

2018-06-009



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS



MANILA 1099
South Harbor, Gate3, Port Area, Manila
Website: www.customs.gov.ph Tel. Nos. 527-4537, 527-1935

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 : June 05, 2018

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 16 – 18 May 2018, 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
18-033	"EF-WJ730CLEGME (J7 Pro Wallet Cover/Flip Protective Cover"	4202.32.00	MFN – 15% Ad Valorem ATIGA – Zero*
18-119	"SOIL STABILIZATION SYSTEM (NONFRAME® METHOD"	7326.90.99	MFN – 15% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
18-121	"POSTECH BARCODE SCANNER, MODEL: PT-BS-052"	8471.90.10	MFN – Zero ACFTA – Zero*
18-129	"NESTLE®FITNESSE™ GRANOLA OATS, CRANBERRY, AND PUMPKIN SEEDS (300g)"	1904.10.90	MFN – 15% Ad Valorem

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18-130	"NESTLE®FITNESSE™ GRANOLA OATS AND HONEY (300g)"	1904.10.90	MFN – 15% Ad Valorem
18-135	"NESTLE® KITKAT CHUNKY PEANUT BUTTER (38g)"	1905.32.20	MFN – 15% Ad Valorem ATIGA – Zero*
18-150	"STEVIOL GLYCOSIDES REBAUDIOSIDE A (STEVIA)"	2938.90.00	MFN – 3% Ad Valorem ACFTA – Zero*
18-182	"BAIC Q25"	8703.22.59	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


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TCOC Ref. No. 18-053

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

21 May 2018

COMMISSIONER ISIDRO S. LAPEÑA
Bureau of Customs
Port Area, Manila

205-995
Internal Admin. Cont.
Received by: *[Signature]*
Date: 05/23/18
Time: 1
BUREAU OF CUSTOMS
OFFICE OF THE COMMISSIONER
MAY 21 2018
BY: *[Signature]*
Bureau of Customs
Office of the Commissioner
Informing Document No.
18-09858

Dear **Commissioner Lapeña**:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 18-033, 18-119, 18-121, 18-129, 18-130, 18-135, 18-150, and 18-182, issued from 16 to 18 May 2018.

Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila



REPUBLIC OF THE PHILIPPINES

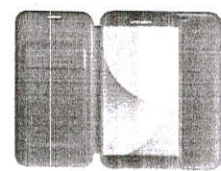
TARIFF COMMISSION

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 4202.32.00 MFN - 15% ad valorem ATIGA - Zero		18-033
		3	DATE ISSUED

4	DESCRIPTION OF GOOD
	<p>“EF-WJ730CLEGME (J7 Pro Wallet Cover/ Flip Protective Cover)”</p> <p>Based on the product specifications and sample submitted, subject article is a smartphone cover made of polycarbonate (PC) and polyurethane (PU). It is embedded with two (2) magnets, placed in the front and rear, to wake the phone or put it in sleep mode, upon opening or closing of the front cover, respectively. The front cover has an inner card slot which can be used to hold bill-folds and cards. Having an overall dimension of 76.7 mm x 153.6 mm x 14.3 mm (WxLxD), subject article is intended for Samsung Galaxy J7 (2017) smartphones.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 42.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers only the articles specifically named therein and similar containers. These containers may be rigid or with a rigid foundation, or soft and without foundation. The articles covered by the second part of the heading must, however, be only of the materials specified therein or must be wholly or mainly covered with such materials or with paper (the foundation may be of wood, metal, etc.). The expression “similar containers” in this second part includes note-cases, writing-cases, pen-cases, ticket-cases, needle-cases, key-cases, cigar-cases, pipe-cases, tool and jewellery rolls, shoe-cases, brush-cases, etc.</p> <p>EN to subheadings 4202.31, 4202.32 and 4202.39 state that these subheadings cover articles of a kind normally carried in the pocket or in the handbag and include spectacle cases, note-cases (bill-folds), wallets, purses, key-cases, cigarette-cases, cigar-cases, pipe-cases and tobacco-pouches.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 4202.32.00, 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”.</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>

FOR THE COMMISSION

Mari Lou P. Mendoza
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 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7326.90.99 MFN - 15% ad valorem PJEPA - Zero AJCEPA - Zero		18-119
		3	DATE ISSUED
			MAY 17 2018

4	<p style="text-align: center;">DESCRIPTION OF GOOD</p> <p style="text-align: center;">“SOIL STABILIZATION SYSTEM (NONFRAME® METHOD)”</p> <p>Based on the brochure and technical information submitted, subject article is a slope reinforcement system consisting of steel bar rods, steel base plates, steel wire rope, steel wire mesh, polyester and polyethylene sheet, and accessories for the rods such as couplers, nuts, spacers, washers, and plates.</p> <p>One or more steel bar rods, together with couplers and spacers, are installed into pre-drilled holes on the ground and grouted into place to resist the movement of the slope. The base plates are attached to the threaded rods and lock nuts to support the stability of the anchoring rod. The wire rope is set to supply tension onto the base plates and hold them in place. The mesh and sheet installed on the soil surface beneath the base plates prevent weathering, erosion, and small rock fall while allowing the infiltration of rain water onto the ground.</p> <p>The system’s specifications are as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 10px;"> <thead> <tr> <th style="width: 25%;">Part Name</th> <th style="width: 45%;">Surface Finish</th> <th style="width: 30%;">Dimension</th> </tr> </thead> <tbody> <tr> <td>Base Plate</td> <td>Hot dip zinc (HDZ55)</td> <td>0.22 m²</td> </tr> <tr> <td>NNS Steel Bar Rod</td> <td>Hot dip zinc (HDZ55)</td> <td>35.8 mm (D) x 5,000 mm (L)</td> </tr> <tr> <td>Wire Rope</td> <td>Aluminium-zinc alloy plating (Zn+10%Al+Na)</td> <td>8 mm (D) x 7,000 mm (L)</td> </tr> <tr> <td>Wire Mesh</td> <td>Hot dip zinc (SWMGH-3) + polyethylene coated</td> <td>2.6 mm (D)</td> </tr> </tbody> </table> <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;"> <p>2.0 m 1.73 m Slope angle 30-60°</p> </div> <div style="text-align: center;"> <p>Construction sample</p> </div> </div>	Part Name	Surface Finish	Dimension	Base Plate	Hot dip zinc (HDZ55)	0.22 m ²	NNS Steel Bar Rod	Hot dip zinc (HDZ55)	35.8 mm (D) x 5,000 mm (L)	Wire Rope	Aluminium-zinc alloy plating (Zn+10%Al+Na)	8 mm (D) x 7,000 mm (L)	Wire Mesh	Hot dip zinc (SWMGH-3) + polyethylene coated	2.6 mm (D)
Part Name	Surface Finish	Dimension														
Base Plate	Hot dip zinc (HDZ55)	0.22 m ²														
NNS Steel Bar Rod	Hot dip zinc (HDZ55)	35.8 mm (D) x 5,000 mm (L)														
Wire Rope	Aluminium-zinc alloy plating (Zn+10%Al+Na)	8 mm (D) x 7,000 mm (L)														
Wire Mesh	Hot dip zinc (SWMGH-3) + polyethylene coated	2.6 mm (D)														

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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

TCC (AR) NO.

18-119

5 REASONS FOR CLASSIFICATION

Heading 73.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding, assembling, welding, turning, milling or perforating other than articles included in the preceding headings of this Chapter or covered by Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature.

In view thereof, subject article is classified under AHTN 2017 subheading 7326.90.99 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "JP" and "AJ", 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



Republic of the Philippines
TARIFF COMMISSION



18-00171

Mari Lou P. Mendoza

MARILOU P. MENDOZA

Chairperson

2018-06-009 P-7

[Signature]
MASTER COPY



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

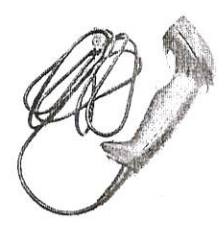
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	<p>AHTN 8471.90.10 MFN – Zero ACFTA – Zero</p>	2	TCC (AR) NO.
				18-121
			3	DATE ISSUED
			MAY 17 2018	

4 DESCRIPTION OF GOOD

“POSTECH BARCODE SCANNER, MODEL: PT-BS-052”

Based on the product specifications submitted, subject article is a handheld laser barcode reader. It scans one-dimensional (1D) barcodes at a speed of up to 300 times per second. Its multiple interface supports are PS/2 (Personal System/2), RS-232 (Recommended Standard no. 232), and standard USB interface. It has a voltage rating of 5 VDC and operating current of 85 mA. Subject article is designed for small stores, restaurants, shopping markets, and warehouses, among others.



5 REASONS FOR CLASSIFICATION

Heading 84.71 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, optical readers. These do not require the use of special ink. The characters are read directly by a series of photoelectric cells and translated on the binary code principle. This group also includes bar code readers. These machines generally use photosensitive semiconductor devices, e.g., laser diodes, and are used as input units in conjunction with an automatic data processing machine, or with other machines, e.g., cash registers. They are designed for working in the hand, for placing on a table or for fixing to a machine.

In view thereof, subject article is classified under AHTN 2017 subheading 8471.90.10, 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

[Signature]

MARILOU P. MENDOZA
Chairperson



2018-06-009 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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1904.10.90 MFN - 15% ad valorem		18-129
		3	DATE ISSUED
			MAY 16 2018

4 DESCRIPTION OF GOOD

“NESTLÉ® FITNESSE™ GRANOLA OATS, CRANBERRY, AND PUMPKIN SEEDS (300 g)”

Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a granola containing crunchy clusters of whole grain oats with dried cranberries and pumpkin seeds. Its other ingredients include whole grain oat flour, wheat flour, oat flour, rice semolina, sugar, inverted sugar syrup, molasses, vegetable oil, minerals, acid regulator, salt, malt extract, cinnamon, emulsifier, and tocopherols. It is produced by mixing steam-cooked cereals with other raw materials followed by baking, breaking, and packing. Subject article is packed in resealable plastic bags with net weight of 300 grams.



5 REASONS FOR CLASSIFICATION

Heading 19.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt, sugar, molasses, malt extract, fruit or cocoa, etc., may have been added during or after their manufacture.

In view thereof, subject article is classified under AHTN 2017 subheading 1904.10.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.

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

Mariou P. Mendoza
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 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1904.10.90 MFN - 15% ad valorem		18-130
		3	DATE ISSUED
			MAY 16 2018

4 DESCRIPTION OF GOOD

“NESTLÉ® FITNESSE™ GRANOLA OATS & HONEY (300 g)”

Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a granola containing crunchy clusters of whole grain oats with honey. Its other ingredients include whole grain oat flour, wheat, wheat flour, rice semolina, sugar, invert sugar syrup, vegetable oil, coconut, mineral, molasses, natural flavouring substances, salt, raising agent, barley malt extract, emulsifier, tocopherols, and acid regulator. It is produced by mixing steam-cooked cereals with other raw materials followed by baking, breaking, and packing. Subject article is packed in resealable plastic bags with net weight of 300 grams.



5 REASONS FOR CLASSIFICATION

Heading 19.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt; sugar, molasses, malt extract, fruit or cocoa, etc., may have been added during or after their manufacture.

In view thereof, subject article is classified under AHTN 2017 subheading 1904.10.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.

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



18-00167

2018-02-009 P-10

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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 1905.32.20 MFN – 15% ad valorem ATIGA – Zero</p>		18-135
		3	DATE ISSUED
			MAY 18 2018

4 DESCRIPTION OF GOOD

“NESTLÉ® KITKAT CHUNKY PEANUT BUTTER (38 g)”

Based on the complete product composition, process flow and sample submitted, subject article is a peanut butter-filled wafer bar coated with milk chocolate and rice crispies. It is made from sugar, milk solids, vegetable fat and oil, wheat flour, cocoa butter, emulsifiers, cocoa powder, cocoa mass, glucose syrup powder, flavours, stabilizers, salt, rice crispies, and peanut butter. Subject article is packed in metallized plastics weighing 38 grams.



5 REASONS FOR CLASSIFICATION

Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 covers all bakers' wares. The most common ingredients of such wares are cereal flours, leavens and salt but they may also contain other ingredients such as : gluten, starch, flour of leguminous vegetables, malt extract or milk, seeds such as poppy, caraway or anise, sugar, honey, eggs, fats, cheese, fruit, cocoa in any proportion, meat, fish, bakery " improvers ", etc. The heading includes, among others, waffles and wafers, which are light fine bakers' wares baked between patterned metal plates.

In view thereof, subject article is classified under AHTN 2017 subheading 1905.32.20, 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 (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

[Signature]

MARILOU P. MENDOZA
Chairperson



2018-06-609 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	2	TCC (AR) NO.
	AHTN 2938.90.00 MFN - 3% ad valorem ACFTA - Zero		18-150
		3	DATE ISSUED
			MAY 18 2018

4 DESCRIPTION OF GOOD

“STEVIOL GLYCOSIDES REBAUDIOSIDE A (STEVIA)”

Based on the product specification, material safety data sheet, picture of packaging, and sample submitted, subject article is a natural sweetener obtained from stevia leaf, consisting of, at minimum, 95% total steviol glycosides (40%-99% rebaudioside A). It is in the form of fine, white powder. Packed in 20 kg metallized plastic bags, subject article is used as a sugar substitute in the food industry.

5 REASONS FOR CLASSIFICATION

Heading 29.38 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading also covers natural mixtures of glycosides and of their derivatives (e.g., a natural mixture of digitalis glycosides containing purpurea glycosides A and B, digitoxin, gitoxin, gitaloxin, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 2938.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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 (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
Chairperson



18-00173

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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		2	TCC (AR) NO.
	AHTN 8703.22.59 MFN - 30% ad valorem ACFTA - 5% ad valorem			18-182
			3	DATE ISSUED
				MAY 17 2018

4	DESCRIPTION OF GOOD															
	“BAIC Q25”															
	Based on the product specifications submitted, subject article is a two-wheel-driven, completely built-up (CBU) sports utility vehicle (SUV). It has the following specifications:															
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Engine</td> <td style="width: 35%;">Fuel</td> <td style="width: 50%; text-align: center;">Gasoline</td> </tr> <tr> <td></td> <td>Cylinder Capacity (cc)</td> <td style="text-align: center;">1,499</td> </tr> <tr> <td>Overall Dimensions (LxWxH;mm)</td> <td></td> <td style="text-align: center;">4,095 x 1,750 x 1,583</td> </tr> <tr> <td>Seating Capacity</td> <td></td> <td style="text-align: center;">5</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td></td> <td style="text-align: center;">1,553</td> </tr> </table>	Engine	Fuel	Gasoline		Cylinder Capacity (cc)	1,499	Overall Dimensions (LxWxH;mm)		4,095 x 1,750 x 1,583	Seating Capacity		5	Gross Vehicle Weight (kg)		1,553
Engine	Fuel	Gasoline														
	Cylinder Capacity (cc)	1,499														
Overall Dimensions (LxWxH;mm)		4,095 x 1,750 x 1,583														
Seating Capacity		5														
Gross Vehicle Weight (kg)		1,553														
																

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; 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 8703.22.59, 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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>18-00166</p>