

2018-03-026


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 REPUBLIC OF THE PHILIPPINES  
 DEPARTMENT OF FINANCE  
 BUREAU OF CUSTOMS

 ASSESSMENT AND OPERATIONS COORDINATING GROUP  
 IMPORTS AND ASSESSMENT SERVICE

 MANILA 1099  
 South Harbor, Gate 3, Port Area, Manila  
 Website: [www.customs.gov.ph](http://www.customs.gov.ph), Tel. Nos. 527-4537, 527-1935

## MEMORANDUM:

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

**FROM** :   
 Deputy Commissioner, AOCG

**SUBJECT** : TARIFF COMMISSION CIRCULARS

**Date** : March 20, 2018

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 06 – 09 March 2018, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2018 RATES OF DUTY
18-029	"NIDEC RADIATOR FAN MOTOR"	8501.31.40	MFN – Zero
18-030	"LIFAN PICKMAN C3"	8704.90.91C	MFN – 30% Ad valorem ACFTA – 5% Ad Valorem*
18-038	"BYD L3"	8703.22.47	MFN - 30% Ad Valorem ACFTA – 5% Ad valorem*
18-040	"TONER KIT PP 4050 / PP 4060 (Article No. 8709 002 45701)"	8443.99.90	MFN- Zero PJEP – Zero* AJCEPA – Zero*
18-041	"BYD S5"	8703.23.66	MFN – 30% Ad Valorem ACFTA – 30% Ad Valorem *
18-043	"KENBO S7"	8703.22.59	MFN – 30% Ad Valorem ACFTA - 5% Ad Valorem*
18-045	"STRETCH HANG TAG"	4821.10.90	MFN - 7% Ad Valorem
18-050	"NESTLE KITKAT WAFER FINGERS IN MILK CHOCOLATE (17 g and 35 g)"	1905.32.20	MFN - 15% 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

2018-03-026 P.2



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TCOC Ref. No. 18-028  
Internal Admin. Group  
Received by: VICKY REYES  
Date: 03/15/18  
Time: 12:13

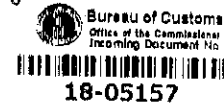
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

13 March 2018

**COMMISSIONER ISIDRO S. LAPEÑA**  
Bureau of Customs  
Port Area, Manila

BUREAU OF CUSTOMS  
OFFICE OF THE COMMISSIONER  
**RECEIVED**  
MAR 15 2018  
BY: [Signature] TIME: 12:13

Dear **Commissioner Lapeña**:



Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 18-029, 18-030, 18-038, 18-040, 18-041, 18-043, 18-045, and 18-050, issued from 06 to 09 March 2018.

Thank you.

Very truly yours,

[Signature]  
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila

2018-03-08U P.3

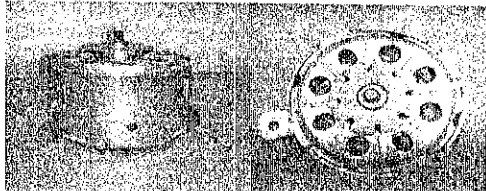


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REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
		18-029	
AHTN 8501.31.40 MFN – Zero		3	DATE ISSUED
		MAR 08 2018	

4	DESCRIPTION OF GOOD								
<p><b>“NIDEC RADIATOR FAN MOTOR”</b></p> <p>Based on the specifications and pictures submitted, subject article is a rotary type, direct current (DC) motor with the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Electric Consumption (W)</td> <td>400</td> </tr> <tr> <td>Voltage (V)</td> <td>12</td> </tr> <tr> <td>Rotational Speed (rpm)</td> <td>10,000</td> </tr> <tr> <td>Weight (lbs)</td> <td>3.04</td> </tr> </table> 		Electric Consumption (W)	400	Voltage (V)	12	Rotational Speed (rpm)	10,000	Weight (lbs)	3.04
Electric Consumption (W)	400								
Voltage (V)	12								
Rotational Speed (rpm)	10,000								
Weight (lbs)	3.04								

**5 REASONS FOR CLASSIFICATION**


Heading 85.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electric motors and generators (excluding generating sets). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes rotary motors which produce mechanical power in the form of a rotary motion. They are of many types and sizes according to whether they operate on DC or AC, and according to the use or purpose for which they are designed. The motor housing may be adapted to the circumstances in which the motor will operate (e.g., dust proof, drip proof or flame proof motors; non-rigid mountings for belt driven motors, or for motors which will be subject to much vibration).


In view thereof, subject article is classified under AHTN 2017 subheading 8501.31.40, 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*  
**MARILOU P. MENDOZA**  
Chairperson



  
 Republic of the Philippines  
**TARIFF COMMISSION**  
 18-00070

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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 2018 RATE/S OF IMPORT DUTY	2   TCC (AR) NO.
<p style="text-align: center;">AHTN 8704.90.91C MFN – 30% ad valorem ACFTA – 5% ad valorem</p>	18-030
	3   DATE ISSUED
	MAR 09 2018

4   DESCRIPTION OF GOOD
<p style="text-align: center;"><b>“LIFAN PICKMAN C3”</b></p> <p>Based on the brochure submitted, subject article is a completely built-up (CBU) mini pick-up vehicle with open cab having two (2) front seats and a rear cargo truck bed with tailgate. It is powered by an electric motor that can be charged on a 110 volts outlet and has a maximum speed of 45 km/hr. Having a gross vehicle weight of 680 kg and measuring 3,245 mm x 1,320 mm x 1,460 mm (LxWxH), subject article is used for the transport of goods for construction sites and other short distance travel.</p> <div style="text-align: right;">  </div>

5   REASONS FOR CLASSIFICATION
<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 this heading covers in particular, among others, delivery trucks and vans of all kinds.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8704.90.91C 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> <div style="text-align: right;"> <p>FOR THE COMMISSION</p>   <b>MARILOU P. MENDOZA</b>  Chairperson </div> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 20px;">  <div style="text-align: center;">   18-00072 </div> </div>

2018-03-026 P.5



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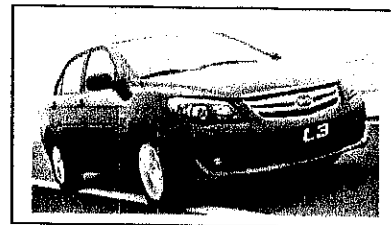
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	<p style="text-align: center;">AHTN 8703.22.47 MFN - 30% ad valorem ACFTA - 5% ad valorem</p>	2	TCC (AR) NO.
				18-038
			3	DATE ISSUED
			MAR 06 2018	

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>"BYD L3"</b></p> <p>Based on the brochure and technical information submitted, subject article is a completely built-up (CBU) sedan car with a gross vehicle weight of 1,210 kg. It is powered by a gasoline engine with piston displacement of 1,497cc. Measuring 4,568 mm x 1,716 mm x 1,480 mm (LxWxH), subject article is used for the transport of up to five (5) persons.</p>



5	REASONS FOR CLASSIFICATION
	<p>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 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.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.22.47 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>

FOR THE COMMISSION

*[Signature]*  
**MARILOU P. MENDOZA**  
Chairperson



2018-03-024 P.U



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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 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8443.99.90		18-040
	MFN - Zero	<b>3</b>	<b>DATE ISSUED</b>
	PJEPA - Zero		MAR 06 2018
	AJCEPA - Zero		

**4 DESCRIPTION OF GOOD**

**“TONER KIT PP 4050 / PP 4060 (Article No. 8709 002 45701)”**

Based on the brochure and technical information submitted, subject article is a kit consisting of ten (10) toner cartridges, five (5) cleaner felts, five (5) waste toner bottles, and five (5) ozone-filters. The toner cartridges, which impart the essential character of the kit, are designed to be fitted to PP 4050XP and PP 4060 multi-function laser printers.

**5 REASONS FOR CLASSIFICATION**

Heading 84.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of this heading may create the characters or images by means such as laser, ink-jet, dot matrix or thermal print processes. The two most common types of printers are, among others, electrostatic printers, which employ a process that involves electrostatic charges, toner and light. A light source (e.g., a laser, a light-emitting diode (LED)) is used to cancel the charge at specific points on a positively charged photoconductive surface (usually a drum) leaving a positively charged replica of the image.

The EN further state that subject to the general provisions regarding the classification of parts, the heading also covers parts and accessories of the machines of this heading.

In view thereof, subject article is classified under AHTN 2017 subheading 8443.99.90, with a Most Favoured Nation (MFN) rate of duty of zero; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.

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*  
**MARILOU P. MENDOZA**  
Chairperson

2018-03-026 P-7



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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 2018 RATE/S OF IMPORT DUTY	<p>AHTN 8703.23.66</p> <p>MFN - 30% ad valorem</p> <p>ACFTA- 30% ad valorem</p>	2	TCC (AR) NO.
				18-041
			3	DATE ISSUED
			MAR 06 2018	

4	DESCRIPTION OF GOOD
	<p align="center"><b>"BYD S5"</b></p> <p>Based on the product specifications submitted, subject article is a front-wheel-driven (FWD) sports utility vehicle (SUV) with seating capacity for seven (7) persons. It is powered by a gasoline engine with cylinder capacity of 1,999 cc. Subject article has overall dimensions of 4,835 mm x 1,855 mm x 1,720 mm (LxWxH) and gross vehicle weight of 2,315 kg. It is to be imported as completely built-up (CBU) unit.</p> 

5	REASONS FOR CLASSIFICATION
	<p>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.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.23.66 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".</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 align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i></p> <p align="right"><b>MARILOU P. MENDOZA</b> Chairperson</p>   <p align="center">18-00068</p>

4<sup>th</sup> Floor West Insula Condominium, 135 West Avenue, Quezon City, 1104 Philippines

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Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph) • Email address: [info@tariffcommission.gov.ph](mailto:info@tariffcommission.gov.ph)

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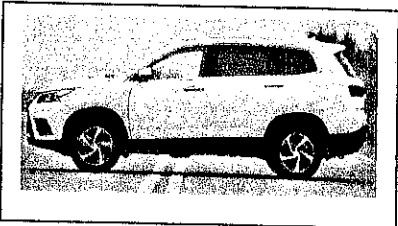
REPUBLIC OF THE PHILIPPINES

### TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>   <b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8703.22.59</b> <b>MFN - 30% ad valorem</b> <b>ACFTA - 5% ad valorem</b>	<b>2</b>   <b>TCC (AR) NO.</b>  <b>18-043</b>
	<b>3</b>   <b>DATE ISSUED</b>  <b>MAR 09 2018</b>

<b>4</b>   <b>DESCRIPTION OF GOOD</b>  <b>"KENBO S7"</b>  <p>Based on the picture and technical information submitted, subject article is a front-wheel-driven completely built-up (CBU) sports utility vehicle (SUV). It has a gross vehicle weight of 2,230 kg and is powered by a gasoline engine with piston displacement of 1,500 cc. Measuring 4,800 mm x 1,850 mm x 1,760 mm (LxWxH), subject article is used for the transport of up to seven (7) persons.</p>	
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<b>5</b>   <b>REASONS FOR CLASSIFICATION</b>
<p>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 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.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.22.59, 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>Mariou P. Mendoza</i>  <b>MARILOU P. MENDOZA</b>          Chairperson</p>



4<sup>th</sup> Floor West Insula Condominium, 135 West Avenue, Quezon City, 1104 Philippines

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Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph) • Email address: [info@tariffcommission.gov.ph](mailto:info@tariffcommission.gov.ph)



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TARIFF COMMISSION



ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>
	AHTN 4821.10.90 MFN - 7% ad valorem

<b>2</b>	<b>TCC (AR) NO.</b>
	18-045
<b>3</b>	<b>DATE ISSUED</b>
	MAR 06 2018

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p align="center"><b>"STRETCH HANG TAG"</b></p> <p>Based on the information and sample submitted, subject article is a black, glossy paperboard with a small hole on the upper part. It is printed on both sides with the words "STRETCH ALLOWS FOR FREEDOM OF MOVEMENT" and "STRETCH", and/or a STRETCH logo. Subject article is to be attached to wearing apparel and used as a tag or label.</p> 

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 48.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers paper or paperboard labels of all kinds, whether or not printed. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all varieties of paper and paperboard labels of a kind used for attachment to any type of article for the purpose of indicating its nature, identity, ownership, destination, price, etc. They may be of the stick-on type (gummed or self-adhesive) or designed to be affixed by other means, e.g., string. These labels may be plain, printed to any extent with characters or pictures, gummed, fitted with ties, clasps, hooks or other fasteners or reinforced with metal or other materials.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 4821.10.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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 align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p>  

2018-03-024 P.10



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TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>   <b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>  <b>AHTN 1905.32.20</b> <b>MFN - 15% ad valorem</b> <b>ATIGA - Zero</b>	<b>2</b>   <b>TCC (AR) NO.</b>
	<b>18-050</b>
	<b>3</b>   <b>DATE ISSUED</b>
<b>MAR 09 2018</b>	

**4** | **DESCRIPTION OF GOOD**

**"NESTLE® KITKAT WAFER FINGERS IN MILK CHOCOLATE (17 g and 35 g)"**

Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a chocolate-covered wafer bar composed of three (3) layers of wafer with fillings and coated with chocolate. It is made from sugar, full cream milk powder, wheat flour, cocoa butter, cocoa mass, vegetable fat and oil, cocoa powder, salt, vanillin, yeast, emulsifier, and stabilisers. Subject article is packed in metallized plastics weighing 17 grams (two fingers) and 35 grams (four fingers).



**5** | **REASONS FOR CLASSIFICATION**

Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers all bakers' wares. The most common ingredients of such wares are cereal flours, leavens and salt but may also contain other ingredients such as gluten, starch, flour of leguminous vegetables, malt extract or milk, seeds such as poppy, caraway or anise, sugar, honey, eggs, fats, cheese, fruit, cocoa in any proportion, meat, fish, bakery "improvers", etc. It includes, among others, waffles and wafers, which are light fine bakers' wares baked between patterned metal plates.

In view thereof, subject article is classified under AHTN 2017 subheading 1905.32.20 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

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*

**MARILOU P. MENDOZA**  
Chairperson

