



**BUREAU OF CUSTOMS**  
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

**MEMORANDUM**

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

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

**SUBJECT :** TARIFF COMMISSION CIRCULAR/ADVANCE RULING  
(TCC/AR)

**DATE :** 5 November 2021

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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 3 November 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-234	"BYD SONG PLUS DM-I"	8703.60.72	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem

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

For your information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



MASTER COPY

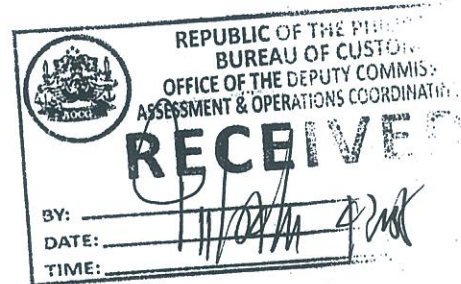
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref: No. 21-086

03 November 2021



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



Dear Commissioner Guerrero:

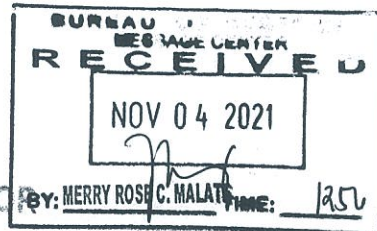
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 21- 234, issued by this Commission on 03 November 2021. This Advance Ruling has also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

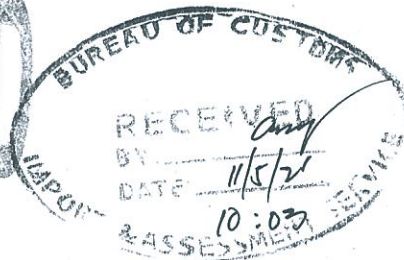
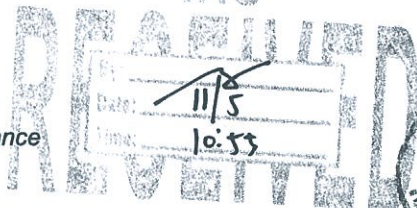
**MARILOU P. MENDOZA**  
Chairperson



OFFICE OF THE DIRECTOR  
IAS

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines  
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960  
Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Address: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph)



CERTIFICATION NUMBER: AJA18-0171



MASTER COPY *pmo*

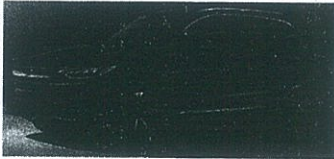
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8703.60.72</b> <b>MFN - 30% ad valorem</b> <b>ACFTA - 5% ad valorem</b>		<b>21-234</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>03 November 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<p><b>“BYD SONG PLUS DM-I”</b></p> <p>Based on the brochure and technical information submitted, subject article is a completely built-up (CBU) sports utility vehicle (SUV) equipped with both gasoline engine and electric motor for propulsion. Its blade-type lithium iron phosphate (LFP) battery is charged either by plugging to the provided 3.3 kW or 7 kW AC charger, or via an on-board portable charger which can connect with a home socket. Having a four-wheel drive configuration, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;"><b>Engine (displacement (cc); fuel)</b></td> <td>1,498; gasoline</td> </tr> <tr> <td><b>Maximum power of motor (kW)</b></td> <td>132</td> </tr> <tr> <td><b>Overall dimension (LxWxH) (mm)</b></td> <td>4,705 x 1,890 x 1,680</td> </tr> <tr> <td><b>Gross vehicle weight (kg)</b></td> <td>2,075</td> </tr> <tr> <td><b>Seating capacity</b></td> <td>5 persons</td> </tr> </table> 	<b>Engine (displacement (cc); fuel)</b>	1,498; gasoline	<b>Maximum power of motor (kW)</b>	132	<b>Overall dimension (LxWxH) (mm)</b>	4,705 x 1,890 x 1,680	<b>Gross vehicle weight (kg)</b>	2,075	<b>Seating capacity</b>	5 persons
<b>Engine (displacement (cc); fuel)</b>	1,498; gasoline										
<b>Maximum power of motor (kW)</b>	132										
<b>Overall dimension (LxWxH) (mm)</b>	4,705 x 1,890 x 1,680										
<b>Gross vehicle weight (kg)</b>	2,075										
<b>Seating capacity</b>	5 persons										

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.60.72, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>

