



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. **72-2023**

MEMORANDUM

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J. Dy C.

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 : 26 January 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 05 January 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-448	"NIELSEN PPM 360™ METER, MODEL: DA120A"	8543.70.60	MFN – Zero
22-552	"NISSAN X-TRAIL E-POWER, MODEL NO.: P33A"	8703.80.98	MFN – 30% Ad Valorem ACFTA – 30% Ad Valorem*
22-644	"ALLEGRO CHAMOMILE "	1211.90.17	MFN – 3% Ad Valorem

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



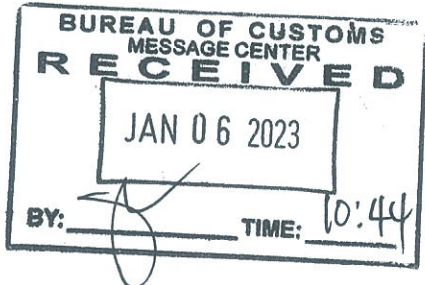
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-002

05 January 2023

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



Dear **Acting Commissioner Ruiz:**

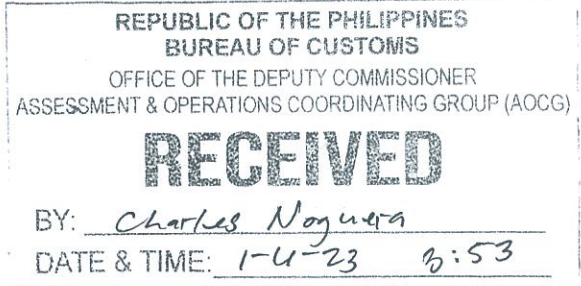
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-448, 22-552, and 22-644, issued by this Commission on 05 January 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

OFFICE OF THE DEPUTY COMMISSIONER

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George C.

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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 8543.70.60 MFN - Zero		22-448
		3	DATE ISSUED
			05 January 2023

4 DESCRIPTION OF GOOD

“NIELSEN PPM 360™ METER, MODEL: DA120A”

Based on the technical information and equipment manual submitted, subject article is an electronic device designed to be worn or carried on a person. It is part of a system used for television research activity (TV ratings). It collects audio watermarked with patented data information from television and other sources and transmits the collected data to the Nielsen audio collection servers using cellular technology/network. Through Bluetooth® connectivity, it also searches for the in-home beacon device or the Nielsen DA114 Gen2 Beacon (imported separately). Subject article has the following specifications:

Approximate dimension (LxWxH)	8 x 5.2 x 2.5 cm
Approximate weight	70 g
Normal operation	Body worn device
Rechargeable battery	Li-Ion 4.2 V, 960 mAh
Frequency band	GSM/GPRS 900/1800 and WCDMA I
Bluetooth	2402-2480 MHz



5 REASONS FOR CLASSIFICATION

Heading 85.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter. The principal electrical goods covered more specifically by other Chapters are electrical machinery of Chapter 84 and certain instruments and apparatus of Chapter 90. Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically.

In view thereof, subject article is classified under AHTN 2022 subheading 8543.70.60, 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

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.





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 8703.80.98 MFN - 30% ad valorem ACFTA - 30% ad valorem		22-552
		3	DATE ISSUED
			05 January 2023

4 DESCRIPTION OF GOOD

“NISSAN X-TRAIL E-POWER, MODEL NO.: P33A”

Based on the brochure and technical information submitted, subject article is a completely built-up (CBU) all-wheel-drive (four-wheel drive system) electric vehicle. It is fitted with an electric motor which solely drives the wheels and a separate gasoline engine for generating power and charging the battery pack, eliminating the need for plug-in charging. It also employs regenerative braking by converting the kinetic energy from deceleration into electrical energy and feeding it back to the battery pack. Subject article has the following specifications:

Battery Type	Lithium-ion
Engine displacement	1,498 cc
Fuel Tank capacity	55 L
Overall Dimension (LxWxH)	4,680 x 1,840 x 1,725 mm
Gross Vehicle Weight	2,100 - 2,535 kg
Seating Capacity	Up to 7 persons



5 REASONS FOR CLASSIFICATION

Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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. Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as “Electric Vehicles (EVs)”.

In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

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

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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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 1211.90.17 MFN - 3% ad valorem		22-644
		3	DATE ISSUED
			05 January 2023

4	DESCRIPTION OF GOOD
	“ALLEGRO CHAMOMILE”
	<p>Based on the product specifications, ingredients list, manufacturing process flowchart, product label, and sample submitted, subject article is a chamomile tea produced by washing, cutting, and mechanical drying of chamomile (<i>Matricaria chamomilla</i>) flowers. Packed in boxes containing 25 sachets of 1.5-g tea bags, subject article is prepared by steeping one tea bag in a cup of boiling water for 2-3 minutes, and adding ice or sugar as desired prior to its consumption as an herbal infusion.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 12.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers vegetable products of a kind used primarily in perfumery, in pharmacy or medicine, or for insecticidal, fungicidal, parasiticidal or similar purposes. They may be in the form of whole plants, mosses or lichens, or of parts (such as wood, bark, roots, stems, leaves, flowers, petals, fruits and seeds (other than oleaginous fruits and oil seeds classified in headings 12.01 to 12.07)), or in the form of waste resulting, in the main, from mechanical treatment. They remain in the heading whether fresh, chilled, frozen or dried, whole, cut, crushed, ground or powdered or (where appropriate) grated or hulled. Products of this heading impregnated with alcohol remain classified here.</p> <p>Furthermore, while the term “medicaments” within the meaning of heading 30.03 or 30.04 refers only to products which have therapeutic or prophylactic uses, the broader term “pharmacy” has reference both to medicaments and to products having no therapeutic or prophylactic uses (e.g., tonic beverages, fortified foods, blood-grouping reagents).</p> <p>The following products are included in the heading, among others, chamomile (<i>Matricaria chamomilla</i>, <i>Anthemis nobilis</i>) : flowers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1211.90.17, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</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>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.</p>

