

MEMORANDUM**MASTER COPY**

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 : 23 July 2020

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 21 July 2020, 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	2020 RATES OF DUTY
20-108	"BAJAJ MAXIMA C PETROL CABIN"	8707.90.90	MFN – 20% Ad Valorem AIFTA – 16.07% Ad Valorem*
20-114	"ISOSISM® SFX JOINT, Models: 400/320, 700/320 and 1000/320"	4016.99.99	MFN – 5% Ad Valorem

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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OFFICE OF THE DIRECTOR
IAS

RECEIVED
By: *[Signature]*
Date: 7/22
Time: 1:50



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 20-066

21 July 2020

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED
JUL 21 2020
BY: *[Signature]* TIME: *2:09*
BOC-09-14174

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 PDF copies of two (2) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-108 and 20-114, issued by this Commission on 21 July 2020. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

[Signature]
MARILOU P. MENDOZA
Chairperson

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP
RECEIVED
BY: *Charles*
DATE: 07-22-2020
TIME: 10:23am

Encl: As stated

cc: The Secretary
Department of Finance
Manila

BUREAU OF CUSTOMS
RECEIVED
DATE: 7/22/20
1:24





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 8707.90.90 MFN - 20% ad valorem AFTA - 16.07% ad valorem</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">20-108</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">21 July 2020</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“BAJAJ MAXIMA C PETROL CABIN”</p> <p>Based on the technical specifications and brochure submitted, subject article is an incomplete cab of a three-wheeled motor vehicle designed for the transport of goods. It is made of steel and is to be imported equipped with windshield and rear-view window glass, side mirrors, signal and cabin lights, wiper assembly, back rest cushion, bottle holder, door latch striker, and door rubber beading. Subject article has overall dimensions of 110 cm x 120 cm x 148 cm (LxWxH) and is to be mounted to the chassis of Bajaj Maxima C Petrol, a three-wheeled vehicle with reverse gear and differential.</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  <p>FRONT VIEW</p> </div> <div style="text-align: center;">  <p>SIDE VIEW</p> </div> <div style="text-align: center;">  <p>BACK VIEW</p> </div> </div>
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<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 87.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers a wide range of bodies for various types of vehicles (e.g., passenger vehicles, lorries (trucks) and special purpose vehicles). They are generally made of steel, lightweight alloys, wood or plastics. They may be completely equipped (e.g., with all their fittings and accessories such as dashboards, boots (trunks), seats and cushions, mats, luggage racks and electrical fittings). Incomplete bodies also fall in this heading, for example, those in which parts such as windscreens or doors remain to be added, or those in which the upholstery or paintwork has not been completely finished.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8707.90.90, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem and ASEAN-India Free Trade Area (AFTA) rate of duty of 16.07% ad valorem, subject to submission of Certificate of Origin (CO) Form “AI”.</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</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>Note: 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.</i></p>





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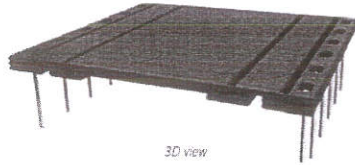
REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 4016.99.99 MFN - 5% ad valorem</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">20-114</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">21 July 2020</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“ISOSISM® SFX JOINT, Models: 400/320, 700/320 and 1000/320”</p> <p>Based on the technical data sheet submitted, subject article is a mat-shaped expansion joint of moulded, vulcanized elastomeric natural rubber elements which is bonded to metal inserts. It is designed to absorb and withstand transverse, vertical and rotational movements of bridges due to seismic motion, preventing damage to the structure. Having a longitudinal capacity ranging from 400 mm to 1000 mm, subject article is equipped with zinc-plated or stainless steel anchors for easy installation on bedding mortar, resin bath, or concrete.</p> <div style="text-align: right;">  <p>3D view</p> </div>
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<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 40.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of vulcanised rubber other than hard rubber. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of vulcanised rubber (other than hard rubber) not covered by the preceding headings of this Chapter or by other Chapters.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 4016.99.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: 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.</i></p>
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