



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

AOCG Memo No. 140-2023

MEMORANDUM

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

FROM : 
ATTY. VENER S. BAQUIRAN
Deputy Commissioner
Assessment and Operations Coordinating Group (AOCG)

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

DATE : 13 April 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 31 March 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-394	"OREO CADBURY COATED"	1806.90.90	MFN – 7% Ad Valorem
22-631	"CADBURY DAIRY MILK BUBBLY"	1806.32.00	MFN – 7% Ad Valorem AIFTA – 5% Ad Valorem*
22-654	"TEGAPHYT CONCENTRATE 6-PHYTASE"	3507.90.00	MFN – 3% Ad Valorem
23-009	"MAZDA CX90 (HYBRID ELECTRIC VEHICLE)"	8703.50.77	MFN – 30% Ad Valorem AJCEPA – 30% Ad Valorem* PJEPA – Zero*
23-010	"MAZDA CX60 (HYBRID ELECTRIC VEHICLE)"	8703.50.77	MFN – 30% Ad Valorem AJCEPA – 30% Ad Valorem* PJEPA – Zero*
23-019	"RETAINER, KICK SPRING, PART NO.: 28262-KPH-9001"	8714.10.90	MFN – 15% Ad Valorem ATIGA – Zero*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 146-2023 p. 2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-088	"PENTAIR™ WELLMATE™ CLASSIC, MODEL: WM-35WB / WM0450 C"	8479.89.70	MFN – 1% Ad Valorem
23-089	"PENTAIR™ WELLMATE™ CLASSIC, MODEL: WM-25WB / WM0180 C"	8479.89.70	MFN – 1% Ad Valorem
23-094	"SLIDER, THROT CABLE, PART NO.: 17914-K03-N300"	8714.10.90	MFN – 15% Ad Valorem ATIGA – Zero*
23-105	"DFSK MINI EV"	8703.80.98	MFN – Zero ACFTA – 30% Ad Valorem*
23-107	"PHILIPS 50BDL4511D 50" SIGNAGE SOLUTIONS D-LINE DISPLAY "	8528.52.00.100	MFN – Zero ACFTA – Zero*
23-109	"PHILIPS 55BDL4511Q 55" SIGNAGE SOLUTIONS Q-LINE DISPLAY "	8528.52.00.100	MFN – Zero ACFTA – Zero*
23-110	"PHILIPS 55BDL3550Q 55" SIGNAGE SOLUTIONS Q-LINE DISPLAY "	8528.52.00.100	MFN – Zero ACFTA – Zero*
23-111	"PHILIPS 55BDL4550D 55" SIGNAGE SOLUTIONS D-LINE DISPLAY "	8528.52.00.100	MFN – Zero ACFTA – Zero*
23-112	"PHILIPS 55BDL4511D 55" SIGNAGE SOLUTIONS D-LINE DISPLAY "	8528.52.00.100	MFN – Zero ACFTA – Zero*
23-113	"PHILIPS 65BDL4052E 65" SIGNAGE SOLUTIONS E-LINE DISPLAY "	8528.52.00.100	MFN – Zero ACFTA – Zero*
23-115	"TREE TOP® 100% ORANGE JUICE"	2009.12.00	MFN – 1% Ad Valorem
23-116	"TREE TOP® 100% APPLE JUICE"	2009.71.00	MFN – 7% Ad Valorem
23-124	"QQ ICE CREAM"	8703.80.98	MFN – Zero ACFTA – 30% Ad Valorem*
23-197	"CYNPOL LL0218"	3901.40.00	MFN – 3% Ad Valorem

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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BOC-09-39745

AOCG Memo No. 146-2023 p.3



EMAIL

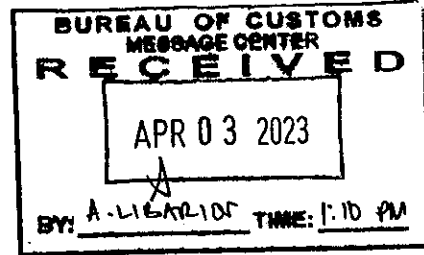
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-026

31 March 2023

COMMISSIONER BIENVENIDO Y. RUBIO

Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila



Dear **Commissioner Rubio**:

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 PDF copies of 20 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-394, 22-631, 22-654, 23-009, 23-010, 23-019, 23-088, 23-089, 23-094, 23-105, 23-107, 23-109, 23-110, 23-111, 23-112, 23-113, 23-115, 23-116, 23-124, and 23-197, issued by this Commission on 31 March 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

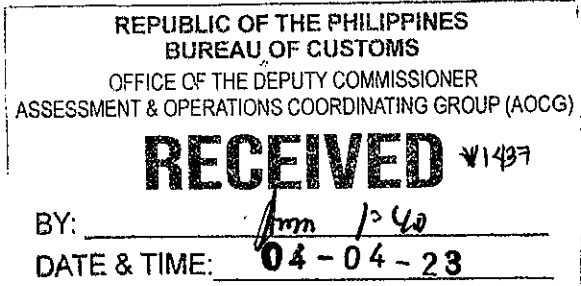
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

*4/11
12:00*

Encl: As stated

cc: The Secretary
Department of Finance
Manila





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 1806.90.90 MFN - 7% ad valorem		22-394
		3	DATE ISSUED
			31 March 2023

4 DESCRIPTION OF GOOD

"OREO CADBURY COATED"

Based on the product composition, manufacturing process flowchart, photograph of the product, and sample submitted, subject article is a chocolate-coated sandwich biscuit composed of cocoa biscuit (40%), vanilla-flavoured filling (16%), and milk chocolate coating (44%). The cocoa biscuit with vanilla-flavoured filling is made of sugar, wheat (gluten), non-hydrogenated vegetable oil, fat-reduced cocoa powder, glucose syrup, raising agents, corn starch, salt, emulsifier, and artificial flavour, while the milk chocolate coating is made of sugar, whole milk powder, cocoa mass, cocoa butter, non-hydrogenated vegetable oils, emulsifiers, and natural and artificial flavours. Subject article is packed in carton boxes containing six pieces of 32.9-g foil packs with two chocolate-coated sandwich biscuits in each pack.



5 REASONS FOR CLASSIFICATION

Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).

In view thereof, subject article is classified under AHTN 2022 subheading 1806.90.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

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

MariLou P. Mendoza
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.





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IOCG Memo No. 140-2023 p. 5


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</p> <p>AHTN 1806.32.00 MFN - 7% ad valorem AIFTA - 5% ad valorem</p>	<p>2 TCC (AR) NO.</p> <p>22-631</p> <p>3 DATE ISSUED</p> <p>31 March 2023</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">"CADBURY DAIRY MILK BUBBLY"</p> <p>Based on the product composition, manufacturing process flowchart, photographs of the product, and sample submitted, subject article is a milk chocolate bar infused with bubbles. It is composed of sugar, milk solids, cocoa butter, cocoa mass, emulsifiers, and flavours (artificial vanillin, and natural and artificial mixed oil flavours). Subject article is packed in 50-g and 120-g foil packs.</p> 

<p>5 REASONS FOR CLASSIFICATION</p> <p>Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p> <p>Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 1806.32.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "A1".</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</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">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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AOCG Memo No. 140-2023 p.6

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.
	22-654
	3 DATE ISSUED
AHTN 3507.90.00 MFN - 3% ad valorem	31 March 2023

4 | DESCRIPTION OF GOOD

"TEGAPHYT CONCENTRATE 6-PHYTASE"

Based on the technical data sheet, manufacturing process flowchart, certificate of analysis, Certificate of Product Registration from the Bureau of Animal Industry (BAI), and product label submitted, subject article is a phytase enzyme concentrate obtained from CBS 122001 strain of *Trichoderma reesei*. It is in the form of a beige granule/powder with characteristic odour and with carriers (calcium carbonate and wheat bran), containing 10,000 parts per unit (PPU)/g 6-phytase. Packed in 25-kg bags, subject article is suitable for making compound feeds to increase the digestibility of phytic phosphorus, protein, amino acids, starch and lipids; and to reduce the inorganic phosphorus supplement in feeds and the residual phosphorus content in feces. It is added at a dosage of 12.5 to 100 g per ton of feeds, depending on the animal requirement.

5 | REASONS FOR CLASSIFICATION

Heading 35.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers enzymes; prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that enzymes are organic substances produced by living cells; they have the property of causing and regulating specific chemical reactions inside or outside living cells, without themselves undergoing any change in their chemical structure. Enzymes may be referred to as, among others, according to their biological activity as amylases, lipases, proteases, etc. This heading includes, among others, enzymatic concentrates. These concentrates are generally obtained from either aqueous or solvent extracts of animal organs, of plants, of micro-organisms or of culture-broths (the latter derived from bacteria, moulds, etc.). These products, which may contain several enzymes in various proportions, can be standardised or stabilized. The concentrates can be obtained, for example, in powder form by precipitation or freeze-drying or in granular form by using granulating agents or inert supports or carriers.

In view thereof, subject article, is classified under AHTN 2022 subheading 3507.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

MariLou P. Mendoza
Digitally signed

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)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.50.77 MFN - 30% ad valorem AJCEPA - 30% ad valorem PJEPA - Zero		23-009
		3	DATE ISSUED
			31 March 2023

4	DESCRIPTION OF GOOD																			
	<p>“MAZDA CX90 (HYBRID ELECTRIC VEHICLE)”</p> <p>Based on the technical specifications and vehicle operation diagram submitted, subject article is a completely built-up (CBU) all-wheel drive (four-wheel drive system), large mild hybrid electric sports utility vehicle (SUV). It is equipped with a compression-ignition internal combustion piston engine (which is the main source of power/torque) and an electric motor which assists once the vehicle is in motion. Subject article has the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Engine Displacement (cc)</td> <td style="width: 50%;">3,283</td> </tr> <tr> <td>Transmission</td> <td>8-Speed Automatic</td> </tr> <tr> <td>Battery Pack</td> <td>48 V Lithium-ion</td> </tr> <tr> <td rowspan="2">Maximum Output</td> <td>(Ps/rpm) 284 / 5,000 - 6,000</td> </tr> <tr> <td>(kW/rpm) 209 / 5,000 - 6,000</td> </tr> <tr> <td>Maximum Torque (Nm/rpm)</td> <td>450 / 2,000 - 3,500</td> </tr> <tr> <td>Fuel Type</td> <td>Diesel</td> </tr> <tr> <td>Overall Dimension (LxWxH) (mm)</td> <td>5,065 x 1,969 x 1,753</td> </tr> <tr> <td>Curb Vehicle Weight (kg)</td> <td>2,000</td> </tr> <tr> <td>Seating Capacity</td> <td>6 or 7 persons</td> </tr> </table>	Engine Displacement (cc)	3,283	Transmission	8-Speed Automatic	Battery Pack	48 V Lithium-ion	Maximum Output	(Ps/rpm) 284 / 5,000 - 6,000	(kW/rpm) 209 / 5,000 - 6,000	Maximum Torque (Nm/rpm)	450 / 2,000 - 3,500	Fuel Type	Diesel	Overall Dimension (LxWxH) (mm)	5,065 x 1,969 x 1,753	Curb Vehicle Weight (kg)	2,000	Seating Capacity	6 or 7 persons
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5	REASONS FOR CLASSIFICATION
	<p>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 which have the combination of an internal combustion piston engine and one or more electric motors, are known as "Hybrid Electric Vehicles (HEVs)". For the purpose of mechanical propulsion, these vehicles draw energy from both a consumable fuel and an electrical energy/power storage device (e.g., electric accumulator, capacitor, flywheel/generator).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.50.77, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem; and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of 30% ad valorem and Philippines-Japan Economic Partnership Agreement (PJEPA) rate 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> <i>MariLou P. Mendoza</i> 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>





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 8703.50.77 MFN - 30% ad valorem AJCEPA - 30% ad valorem PJEPA - Zero		23-010
		3	DATE ISSUED
			31 March 2023

4	DESCRIPTION OF GOOD																			
	<p>“MAZDA CX60 (HYBRID ELECTRIC VEHICLE)”</p> <p>Based on the technical specifications and vehicle operation diagram submitted, subject article is a completely built-up (CBU) all-wheel drive (four-wheel drive system), compact mild hybrid electric sports utility vehicle (SUV). It is equipped with a compression-ignition internal combustion piston engine (which is the main source of power/torque) and an electric motor which assists once the vehicle is in motion. Subject article has the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Engine Displacement (cc)</td> <td style="width: 40%;">3,283</td> </tr> <tr> <td>Transmission</td> <td>8-Speed Automatic</td> </tr> <tr> <td>Battery Pack</td> <td>48 V Lithium-ion</td> </tr> <tr> <td rowspan="2">Maximum Output</td> <td>(Ps/rpm) 284 / 5,000 - 6,000</td> </tr> <tr> <td>(kW/rpm) 209 / 5,000 - 6,000</td> </tr> <tr> <td>Maximum Torque (Nm/rpm)</td> <td>450 / 2,000 - 3,500</td> </tr> <tr> <td>Fuel Type</td> <td>Petrol</td> </tr> <tr> <td>Overall Dimension (LxWxH) (mm)</td> <td>4,740 x 1,890 x 1,687</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>2,496</td> </tr> <tr> <td>Seating Capacity</td> <td>5 persons</td> </tr> </table>	Engine Displacement (cc)	3,283	Transmission	8-Speed Automatic	Battery Pack	48 V Lithium-ion	Maximum Output	(Ps/rpm) 284 / 5,000 - 6,000	(kW/rpm) 209 / 5,000 - 6,000	Maximum Torque (Nm/rpm)	450 / 2,000 - 3,500	Fuel Type	Petrol	Overall Dimension (LxWxH) (mm)	4,740 x 1,890 x 1,687	Gross Vehicle Weight (kg)	2,496	Seating Capacity	5 persons
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5	REASONS FOR CLASSIFICATION
	<p>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 which have the combination of an internal combustion piston engine and one or more electric motors, are known as "Hybrid Electric Vehicles (HEVs)". For the purpose of mechanical propulsion, these vehicles draw energy from both a consumable fuel and an electrical energy/power storage device (e.g., electric accumulator, capacitor, flywheel/generator).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.50.77, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem; and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of 30% ad valorem and Philippines-Japan Economic Partnership Agreement (PJEPA) rate 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 Digitally signed <i>MariLou P. Mendoza</i> 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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AOCG Memo No. 140-2023 p.9


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 <p style="text-align: center;">AHTN 8714.10.90 MFN - 15% ad valorem ATIGA - Zero</p>	2 TCC (AR) NO. <p style="text-align: center;">23-019</p> 3 DATE ISSUED <p style="text-align: center;">31 March 2023</p>
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4 DESCRIPTION OF GOOD <p style="text-align: center;">“RETAINER, KICK SPRING, PART NO.: 28262-KPH-9001”</p> <p>Based on the technical specifications and material composition submitted, subject article is a steel retainer made of alloy steel conforming to Japanese Industrial Standard (JIS) G 4105. It is to be connected to the kickstarter spindle of a motorcycle, to hold the spring that turns back the kickstarter arm to its initial position after kick-starting, thus preventing the latter from rotating 360°.</p> 
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5 REASONS FOR CLASSIFICATION <p>Heading 87.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts and accessories of vehicles of heading 87.11 to 87.13. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers parts and accessories of a kind used with motorcycles (including mopeds), cycles fitted with an auxiliary motor, side-cars, non-motorised cycles, or carriages for disabled persons, provided the parts and accessories fulfil both the following conditions:</p> <ul style="list-style-type: none"> i) They must be identifiable as being suitable for use solely or principally with the above mentioned vehicles; and, ii) They must not be excluded by the provisions of the Notes to Section XVII. <p>Parts and accessories of this heading include, among others, kickstarters, levers and other control gear.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8714.10.90, 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”.</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 Digitally signed  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>





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 AHTN 8479.89.70 MFN - 1% ad valorem	2 TCC (AR) NO. 23-088
	3 DATE ISSUED 31 March 2023

4 DESCRIPTION OF GOOD <p style="text-align: center;">“PENTAIR™ WELLMATE™ CLASSIC, MODEL NO: WM-35WB / WM0450 C”</p> <p>Based on the brochure and technical specifications submitted, subject article is a hydro-pneumatic bladder-type plastic pressure tank. It is composed of a fiberglass-strand outer shell sealed with high-grade epoxy resin; a one-piece seamless inner shell of high-density polyethylene; an air cell inside made of polymer; and a bottom inlet/outlet one piece drain made of high-impact polyvinyl chloride (PVC). It is used in well systems, water storage, and for water pressure boosting in residential, commercial, and agricultural applications. Subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Maximum working pressure (psi)</th> <th style="text-align: center;">Tank Capacity (gallons)</th> <th style="text-align: center;">Diameter (inches)</th> <th style="text-align: center;">Height (inches)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">125</td> <td style="text-align: center;">119.7</td> <td style="text-align: center;">24</td> <td style="text-align: center;">74.25</td> </tr> </tbody> </table>	Maximum working pressure (psi)	Tank Capacity (gallons)	Diameter (inches)	Height (inches)	125	119.7	24	74.25
Maximum working pressure (psi)	Tank Capacity (gallons)	Diameter (inches)	Height (inches)					
125	119.7	24	74.25					

5 REASONS FOR CLASSIFICATION <p>Heading 84.79 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in Chapter 84. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the many and varied machines covered by this heading include <i>inter alia</i>: miscellaneous machinery. This group includes, among others, hydraulic accumulators, for keeping in reserve an amount of liquid under pressure in order to give an even rate of flow or feed pressure to hydraulic machinery. Normally, these accumulators consist of a vertical pump-fed cylinder enclosing a weighted piston which is adjusted to a certain pressure.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8479.89.70, with a Most Favoured Nation (MFN) rate of duty of 1% 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p> </div> <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>





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 8479.89.70 MFN - 1% ad valorem		23-089
		3	DATE ISSUED
			31 March 2023

4	DESCRIPTION OF GOOD								
	“PENTAIR™ WELLMATE™ CLASSIC, MODEL NO: WM-25WB / WM0180 C”								
	<p>Based on the brochure and technical specifications submitted, subject article is a hydro-pneumatic bladder-type plastic pressure tank. It is composed of a fiberglass-strand outer shell sealed with high-grade epoxy resin; a one-piece seamless inner shell of high-density polyethylene; an air cell inside made of polymer; and a bottom inlet/outlet one piece drain made of high-impact polyvinyl chloride (PVC). It is used in well systems, water storage, and for water pressure boosting in residential, commercial, and agricultural applications. Subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Maximum working pressure (psi)</th> <th style="text-align: center;">Tank Capacity (gallons)</th> <th style="text-align: center;">Diameter (inches)</th> <th style="text-align: center;">Height (inches)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">125</td> <td style="text-align: center;">86.7</td> <td style="text-align: center;">24</td> <td style="text-align: center;">55.25</td> </tr> </tbody> </table>	Maximum working pressure (psi)	Tank Capacity (gallons)	Diameter (inches)	Height (inches)	125	86.7	24	55.25
Maximum working pressure (psi)	Tank Capacity (gallons)	Diameter (inches)	Height (inches)						
125	86.7	24	55.25						

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.79 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in Chapter 84. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the many and varied machines covered by this heading include <i>inter alia</i>: miscellaneous machinery. This group includes, among others, hydraulic accumulators, for keeping in reserve an amount of liquid under pressure in order to give an even rate of flow or feed pressure to hydraulic machinery. Normally, these accumulators consist of a vertical pump-fed cylinder enclosing a weighted piston which is adjusted to a certain pressure.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8479.89.70, with a Most Favoured Nation (MFN) rate of duty of 1% 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p> </div> <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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ACCG Memo No. 140-2023 p.12

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 AHTN 8714.10.90 MFN - 15% ad valorem ATIGA - Zero	2 TCC (AR) NO.
	23-094
	3 DATE ISSUED
	31 March 2023

4 DESCRIPTION OF GOOD
"SLIDER, THROT CABLE, PART NO.: 17914-K03-N300" Based on the technical specifications, material composition, and technical drawing submitted, subject article is a plastic part of a motorcycle used in guiding and holding in place the throttle cables prior to fastening to the motorcycle's throttle grip.



5 REASONS FOR CLASSIFICATION
<p>Heading 87.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts and accessories of vehicles of heading 87.11 to 87.13. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers parts and accessories of a kind used with motorcycles (including mopeds), cycles fitted with an auxiliary motor, side-cars, non-motorised cycles, or carriages for disabled persons, provided the parts and accessories fulfil both the following conditions:</p> <ul style="list-style-type: none"> i) They must be identifiable as being suitable for use solely or principally with the above mentioned vehicles; and, ii) They must not be excluded by the provisions of the Notes to Section XVII. <p>Parts and accessories of this heading include, among others, handle-bars, handle-bar stems, and handle-bar grips (of cork, plastics, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8714.10.90, 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".</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 Digitally signed <i>MariLou P. Mendoza</i> 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>







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 - Zero ACFTA - 30% ad valorem	23-105
	3 DATE ISSUED
	31 March 2023

4	DESCRIPTION OF GOOD																				
"DFSK MINI EV"																					
<p>Based on the brochure submitted, subject article is a completely built-up (CBU) hatchback car powered by an electric motor. Available in pink, green, blue, white, and color combinations such as pink-white, white-green, black-blue, and black-white, subject article has the following specifications:</p>																					
<table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Battery type</td> <td colspan="3">Lithium iron phosphate</td> </tr> <tr> <td>Battery capacity (kWh)</td> <td>9.18</td> <td>13.8</td> <td>16.8</td> </tr> <tr> <td>Motor peak power (kW)</td> <td colspan="2">25</td> <td>30</td> </tr> <tr> <td>Overall dimension (LxWxH) (mm)</td> <td colspan="3">2,995 x 1,495 x 1,640</td> </tr> <tr> <td>Seat capacity</td> <td colspan="3">4</td> </tr> </table>		Battery type	Lithium iron phosphate			Battery capacity (kWh)	9.18	13.8	16.8	Motor peak power (kW)	25		30	Overall dimension (LxWxH) (mm)	2,995 x 1,495 x 1,640			Seat capacity	4		
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Motor peak power (kW)	25		30																		
Overall dimension (LxWxH) (mm)	2,995 x 1,495 x 1,640																				
Seat capacity	4																				
																					

5	REASONS FOR CLASSIFICATION
<p>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; 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.). Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as "Electric Vehicles (EVs)".</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of zero 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 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: center;">FOR THE COMMISSION <i>Digitally signed</i>  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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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 8528.52.00.100 MFN - Zero ACFTA - Zero		23-107
		3	DATE ISSUED
			31 March 2023

4	DESCRIPTION OF GOOD														
	"PHILIPS 50BDL4511D 50" SIGNAGE SOLUTIONS D-LINE DISPLAY"														
	<p>Based on the brochure submitted, subject article is an ultra high-definition (UHD) display to be connected to a local area network (LAN). It features an integrated display management software for accessing and controlling multimedia content. It has built-in speakers and Input/Output (I/O) ports. Designed to be used as a digital signage for public environments, subject article comes with a quick start guide, remote control, and AC power cord, among others, and has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Diagonal screen size (inch)</td> <td>49.5</td> </tr> <tr> <td>Panel Resolution</td> <td>3,840 x 2,160</td> </tr> <tr> <td>Viewing angle (H / V)</td> <td>178 / 178 degree</td> </tr> <tr> <td>Dimensions (WxHxD) (mm)</td> <td>1,128.4 x 649.0 x 63.5</td> </tr> <tr> <td>Product weight (kg)</td> <td>14.75</td> </tr> <tr> <td>Electrical requirement</td> <td>100 ~ 240 VAC, 50 ~ 60 Hz</td> </tr> <tr> <td>I / O Ports</td> <td>Display Port (DP), Digital Visual Interface (DVI), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB), 3.5 mm audio jack interface, RJ45 interface, and RS232C interface</td> </tr> </table>	Diagonal screen size (inch)	49.5	Panel Resolution	3,840 x 2,160	Viewing angle (H / V)	178 / 178 degree	Dimensions (WxHxD) (mm)	1,128.4 x 649.0 x 63.5	Product weight (kg)	14.75	Electrical requirement	100 ~ 240 VAC, 50 ~ 60 Hz	I / O Ports	Display Port (DP), Digital Visual Interface (DVI), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB), 3.5 mm audio jack interface, RJ45 interface, and RS232C interface
Diagonal screen size (inch)	49.5														
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5	REASONS FOR CLASSIFICATION
	<p>Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00.100, with a Most Favoured Nation (MFN) rate of duty of zero 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 Digitally signed <i>MariLou P. Mendoza</i> 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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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 8528.52.00.100 MFN - Zero ACFTA - Zero		23-109
		3	DATE ISSUED
			31 March 2023

4 DESCRIPTION OF GOOD

“PHILIPS 55BDL3511Q 55” SIGNAGE SOLUTIONS Q-LINE DISPLAY”

Based on the brochure submitted, subject article is an ultra high-definition (HD) signage display which is to be connected to a local area network (LAN). It features an integrated display management software for accessing and controlling multimedia content. It has built-in speakers and Input/Output (I/O) ports. Designed to be used as a digital signage for public environments, subject article comes with a quick start guide, remote control, and AC power cord, among others, and has the following specifications:

Diagonal screen size (inch)	54.6
Panel Resolution	3,840 x 2,160
Viewing angle (H/V)	178 / 178 degree
Dimensions (WxHxD) (mm)	1,241.8 x 712.6 x 63.6
Product weight (kg)	16.6
I / O Ports	Digital Visual Interface (DVI), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB), 3.5 mm audio jack interface, RJ45 interface, 3.5 mm infrared (IR) interface, and 2.5 mm RS232C interface



5 REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).

In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00.100, with a Most Favoured Nation (MFN) rate of duty of zero 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 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
Digitally signed

MARILOU P. MENDOZA
Chairperson

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1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.52.00.100 MFN - Zero ACFTA - Zero		23-110
		3	DATE ISSUED
			31 March 2023

4	DESCRIPTION OF GOOD														
	“PHILIPS 55BDL3550Q 55” SIGNAGE SOLUTIONS Q-LINE DISPLAY”														
	<p>Based on the brochure submitted, subject article is an ultra high-definition (UHD) signage display powered by Android operating system. It features an integrated display management software for accessing and controlling multimedia content. It has an internal memory, built-in speakers, and Input/Output (I/O) ports. Designed to be used as a digital signage for public environments, subject article comes with a quick start guide, remote control, and AC power cord, among others, and has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Diagonal screen size (inch)</td> <td>54.6</td> </tr> <tr> <td>Panel Resolution</td> <td>3,840 x 2,160</td> </tr> <tr> <td>Viewing angle (H / V)</td> <td>178 / 178 degree</td> </tr> <tr> <td>Dimensions (WxHxD) (mm)</td> <td>1,241.8 x 712.6 x 63.6</td> </tr> <tr> <td>Product weight (kg)</td> <td>16.6</td> </tr> <tr> <td>Electrical requirement</td> <td>100 ~ 240 VAC</td> </tr> <tr> <td>I / O Ports</td> <td>Digital Visual Interface (DVI), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB), Video Graphics Array (VGA), 3.5 mm audio jack interface, RJ45 interface, 3.5 mm infrared (IR) interface, and 2.5 mm RS232C interface</td> </tr> </table>	Diagonal screen size (inch)	54.6	Panel Resolution	3,840 x 2,160	Viewing angle (H / V)	178 / 178 degree	Dimensions (WxHxD) (mm)	1,241.8 x 712.6 x 63.6	Product weight (kg)	16.6	Electrical requirement	100 ~ 240 VAC	I / O Ports	Digital Visual Interface (DVI), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB), Video Graphics Array (VGA), 3.5 mm audio jack interface, RJ45 interface, 3.5 mm infrared (IR) interface, and 2.5 mm RS232C interface
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5	REASONS FOR CLASSIFICATION
	<p>Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00.100, with a Most Favoured Nation (MFN) rate of duty of zero 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: center;">FOR THE COMMISSION <i>Digitally signed</i> <i>MariLou P. Mendoza</i> 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

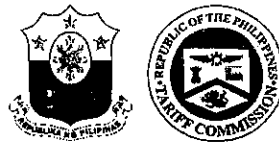
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 8528.52.00.100 MFN - Zero ACFTA - Zero</p>		23-111	
		3	DATE ISSUED
		31 March 2023	

4	DESCRIPTION OF GOOD														
<p>“PHILIPS 55BDL4550D 55” SIGNAGE SOLUTIONS D-LINE DISPLAY”</p> <p>Based on the brochure submitted, subject article is a wide-view signage display powered by Android operating system. It features an integrated display management software for accessing and controlling multimedia content. It has built-in speakers, WiFi, internal memory, and Input/Output (I/O) ports. Designed to be used as a digital signage for public environments, subject article comes with a quick start guide, remote control, and AC power cord, among others, and has the following specifications:</p>															
<table border="1"> <tr><td>Diagonal screen size (inch)</td><td>54.6</td></tr> <tr><td>Panel Resolution</td><td>3,840 x 2,160</td></tr> <tr><td>Viewing angle (H/V)</td><td>178 / 178 degree</td></tr> <tr><td>Dimensions (WxHxD) (mm)</td><td>1,241.8 x 712.6 x 63.6</td></tr> <tr><td>Product weight (kg)</td><td>16.6</td></tr> <tr><td>Electrical requirement</td><td>100 ~ 240 VAC, 50 ~ 60 Hz</td></tr> <tr><td>I / O Ports</td><td>Display Port (DP), Digital Visual Interface (DVI), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB), 3.5 mm audio jack interface, RJ45 interface, RS232C interface, and infrared (IR) interface</td></tr> </table>		Diagonal screen size (inch)	54.6	Panel Resolution	3,840 x 2,160	Viewing angle (H/V)	178 / 178 degree	Dimensions (WxHxD) (mm)	1,241.8 x 712.6 x 63.6	Product weight (kg)	16.6	Electrical requirement	100 ~ 240 VAC, 50 ~ 60 Hz	I / O Ports	Display Port (DP), Digital Visual Interface (DVI), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB), 3.5 mm audio jack interface, RJ45 interface, RS232C interface, and infrared (IR) interface
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Electrical requirement	100 ~ 240 VAC, 50 ~ 60 Hz														
I / O Ports	Display Port (DP), Digital Visual Interface (DVI), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB), 3.5 mm audio jack interface, RJ45 interface, RS232C interface, and infrared (IR) interface														
															

5	REASONS FOR CLASSIFICATION
<p>Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00.100, with a Most Favoured Nation (MFN) rate of duty of zero 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 Digitally signed <i>MariLou P. Mendoza</i> 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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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 8528.52.00.100 MFN - Zero ACFTA - Zero		23-112
		3	DATE ISSUED
			31 March 2023

4	DESCRIPTION OF GOOD		
	"PHILIPS 55BDL4511D 55" SIGNAGE SOLUTIONS D-LINE DISPLAY"		
	<p>Based on the brochure submitted, subject article is an ultra high-definition (UHD) signage display which is to be connected to a local area network (LAN). It features an integrated display management software for accessing and controlling multimedia content. It has built-in speakers and Input/Output (I/O) ports. Designed to be used as a digital signage for public environments, subject article comes with a quick start guide, remote control, and AC power cord, among others, and has the following specifications:</p>		
	Diagonal screen size (inch)	54.6	
	Panel Resolution	3,840 x 2,160	
	Viewing angle (H/V)	178 / 178 degree	
	Dimensions (WxHxD) (mm)	1,241.8 x 712.6 x 63.6	
	Product weight (kg)	16.6	
	Electrical requirement	100 ~ 240 VAC, 50 ~ 60 Hz	
	I / O Ports	Display Port (DP), Digital Visual Interface (DVI), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB), 3.5 mm audio jack interface, RJ45 interface, RS232C interface, and infrared (IR) interface	



5	REASONS FOR CLASSIFICATION		
	<p>Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00.100, with a Most Favoured Nation (MFN) rate of duty of zero 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>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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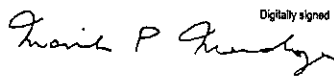
TARIFF COMMISSION

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 8528.52.00.100 MFN - Zero ACFTA - Zero		23-113
		3	DATE ISSUED
			31 March 2023

4	DESCRIPTION OF GOOD														
	"PHILIPS 65BDL4052E 65" SIGNAGE SOLUTIONS E-LINE DISPLAY"														
	<p>Based on the brochure submitted, subject article is an interactive signage display powered by Android operating system. It features an integrated display management software for accessing and controlling multimedia content. It has built-in speakers, internal memory, and Input/Output (I/O) ports. Designed to be used as a digital signage for public environments and for collaborative applications, subject article comes with a quick start guide, remote control, and AC power cord, among others, and has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Diagonal screen size (inch)</td> <td>64.5</td> </tr> <tr> <td>Panel Resolution</td> <td>3,840 x 2,160</td> </tr> <tr> <td>Viewing angle (H / V)</td> <td>178 / 178 degree</td> </tr> <tr> <td>Dimensions (WxHxD) (mm)</td> <td>1,494.3 x 883.2 x 99.5</td> </tr> <tr> <td>Product weight (kg)</td> <td>44.26</td> </tr> <tr> <td>Electrical requirement</td> <td>100 ~ 240 VAC, 50 ~ 60 Hz</td> </tr> <tr> <td>I / O Ports</td> <td>Digital Visual Interface (DVI), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB), 3.5 mm audio jack interface, infrared (IR) interface, RJ45 interface, and RS232C interface</td> </tr> </table>	Diagonal screen size (inch)	64.5	Panel Resolution	3,840 x 2,160	Viewing angle (H / V)	178 / 178 degree	Dimensions (WxHxD) (mm)	1,494.3 x 883.2 x 99.5	Product weight (kg)	44.26	Electrical requirement	100 ~ 240 VAC, 50 ~ 60 Hz	I / O Ports	Digital Visual Interface (DVI), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB), 3.5 mm audio jack interface, infrared (IR) interface, RJ45 interface, and RS232C interface
Diagonal screen size (inch)	64.5														
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Product weight (kg)	44.26														
Electrical requirement	100 ~ 240 VAC, 50 ~ 60 Hz														
I / O Ports	Digital Visual Interface (DVI), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB), 3.5 mm audio jack interface, infrared (IR) interface, RJ45 interface, and RS232C interface														

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00.100, with a Most Favoured Nation (MFN) rate of duty of zero 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</p> <p style="text-align: right;"><i>Digitally signed</i> </p> <p style="text-align: right;">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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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 2009.12.00 MFN - 1% ad valorem		23-115
		3	DATE ISSUED
			31 March 2023

4	DESCRIPTION OF GOOD
	"TREE TOP® 100% ORANGE JUICE"
	<p>Based on the product specifications, product labels, ingredients declaration, manufacturing process flowchart, test report, and photographs of the product submitted, subject article is a reconstituted juice produced by mixing orange juice concentrate with water. It is in the form of a cloudy yellow-orange liquid with a sweet and sour taste and a Brix value not exceeding 20 at 20°C. Available in 200-mL and 1-L tetra packs, subject article is a non-alcoholic, ready-to-drink juice.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 20.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the juices of this heading may be concentrated (whether or not frozen) or in the form of crystals or powder provided, in the latter case, that they are entirely or almost entirely soluble in water. Provided they retain their original character, the fruit, nut or vegetable juices of this heading may contain substances of the kinds listed below, whether these result from the manufacturing process or have been added separately, among others, sugar and standardising agents (e.g., citric acid, tartaric acid) and products added to restore constituents destroyed or damaged during the manufacturing process (e.g., vitamins, colouring matter), or to "fix" the flavour (e.g., sorbitol added to powdered or crystalline citrus fruit juices). Similarly, intermixtures of the juices of fruits, nuts or vegetables of the same or different types remain classified in this heading, as do reconstituted juices (i.e., products obtained by the addition, to the concentrated juice, of a quantity of water not exceeding that contained in similar non-concentrated juices of normal composition).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2009.12.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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 Digitally signed <i>MariLou P. Mendoza</i> 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>





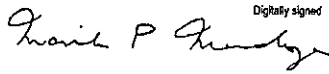
REPUBLIC OF THE PHILIPPINES

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 2009.71.00 MFN - 7% ad valorem		23-116
		3	DATE ISSUED
			31 March 2023

4	DESCRIPTION OF GOOD
	"TREE TOP® 100% APPLE JUICE"
	<p>Based on the product specifications, product labels, ingredients declaration, manufacturing process flowcharts, test reports, and photographs of the product submitted, subject article is a reconstituted juice produced by mixing apple juice concentrate with water. It is in the form of a clear golden-yellow liquid with a sweet and sour taste and a Brix value not exceeding 20 at 20°C. Available in 320-mL cans, 1-L tetra packs, and 2-L polyethylene terephthalate (PET) bottles, subject article is a non-alcoholic, ready-to-drink juice.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 20.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the juices of this heading may be concentrated (whether or not frozen) or in the form of crystals or powder provided, in the latter case, that they are entirely or almost entirely soluble in water. Provided they retain their original character, the fruit, nut or vegetable juices of this heading may contain substances of the kinds listed below, whether these result from the manufacturing process or have been added separately, among others, sugar and standardising agents (e.g., citric acid, tartaric acid) and products added to restore constituents destroyed or damaged during the manufacturing process (e.g., vitamins, colouring matter), or to "fix" the flavour (e.g., sorbitol added to powdered or crystalline citrus fruit juices). Similarly, intermixtures of the juices of fruits, nuts or vegetables of the same or different types remain classified in this heading, as do reconstituted juices (i.e., products obtained by the addition, to the concentrated juice, of a quantity of water not exceeding that contained in similar non-concentrated juices of normal composition).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2009.71.00, with a Most Favoured Nation (MFN) rate of duty of 7% 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>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p>  <p>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>




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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 - Zero ACFTA - 30% ad valorem		23-124
		3	DATE ISSUED
			31 March 2023

4	DESCRIPTION OF GOOD										
	“QQ ICE CREAM”										
	Based on the brochure submitted, subject article is a completely built-up (CBU) small hatchback car powered by an electric motor. It has the following specifications:										
	<table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Battery type</td> <td>Lithium-ion</td> </tr> <tr> <td>Battery rated energy (kWh)</td> <td>9.6 / 13.9</td> </tr> <tr> <td>Motor peak power (kW)</td> <td>20</td> </tr> <tr> <td>Overall dimension (LxWxH) (mm)</td> <td>2,980 x 1,496 x 1,637</td> </tr> <tr> <td>Seat capacity</td> <td>4</td> </tr> </table>	Battery type	Lithium-ion	Battery rated energy (kWh)	9.6 / 13.9	Motor peak power (kW)	20	Overall dimension (LxWxH) (mm)	2,980 x 1,496 x 1,637	Seat capacity	4
Battery type	Lithium-ion										
Battery rated energy (kWh)	9.6 / 13.9										
Motor peak power (kW)	20										
Overall dimension (LxWxH) (mm)	2,980 x 1,496 x 1,637										
Seat capacity	4										
											

5	REASONS FOR CLASSIFICATION
	<p>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; 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.). Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as “Electric Vehicles (EVs)”.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of zero 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 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 Digitally signed <i>MariLou P. Mendoza</i> 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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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 3901.40.00 MFN - 3% ad valorem		23-197
		3	DATE ISSUED
			31 March 2023

4	DESCRIPTION OF GOOD
	"CYNPOL LL0218"
	Based on the technical and safety data sheets, Nuclear Magnetic Resonance (NMR) result, manufacturing process flowchart, and photograph of the product submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-butene. It is in the form of translucent to white pellets, with a melt flow index of 2.0 g/10 minutes at 190°C and a density of 0.918 g/cm ³ . Packed in 25-kg bags, subject article is used in the manufacture of general packaging films, stretch-wrap films, and cast films.

5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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.</p> <p>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.</p> <p>Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, 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 Digitally signed <i>MariLou P. Mendoza</i> 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>

