309.90.20 MFN - Zero		APR 12 2019

4 DESCRIPTION OF GOOD

“PROLAC 70L”

Based on the certificate of feed product registration from the Bureau of Animal Industry (BAI), certificate of analysis, manufacturing process, and product technical description submitted, subject article is a white to cream-colored free-flowing powder consisting of soya protein concentrate, lactose, and whey powder. Packed in 25-kg multiply paper bags with polyethylene inner liner, subject article is used as a sweet whey powder replacer to be added to feeds for piglets, calves and poultry in different dosages at different phases, depending on the animal requirement.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, 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, 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 2017 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

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  
Chairperson



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
<p style="text-align: center;"><b>AHTN 3901.40.00</b> <b>MFN - 3% ad valorem</b></p>		<b>19-047</b>	
		<b>3</b>	<b>DATE ISSUED</b>
		<b>APR 12 2019</b>	

**4 DESCRIPTION OF GOOD**

**“LL1119F”**

Based on the product specifications, declaration of composition, material safety data sheet, and sample submitted, subject article is an ethylene-butene copolymer resin containing, by weight, 91.8% ethylene and 8.2% 1-butene, with slip and anti-block additives at a concentration of 1000 ppm and 5500 ppm, respectively. It is in the form of translucent white pellets having a melt flow index of 1.0 to 1.1 g/10 minutes at 190°C and a density of 918 to 919 kg/m<sup>3</sup>. Packed in 25-kg bags, it is used for general packaging, including as plastic films for agricultural applications.

**5 REASONS FOR CLASSIFICATION**

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, 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



*Mari Lou 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)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3901.40.00</b> <b>MFN - 3% ad valorem</b>		<b>19-048</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>APR 12 2019</b>

**4 DESCRIPTION OF GOOD**

**“LL2119B”**

Based on the product specifications, material safety data sheet, declaration of composition, and sample submitted, subject article is an ethylene-butene copolymer resin containing, by weight, 91.1% ethylene and 8.9% 1-butene, without slip and anti-block additives. It is in the form of translucent white pellets having a melt flow index of 2.0 to 2.1 g/10 minutes at 190°C and a density of 918 to 919 kg/m<sup>3</sup>. Packed in 25-kg bags, subject article is used for general packaging, including stretch films.

**5 REASONS FOR CLASSIFICATION**

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes, and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, 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



*Mari Lou 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)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3901.40.00</b> <b>MFN - 3% ad valorem</b>		<b>19-049</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>APR 12 2019</b>

**4 DESCRIPTION OF GOOD**

**“LL1119B”**

Based on the product specifications, declaration of composition, material safety data sheet, and sample submitted, subject article is an ethylene-butene copolymer resin containing, by weight, 91.8% ethylene and 8.2% 1-butene, without antiblock and slip additives. It is in the form of translucent white pellets having a melt flow index of 1.0 to 1.1 g/10 minutes at 190°C and a density of 918 to 919 kg/m<sup>3</sup>. Packed in 25-kg bags, subject article is used for general packaging, including as plastic films for agricultural applications.

**5 REASONS FOR CLASSIFICATION**

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, 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

*Mari Lou 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)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3901.40.00</b>		<b>19-050</b>
	<b>MFN - 3% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>APR 12 2019</b>

**4 DESCRIPTION OF GOOD**

**“LL2119F”**

Based on the product specifications, material safety data sheet, declaration of composition, and sample submitted, subject article is an ethylene-butene copolymer resin containing, by weight, 91.1% ethylene and 8.9% 1-butene, with slip and anti-block additives at a concentration of 1000 ppm and 5500 ppm, respectively. It is in the form of translucent white pellets having a melt flow index of 2.0 to 2.1 g/10 minutes at 190°C and a density of 918 to 919 kg/m<sup>3</sup>. Packed in 25-kg bags, subject article is used for general packaging, including stretch films.

**5 REASONS FOR CLASSIFICATION**

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes, and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, 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



*Mari Lou 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)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3824.99.99</b> <b>MFN - 3% ad valorem</b>		<b>19-056</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>APR 12 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“GLOBADRY”</b>
	<p>Based on the product description and certificate of composition submitted, subject article is a drying and disinfecting agent for animal litter, in the form of white creamy powder with a distinct eucalyptus scent. It consists of drying retentors, kaolinitic clay, eucalyptus essential oil, and calcium carbonate, among others. It keeps litter and nests dry and hygienic by absorbing excess moisture and ammonia and possesses a disinfecting property. Packed in 25-kg bags, subject article is administered to litter of poultry, swine, and cattle by lightly dusting their nests and pens.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</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>FOR THE COMMISSION</p> <p style="text-align: center;"><i>Li P. Z</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	 

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REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3204.17.90 MFN – 1% ad valorem		19-095
		<b>3</b>	<b>DATE ISSUED</b>
			APR 12 2019

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“CAPSANTAL CX”</b>
	Based on the certificate of feed product registration from the Bureau of Animal Industry (BAI), specifications, product brochure, safety data sheet, and sample submitted, subject article is a colouring preparation containing red pigment canthaxanthin encapsulated in gelatin and carbohydrates. It is in the form of dark-red to violet micro-pearled granules. Packed in 25-kg aluminum bags, subject article is added to poultry feeds for effective and consistent pigmentation of egg yolk and broiler skin.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 32.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, preparations as specified in Note 3 of Chapter 32 based on synthetic organic colouring matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading applies, <i>inter alia</i>, to other preparations based on synthetic organic colouring matter of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The various types of synthetic organic colouring matter classified here (whether as dyes or pigments) include, among others, carotenoids obtained by synthesis (e.g., <math>\beta</math>-carotene, 8'-apo-<math>\beta</math>-carotenal, 8'-apo-<math>\beta</math>-carotenic acid, ethyl 8'-apo-<math>\beta</math>-carotenate, methyl 8'-apo-<math>\beta</math>-carotenate and canthaxanthin).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3204.17.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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>FOR THE COMMISSION</p> <p></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 19-00050</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 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	<p style="text-align: center;">AHTN 2008.99.90 MFN - 10% ad valorem ACFTA - Zero</p>	2	TCC (AR) NO.
				19-100
			3	DATE ISSUED
			APR 16 2019	

4 DESCRIPTION OF GOOD

“HENG BING ROASTED SEAWEED”

Based on the product specifications, ingredients list, production process flowchart, and sample submitted, subject article is a roasted seaweed used in food preparations such as sushi wrapping, Japanese siomai wrapping, and ramen topping. It is in the form of green sheets produced by roasting dried seaweeds at a controlled temperature. Subject article is to be imported in cartons of 50 packs, with each pack containing 10 sheets and having a net weight of 28 grams.



5 REASONS FOR CLASSIFICATION

Heading 20.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers fruit, nuts and other edible parts of plants, whether whole, in pieces or crushed, including mixtures thereof, prepared or preserved otherwise than by any of the processes specified in other Chapters or in the preceding headings of this Chapter. The products of this heading are generally put up in cans, jars or airtight containers, or in casks, barrels or similar containers.

In view thereof, subject article is classified under AHTN 2017 subheading 2008.99.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, 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

*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
 Chairperson



Republic of the Philippines  
TARIFF COMMISSION



19-00056

4<sup>th</sup> Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
 Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
			<b>19-104</b>
		<b>3</b>	<b>DATE ISSUED</b>
	<b>AHTN 8704.21.29</b> <b>MFN - 30% ad valorem</b> <b>ACFTA - 5% ad valorem</b>	<b>APR 12 2019</b>	

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<b>“BAIC WARRIOR SINGLE CAB”</b>  Based on the technical specifications submitted, subject article is a completely built-up (CBU) pick-up vehicle with a single cab and an open truck bed with tailgate. Subject article has the following specifications:								
	<table border="1" style="width: 100%;"> <tr> <td style="width: 40%;"><b>Gross Vehicle Weight (kg)</b></td> <td style="text-align: center;">3,010</td> </tr> <tr> <td><b>Engine (displacement, fuel)</b></td> <td style="text-align: center;">2,771 cc, Diesel</td> </tr> <tr> <td><b>Dimensions (L x W x H) (mm)</b></td> <td style="text-align: center;">5,000 x 1,830 x 2,025</td> </tr> <tr> <td><b>Seating Capacity</b></td> <td style="text-align: center;">2 persons</td> </tr> </table>	<b>Gross Vehicle Weight (kg)</b>	3,010	<b>Engine (displacement, fuel)</b>	2,771 cc, Diesel	<b>Dimensions (L x W x H) (mm)</b>	5,000 x 1,830 x 2,025	<b>Seating Capacity</b>	2 persons
<b>Gross Vehicle Weight (kg)</b>	3,010								
<b>Engine (displacement, fuel)</b>	2,771 cc, Diesel								
<b>Dimensions (L x W x H) (mm)</b>	5,000 x 1,830 x 2,025								
<b>Seating Capacity</b>	2 persons								
									

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the classification of certain motor vehicles in this heading is determined by certain features which indicate that the vehicles are designed for the transport of goods rather than for the transport of persons (heading 87.03). These features are especially helpful in determining the classification of motor vehicles, among others, presence of a separate cabin for the driver and passengers and a separate open platform with side panels and a drop-down tailgate (pick-up vehicles).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8704.21.29, 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”.</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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>19-00055</p>