

2019-01-020



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

[Signature]
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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 CIRCULARS/ADVANCE RULINGS
(TCC/AR)

DATE : January 15, 2019

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 20 December 2018- 07 January 2019, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2018 RATES OF DUTY
18-693	"UNICITY HAWAIIAN NONI"	2106.90.55	MFN – 10% Ad Valorem AKFTA – Zero*
18-707	"GALVASHIELD® XP RANGE (XPT, XP2, XP4)"	7907.00.99	MFN – 5% Ad Valorem ATIGA – Zero* ACFTA – Zero* AANZFTA – Zero*
18-712	"SMART POS PAYMENT TERMINAL: HCC-Z100"	8470.50.00	MFN – Zero ACFTA – Zero*

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099

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18-713	"ZAMIPRO-SL"	2309.90.20	MFN – Zero ACFTA – Zero*
18-715	"DAYUN N6 CABIN 6x4 SERIES DUMPTRUCK, MODEL: DYX3250"	8704.23.66	MFN – 20% Ad Valorem ACFTA – 5% Ad Valorem*
18-722	"DAYUN N8C CABIN 4x2 SERIES TRACTOR, MODEL: CGC4180"	8701.20.91	MFN – 3% Ad Valorem ACFTA – 3% Ad Valorem*
18-723	"DAYUN N6 CABIN 4x2 SERIES TRACTOR, MODEL: CGC4181"	8701.20.91	MFN – 3% Ad Valorem ACFTA – 3% Ad Valorem*
18-724	"DAYUN N8C CABIN 6x4 SERIES DUMP TRUCK, MODEL: DYX3251"	8704.23.66	MFN – 20% Ad Valorem ACFTA – 5% Ad Valorem*
18-725	"DAYUN N8C CABIN 8x4 SERIES DUMP TRUCK, MODEL: DYX3310"	8704.23.66	MFN – 20% 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

2019-01-020 P.3



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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TCOC Ref. No. 19-001

08 January 2019

COMMISSIONER REY LEONARDO GUERRERO

Bureau of Customs
Port Area, Manila

BUREAU OF CUSTOMS
OFFICE OF THE COMMISSIONER
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JAN 10 2019

BY: _____ TIME: _____

Bureau of Customs
Office of the Commissioner
Incoming Document No.
19-00646

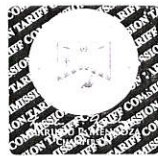
Dear **Commissioner Guerrero**:

Pursuant to the provisions of Section 1603(f) of the *Customs Modernization and Tariff Act* (Republic Act No. 10863), Section 4.9 of Commission Order No. 2017-1 (*Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods*), and Section 9 of Commission Order No. 2018-1 (*Rules of Procedure on Disputes Involving Tariff Classification*), this Commission is pleased to furnish your good Office with original copies of nine (9) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-693, 18-707, 18-712, 18-713, 18-715, 18-722, 18-723, 18-724, and 18-725, and two (2) Tariff Classification Dispute Rulings with TCC (DR) Nos. 18-016 and 18-030, issued by this Commission from 20 December 2018 to 07 January 2019.

Thank you.

Very truly yours,

MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila

2019-01-0173

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT OPERATION COORDINATING GROUP
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BY: DENNIS II
DATE: JAN 11 2019
TIME: 1:31 PM

2019-01-020 P.4



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 8704.23.66 MFN - 20% ad valorem ACFTA - 5% ad valorem</p>		18-724	
		3	DATE ISSUED
		JAN 07 2019	

4 DESCRIPTION OF GOOD

“DAYUN N8C CABIN 6x4 SERIES DUMP TRUCK, MODEL: DYX3251”

Based on the technical specifications submitted, subject article is a completely built-up (CBU) ten-wheeled (6 x 4) dump truck, with enclosed cab and tipping body. Subject article has the following specifications:

Gross vehicle weight (kg)	32,825
Engine (displacement, fuel)	10.338L, Diesel
Dimension (LxWxH) (mm)	8,435 x 2,496 x 3,500
Seating Capacity	2, 3
Tyre	12.00R20, radial tire



5 REASONS FOR CLASSIFICATION

Heading 87.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, lorries (trucks) with automatic discharging devices (tipping lorries (trucks), etc.). This heading also covers, among others, dumpers, sturdily built vehicles with a tipping or bottom opening body, designed for the transport of excavated or other materials.

In view thereof, subject article is classified under AHTN 2017 subheading 8704.23.66, with a Most Favoured Nation (MFN) rate of duty of 20% 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”.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



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[Signature]
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REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8704.23.66 MFN - 20% ad valorem ACFTA - 5% ad valorem		18-725
		3	DATE ISSUED
			JAN 07 2019

4	DESCRIPTION OF GOOD										
	“DAYUN N8C CABIN 8x4 SERIES DUMP TRUCK, MODEL: DYX3310”										
	Based on the technical specifications submitted, subject article is a completely built-up (CBU), twelve-wheeled (8 x 4) dump truck, with enclosed cab and tipping body. Subject article has the following specifications:										
	<table border="1" style="width: 100%;"> <tr> <td style="width: 35%;">Gross vehicle weight (kg)</td> <td>40,220</td> </tr> <tr> <td>Engine (displacement, fuel)</td> <td>10.338L, Diesel</td> </tr> <tr> <td>Dimension (LxWxH) (mm)</td> <td>10,220 x 2,490 x 3,490</td> </tr> <tr> <td>Seating Capacity</td> <td>2, 3</td> </tr> <tr> <td>Tyre</td> <td>12.00R20, radial tire</td> </tr> </table>	Gross vehicle weight (kg)	40,220	Engine (displacement, fuel)	10.338L, Diesel	Dimension (LxWxH) (mm)	10,220 x 2,490 x 3,490	Seating Capacity	2, 3	Tyre	12.00R20, radial tire
Gross vehicle weight (kg)	40,220										
Engine (displacement, fuel)	10.338L, Diesel										
Dimension (LxWxH) (mm)	10,220 x 2,490 x 3,490										
Seating Capacity	2, 3										
Tyre	12.00R20, radial tire										
											

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, lorries (trucks) with automatic discharging devices (tipping lorries (trucks), etc.). This heading also covers, among others, dumpers, sturdily built vehicles with a tipping or bottom opening body, designed for the transport of excavated or other materials.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8704.23.66, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>[Signature]</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00717</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	2017 AHTN CODE AND 2019 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
	AHTN 2106.90.55 MFN – 10% ad valorem AKFTA – Zero			18-693
			3	DATE ISSUED
				JAN 07 2019

4 DESCRIPTION OF GOOD

“UNICITY HAWAIIAN NONI”

Based on the brochure, commercial invoice, and ingredient list submitted, subject article is a powdered noni fruit drink composed of fructo-oligosaccharide, crystalline fructose, xylitol, fruit powders, and noni powder, among others. Packed in carton boxes containing 30 x 15-g sachets, subject article is to be mixed with water before consumption.



5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, non-alcoholic or alcoholic preparations (not based on odoriferous substances) of a kind used in the manufacture of various non-alcoholic or alcoholic beverages. These preparations can be obtained by compounding vegetable extracts of heading 13.02 with lactic acid, tartaric acid, citric acid, phosphoric acid, preserving agents, foaming agents, fruit juices, etc. The preparations contain (in whole or in part) the flavouring ingredients which characterize a particular beverage. As a result, the beverage in question can usually be obtained simply by diluting the preparation with water, wine or alcohol, with or without the addition, for example, of sugar or carbon dioxide gas. Some of these products are specially prepared for domestic use; they are also widely used in industry in order to avoid the unnecessary transport of large quantities of water, alcohol, etc. As presented, these preparations are not intended for consumption as beverages and thus can be distinguished from the beverages of Chapter 22.

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.55, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



2019-01-020 P.7



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

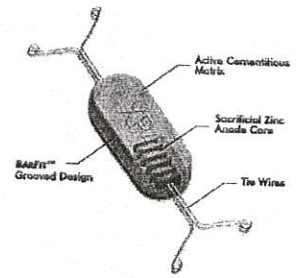
1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 7907.00.99 MFN - 5% ad valorem ATIGA - Zero ACFTA - Zero AANZFTA - Zero	2 TCC (AR) NO. 18-707
	3 DATE ISSUED JAN 07 2019

4 **DESCRIPTION OF GOOD**

“GALVASHIELD® XP RANGE (XPT, XP2, XP4)”

Based on the technical data sheet submitted, subject article is a galvanic anode unit used for the prevention and control of metal corrosion in reinforced concrete structures. It consists of a zinc anode core, encased in an enhanced formulated cement-based mortar, with two (2) protruding tie wires on both ends for fixing onto metal structures. Its specifications are as follows:

Model	Anode Dimension (WxLxH) (mm)	Zinc Mass (g)
XPT	25 x 125 x 25	60
XP2	65 x 80 x 30	100
XP4	65 x 120 x 30	160



5 **REASONS FOR CLASSIFICATION**

Heading 79.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of zinc. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of zinc other than those covered by the preceding headings of this Chapter, or by Note 1 to Section XV, or articles specified or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature. This heading covers, among others, cathodic protection anodes (sacrificial anodes) used for protecting pipelines, ships tanks, etc., from corrosion.

In view thereof, subject article is classified under AHTN 2017 subheading 7907.00.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem; and ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E”, and “AANZ”, respectively.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



Republic of the Philippines
 TARIFF COMMISSION



18-00712

2019-01-020 P.8



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

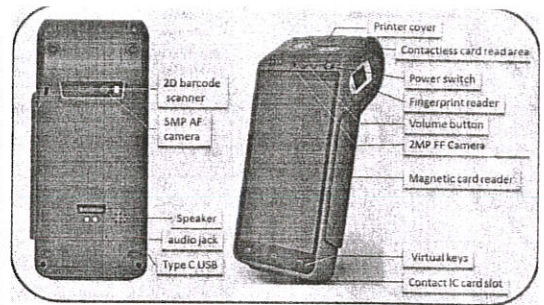
1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 8470.50.00 MFN - Zero ACFTA - Zero	2 TCC (AR) NO. 18-712 3 DATE ISSUED JAN 07 2019
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4 DESCRIPTION OF GOOD

“SMART POS PAYMENT TERMINAL: HCC-Z100”

Based on the brochure and technical specifications submitted, subject article is a hand-held electronic payment terminal. It has a 5.5-inch touch-screen LCD, a built-in industrial level thermal printer, a fingerprint reader, magnetic card reader, and dual camera. Its other specifications are as follows:

Operating System (OS)	Safedroid (Based on Android 7.0 or 5.1)
Central Processing Unit (CPU)	Quad-Core 1.35 GHz
Dimensions (LxWxH) (mm)	206 x 84 x 32
Ports/ Slots	Micro SD card, SIM Card, USB Port, PSAM (Purchase Security Application Module) card slot
Communication/ Connectivity	WiFi, Bluetooth, 4G, 3G, 2G



5 REASONS FOR CLASSIFICATION

Heading 84.70 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, cash registers. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, terminals for electronic payment by credit or debit card. These terminals use the telephone network to connect to the financial institution for authorisation and completion of the transaction, and to record and issue receipts indicating the amounts debited and credited.

In view thereof, subject article is classified under AHTN 2017 subheading 8470.50.00, 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 (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00713

2019-01-020 P.9



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero ACFTA - Zero		18-713
		3	DATE ISSUED
			JAN 07 2019

4 DESCRIPTION OF GOOD

“ZAMIPRO-SL”

Based on the product formula summary, brochure, material safety data sheet, and certificate of product registration from the Bureau of Animal Industry (BAI) submitted, subject article is a probiotic powder mix composed of *Bacillus subtilis* and *Bacillus licheniformis* (as active ingredients) and carrier. Packed in 25-kg polyethylene (PE) bags, it is to be mixed with animal feed as an aid in the development and maintenance of intestinal health and improvement in the performance parameters of poultry, pigs, shrimps, and fish species.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc., and those designed to preserve the feeding stuffs (particularly the fatty components) until consumption by the animal: stabilisers, anti-oxidants, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, 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 (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



18-00714

2019-01-020 P.10



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8704.23.66 MFN - 20% ad valorem ACFTA - 5% ad valorem		18-715
		3	DATE ISSUED
			JAN 07 2019

4 DESCRIPTION OF GOOD

“DAYUN N6 CABIN 6x4 SERIES DUMP TRUCK, MODEL: DYX3250”

Based on the technical specifications submitted, subject article is a completely built-up (CBU) ten-wheeled (6 x 4) dump truck, with enclosed cab and tipping body. Subject article has the following specifications:

Gross vehicle weight (kg)	26,150
Engine (displacement, fuel)	7.255L, Diesel
Dimension (LxWxH) (mm)	7,855 x 2,500 x 3,290
Seating Capacity	2
Tyre	10.00R20, radial tire



5 REASONS FOR CLASSIFICATION

Heading 87.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, lorries (trucks) with automatic discharging devices (tipping lorries (trucks), etc.). This heading also covers, among others, dumpers, sturdily built vehicles with a tipping or bottom opening body, designed for the transport of excavated or other materials.

In view thereof, subject article is classified under AHTN 2017 subheading 8704.23.66, with a Most Favoured Nation (MFN) rate of duty of 20% 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”.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION



Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2019-01-020 P-11

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY AHTN 8701.20.91 MFN - 3% ad valorem ACFTA - 3% ad valorem	2 TCC (AR) NO. 18-722
	3 DATE ISSUED DEC 20 2018

4 | **DESCRIPTION OF GOOD**

“DAYUN N8C CABIN 4 x 2 SERIES TRACTOR, MODEL: CGC4180”

Based on the technical brochure submitted, subject article is a brand-new, rear-wheel-driven road tractor to be imported completely built-up (CBU). It has the following specifications:

Diesel Engine	10.338 L, 6-cylinder
Drivetrain	4 x 2, 6-wheeler
Overall Dimensions (L x W x H; mm)	5,930 x 2,500 x 3,430
Rated Gross Vehicle Combination Weight (kg)	37,370
Tare Weight (kg)	7,370
Seating Capacity	2, 3



5 | **REASONS FOR CLASSIFICATION**

Heading 87.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers tractors (other than tractors of heading 87.09). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers tractors (other than tractors of the type used on railway station platforms, falling in heading 87.09) of various types (road tractors, heavy duty tractors for constructional engineering work, winch tractors, etc.), whatever their mode of propulsion (internal combustion piston engine, electric motor, etc.).

The EN to subheading 8701.20 state that for the purposes of this subheading, the expression “road tractors” refers to motor vehicles which are designed to haul semi-trailers over long distances. The road tractor and semi-trailer form a combination known by various names (e.g., “articulated lorries”, “tractor-trailers”, etc.). These vehicles usually contain diesel engines and may be driven at speeds in excess of urban traffic speeds on the road network (i.e., streets in the general sense, including avenues, boulevards and motorways) with fully loaded trailers. Such vehicles have a closed cab for the driver and passengers, headlamps and dimensions authorized domestically, and are usually equipped with a fifth wheel coupling allowing rapid shift between semi-trailers performing different functions.

In view thereof, subject article is classified under AHTN 2017 subheading 8701.20.91, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



2019-01-020 P.12



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8701.20.91 MFN - 3% ad valorem ACFTA - 3% ad valorem		18-723
		3	DATE ISSUED
			DEC 20 2018

4 DESCRIPTION OF GOOD

“DAYUN N6 CABIN 4 x 2 SERIES TRACTOR, MODEL: CGC4181”

Based on the technical brochure submitted, subject article is a brand-new, rear-wheel-driven road tractor to be imported completely built-up (CBU). It has the following specifications:

Diesel Engine	7.255 L, 6-cylinder
Drivetrain	4 x 2, 6-wheeler
Overall Dimensions (L x W x H; mm)	6,015 x 2,490 x 3,610
Rated Gross Vehicle Combination Weight (kg)	31,000
Tare Weight (kg)	6,000
Seating Capacity	2, 3



5 REASONS FOR CLASSIFICATION

Heading 87.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers tractors (other than tractors of heading 87.09). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers tractors (other than tractors of the type used on railway station platforms, falling in heading 87.09) of various types (road tractors, heavy duty tractors for constructional engineering work, winch tractors, etc.), whatever their mode of propulsion (internal combustion piston engine, electric motor, etc.).

The EN to subheading 8701.20 state that for the purposes of this subheading, the expression “road tractors” refers to motor vehicles which are designed to haul semi-trailers over long distances. The road tractor and semi-trailer form a combination known by various names (e.g., “articulated lorries”, “tractor-trailers”, etc.). These vehicles usually contain diesel engines and may be driven at speeds in excess of urban traffic speeds on the road network (i.e., streets in the general sense, including avenues, boulevards and motorways) with fully loaded trailers. Such vehicles have a closed cab for the driver and passengers, headlamps and dimensions authorized domestically, and are usually equipped with a fifth wheel coupling allowing rapid shift between semi-trailers performing different functions.

In view thereof, subject article is classified under AHTN 2017 subheading 8701.20.91, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

