

**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 *For: [Signature]*

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

DATE : 12 April 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 08 April 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-065	"GWM HAVAL JOLION HYBRID ELECTRIC VEHICLE (HEV)"	8703.40.82	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem
22-066	"GWM HAVAL H6 HYBRID ELECTRIC VEHICLE (HEV)"	8703.40.82	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



MASTER COPY

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-026

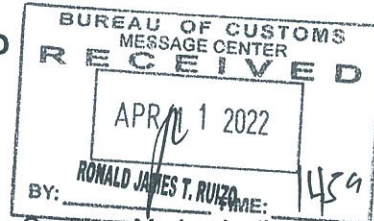
08 April 2022



BOC-09-29736

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 Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-065 and 22-066, issued by this Commission on 08 April 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

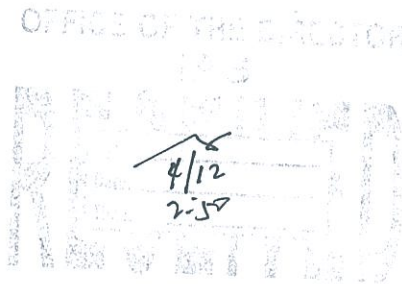
MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

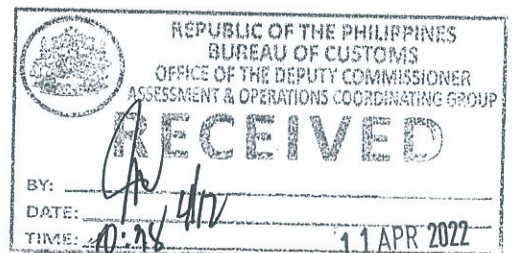


Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila



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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
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15454




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.40.82 MFN - 30% ad valorem ACFTA - 5% ad valorem		22-065
		3	DATE ISSUED
			08 April 2022

4	DESCRIPTION OF GOOD										
	“GWM HAVAL H6 HYBRID ELECTRIC VEHICLE (HEV)”										
	<p>Based on the technical specifications submitted, subject article is a completely built-up (CBU), two-wheel drive, hybrid sports utility vehicle (SUV). It has a turbocharged gasoline engine as its main source of power, which is assisted by an electric motor for a combined output once the vehicle is in motion. Being a not off-vehicle charging hybrid electric vehicle (NOVC-HEV) type, its battery pack is charged through regenerative braking and by the internal combustion engine. Subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Engine displacement (cc)</td> <td>1,499</td> </tr> <tr> <td>Battery Pack</td> <td>1.8 kWh Lithium-Ion</td> </tr> <tr> <td>Overall Dimension (LxWxH) (mm)</td> <td>4,653 x 1,886 x 1,730</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>2,140</td> </tr> <tr> <td>Seating Capacity</td> <td>5 persons</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div>	Engine displacement (cc)	1,499	Battery Pack	1.8 kWh Lithium-Ion	Overall Dimension (LxWxH) (mm)	4,653 x 1,886 x 1,730	Gross Vehicle Weight (kg)	2,140	Seating Capacity	5 persons
Engine displacement (cc)	1,499										
Battery Pack	1.8 kWh Lithium-Ion										
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5	REASONS FOR CLASSIFICATION
	<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. Vehicles which have the combination of an internal combustion piston engine and one or more electric motors, are known as “Hybrid Electric Vehicles (HEV)”. 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 2017 subheading 8703.40.82, 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; margin-top: 20px;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> 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>






REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.40.82 MFN - 30% ad valorem ACFTA - 5% ad valorem		22-066
		3	DATE ISSUED
			08 April 2022

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