



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 249-2022

MEMORANDUM

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

FROM : ATTY. EDWARD JAMES A. DY BUCO
 Deputy Commissioner, AOCG *JB*

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

DATE : 25 July 2022

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 21 July 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-030	"BOLT FLANGE NSHF (6 MM x 14 MM), PART NO.: 90004-GHB-6201"	7318.15.10	MFN – 10% Ad Valorem ATIGA – Zero*
22-090	"ARV BRÖLLOP CAKE STAND/LID 29 CLEAR GLASS AP JP"	7013.49.00	MFN – 15% Ad Valorem ACFTA – Zero*
22-105	"RISOLL OIL/VINEG BOTTLE 55 CL PLASTIC/GLASS AP"	7013.49.00	MFN – 15% Ad Valorem ACFTA – Zero*
22-107	"VARDAGEN JAR W TAP 5.0 L AP"	7013.49.00	MFN – 15% Ad Valorem ACFTA – Zero*
22-109	"DXN® SPIRUNANAS"	1905.90.40	MFN – 15% Ad Valorem ATIGA – Zero*

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



BUREAU OF CUSTOMS

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AOCG Memo No. 249-2022

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-111	"PEDIASURE PLUS UPAGE CHOCOLATE"	1901.90.31	MFN – 7% Ad Valorem ATIGA – Zero*
22-112	"PEDIASURE PLUS UPAGE VANILLA"	1901.90.31	MFN – 7% Ad Valorem ATIGA – Zero*
22-113	"CHANGLI CLZKC-013"	8703.80.98	MFN – 30% Ad Valorem ACFTA – 30% Ad Valorem
22-114	"KLOCKREN PAN LID 29 GLASS AP"	7010.20.00	MFN – 5% Ad Valorem ACFTA – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

124 7/25/2022 2:13 PM AOCG Memo No. 249-2022 p.2



By: [Signature] 7/25
Date: 7/25
Time: 10:40

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-048

21 July 2022

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED
JUL 22 2022
BY: RONALD JAMES T. RUIZ
TIME: 9:50

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-32278

Dear **Commissioner Guerrero**:

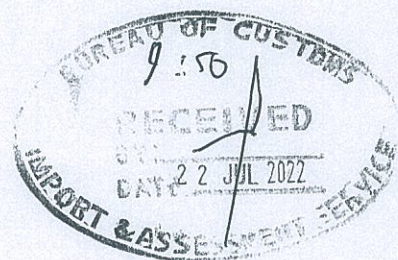
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-030, 22-090, 22-105, 22-107, 22-109, 22-111, 22-112, 22-113 and 22-114 issued by this Commission on 21 July 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP
RECEIVED
BY: [Signature] 7/22
DATE: 7/22
TIME: 1:57





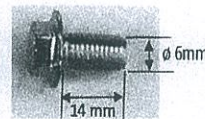
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero		22-030
		3	DATE ISSUED
			21 July 2022

4	DESCRIPTION OF GOOD
	"BOLT FLANGE NSHF (6 MM x 14 MM), PART NO.: 90004-GHB-6201"
	<p>Based on the technical specifications and picture submitted, subject article is a flange bolt made from carbon steel conforming to AISI 10B23 and SAE J 403 standards. It has a circular flange under the head that acts like a washer to distribute the load. Having a shank diameter of 6 mm and length of 14 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 2(a) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that throughout the Nomenclature, the expression "parts of general use" means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21).</p> <p>Heading 73.18 of the AHTN 2022 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, screws, bolts and nuts. Bolts and screws for metal are cylindrical in shape, with a close and only slightly inclined thread; they are rarely pointed, and may have slotted heads or heads adapted for tightening with a spanner or they may be recessed. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% 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>





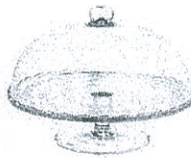
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 7013.49.00 MFN - 15% ad valorem ACFTA - Zero	2 TCC (AR) NO. 22-090
	3 DATE ISSUED 21 July 2022

4 DESCRIPTION OF GOOD "ARV BRÖLLOP CAKE STAND/LID 29 CLEAR GLASS AP JP" <p>Based on the product brochure, technical specifications, and material test report submitted, subject article is a cake stand consisting of an elevated dish and a domed lid. It is made from clear soda-lime annealed glass with a linear thermal coefficient of expansion of 8.8×10^{-6} per Kelvin at 20°C to 300°C, and is cadmium- and lead-free. Having a height of 22 cm and diameter of 29 cm, subject article is designed for table or kitchen use to serve cakes, pastries, and cheeses, among others.</p>	
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5 REASONS FOR CLASSIFICATION <p>Heading 70.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers glassware of a kind used for table, kitchen, toilet, office, indoor decoration, or similar purposes (other than that of heading 70.10 or 70.18). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following types of articles, most of which are obtained by pressing or blowing in moulds, among others, table or kitchen glassware, e.g., cake-stands, hors-d'oeuvres dishes. These articles may be e.g., of ordinary glass, lead crystal, glass having a low coefficient of expansion (e.g., borosilicate glass) or of glass ceramics (the latter two in particular, for kitchen glassware).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7013.49.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem 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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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TGC (AR) NO.
	AHTN 7013.49.00 MFN - 15% ad valorem ACFTA - Zero		22-105
		3	DATE ISSUED
			21 July 2022

4	DESCRIPTION OF GOOD
	“RISOLL OIL/VINEG BOTTLE 55 CL PLASTIC/GLASS AP”
	<p>Based on the product brochure, technical specifications, and material test report submitted, subject article is a clear glass dispenser fitted with a plastic handle, lid and cover, and a silicone rubber seal. The body is made from soda-lime glass with a linear thermal coefficient of expansion of 8.8×10^{-6} per Kelvin at 20°C to 300°C. Subject article has a capacity of 55 cl, height of 19 cm, and weight of 0.34 kg. It is intended for holding and non-spill dispensing of liquids such as vinegar and oil.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 70.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers glassware of a kind used for table, kitchen, toilet, office, indoor decoration, or similar purposes (other than that of heading 70.10 or 70.18). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following types of articles, most of which are obtained by pressing or blowing in moulds, among others, table or kitchen glassware, e.g., oil or vinegar cruets. These articles may be e.g., of ordinary glass, lead crystal, glass having a low coefficient of expansion (e.g., borosilicate glass) or of glass ceramics (the latter two in particular, for kitchen glassware).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7013.49.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem 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>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7013.49.00 MFN - 15% ad valorem ACFTA - Zero		22-107
		3	DATE ISSUED
			21 July 2022

4 DESCRIPTION OF GOOD

“VARDAGEN JAR W TAP 5.0 L AP”

Based on the product brochure, technical specifications, and material test report submitted, subject article is a clear glass beverage dispenser with stainless steel lid and tap. It is made from cadmium- and lead-free soda-lime glass with a linear thermal coefficient of expansion of 8.8×10^{-6} per Kelvin at 20°C to 300°C. Subject article is designed to be used in kitchens or tables for dispensing cold beverages and has the following specifications:



Capacity (L)	5
Height (cm)	29
Body Diameter (cm)	18

5 REASONS FOR CLASSIFICATION

Heading 70.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers glassware of a kind used for table, kitchen, toilet, office, indoor decoration, or similar purposes (other than that of heading 70.10 or 70.18). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following types of articles, most of which are obtained by pressing or blowing in moulds, among others, table or kitchen glassware, e.g., jugs. These articles may be e.g., of ordinary glass, lead crystal, glass having a low coefficient of expansion (e.g., borosilicate glass) or of glass ceramics (the latter two in particular, for kitchen glassware).

In view thereof, subject article is classified under AHTN 2022 subheading 7013.49.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

This ruling shall be valid for five 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 2022 RATE/S OF IMPORT DUTY AHTN 1905.90.40 MFN - 15% ad valorem ATIGA - Zero	2 TCC (AR) NO. 22-109
	3 DATE ISSUED 21 July 2022

4 | **DESCRIPTION OF GOOD**

"DXN® SPIRUNANAS"

Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, photograph of the product, and sample submitted, subject article is a baked pastry consisting of a brownish-green crumbly and buttery crust with a sweet and tangy pineapple jam filling. It is made from pineapple jam, wheat flour, unsalted butter (milk), egg, icing sugar, full cream milk powder, salt, spirulina powder, Ganoderma extract, and potassium sorbate. Subject article is packed in boxes containing 10 pieces of 45-g pastries individually wrapped in aluminium foil pouches.



5 | **REASONS FOR CLASSIFICATION**

Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 this heading includes, among others, pastries and cakes, containing ingredients such as flour, starches, butter or other fats, sugar, milk, cream, eggs, cocoa, chocolate, coffee, honey, fruit, liqueurs, brandy, albumen, cheese, meat, fish, flavourings, yeast or other leavening agents.

In view thereof, subject article is classified under AHTN 2022 subheading 1905.90.40, 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 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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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1901.90.31 MFN - 7% ad valorem ATIGA - Zero		22-111
		3	DATE ISSUED
			21 July 2022

4 DESCRIPTION OF GOOD**“PEDIASURE PLUS UPAGE CHOCOLATE”**

Based on the manufacturing flow diagram, certificate of label claim, certificate of analysis, explanation letter, and bill of material submitted, subject article is a powdered chocolate-flavored milk for children 10 to 15 years of age. It is composed of skimmed milk powder, corn syrup solids, sucrose, high oleic sunflower oil, soy oil, soy protein isolate, cocoa powder, and canola oil, among others. To be imported in carton boxes containing 21 pieces of 450-g foil pouches, subject article is recommended for teens to support their increased nutritional needs during their final growth spurt.

**5 REASONS FOR CLASSIFICATION**

Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added. The products of this heading may be sweetened and may contain cocoa. However, the heading excludes products having the character of sugar confectionery (heading 17.04) and products containing 5 % or more by weight of cocoa calculated on a totally defatted basis (heading 18.06) and beverages (Chapter 22).

Furthermore, the Supplementary Explanatory Notes (SEN) to AHTN 2022 subheading 1901.90.31 state that filled milk is a product originating from raw milk, in any form, whether or not condensed, evaporated, concentrated, powdered, dried or desiccated which has been blended or compounded with any fat or oil other than milk fat.



TCC (AR) NO.

22-111

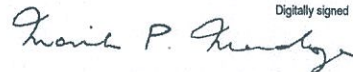
5 REASONS FOR CLASSIFICATION

In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.31, with a Most Favoured Nation (MFN) rate of duty of 7% 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 years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed



MARILOU P. MENDOZA
Chairperson

Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1901.90.31 MFN - 7% ad valorem ATIGA - Zero		22-112
		3	DATE ISSUED
			21 July 2022

4	DESCRIPTION OF GOOD
	“PEDIASURE PLUS UPAGE VANILLA”
	<p>Based on the manufacturing flow diagram, certificate of label claim, certificate of analysis, and bill of material submitted, subject article is a vanilla-flavored powdered milk for children 10 to 15 years of age. It is composed of skimmed milk powder, corn syrup solids, sucrose, high oleic sunflower oil, soy oil, soy protein isolate, and oligofructose, among others. To be imported in carton boxes containing 21 pieces of 450-g foil pouches, subject article is recommended for teens to support their increased nutritional needs during their final growth spurt.</p>

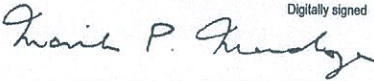


5	REASONS FOR CLASSIFICATION
	<p>Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.</p> <p>Furthermore, the Supplementary Explanatory Notes (SEN) to AHTN 2022 subheading 1901.90.31 state that filled milk is a product originating from raw milk, in any form, whether or not condensed, evaporated, concentrated, powdered, dried or desiccated which has been blended or compounded with any fat or oil other than milk fat.</p>

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TCC (AR) NO.
22-112

5 REASONS FOR CLASSIFICATION
<p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.31, with a Most Favoured Nation (MFN) rate of duty of 7% 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: center;">FOR THE COMMISSION <small>Digitally signed</small>  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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.80.98 MFN - 30% ad valorem ACFTA - 30% ad valorem		22-113
		3	DATE ISSUED
			21 July 2022

4	DESCRIPTION OF GOOD										
	"CHANGLI CLZKC-013"										
	<p>Based on the technical specifications submitted, subject article is a brand-new electric vehicle to be imported completely built-up (CBU). It has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>AC Motor Output (kW)</td> <td style="text-align: center;">50</td> </tr> <tr> <td>Electric Accumulator Capacity/Type</td> <td style="text-align: center;">30 kWh / Lead-acid</td> </tr> <tr> <td>Maximum Torque (N-m)</td> <td style="text-align: center;">100</td> </tr> <tr> <td>Dimensions (LxWxH; mm)</td> <td style="text-align: center;">2,540 x 1,360 x 1,700</td> </tr> <tr> <td>Seating Capacity</td> <td style="text-align: center;">4 persons</td> </tr> </table> 	AC Motor Output (kW)	50	Electric Accumulator Capacity/Type	30 kWh / Lead-acid	Maximum Torque (N-m)	100	Dimensions (LxWxH; mm)	2,540 x 1,360 x 1,700	Seating Capacity	4 persons
AC Motor Output (kW)	50										
Electric Accumulator Capacity/Type	30 kWh / Lead-acid										
Maximum Torque (N-m)	100										
Dimensions (LxWxH; mm)	2,540 x 1,360 x 1,700										
Seating Capacity	4 persons										

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 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 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>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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7010.20.00 MFN - 5% ad valorem ACFTA - Zero		22-114
		3	DATE ISSUED
			21 July 2022

4	DESCRIPTION OF GOOD
	“KLOCKREN PAN LID 29 GLASS AP”
	<p>Based on the brochure and technical specifications submitted, subject article is a glass pan lid with stainless steel rim and phenolic plastic handle. It has a diameter of 29 cm and fits 11-inch diameter frying pans and 10-quart pots. Subject article allows the monitoring of the contents of the pan during cooking.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 70.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, stoppers, lids and other closures, of glass. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers stoppers and other closures, of glass, whether made of ordinary glass or of lead crystal, and whether or not ground, cut, sand-blasted, etched or engraved, or decorated.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7010.20.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem 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;">Digitally signed <i>MariLou P. Mendoza</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>