



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS

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09 May 2017

MEMORANDUM:

TO : **All District and Sub-port Collectors
All Chiefs, Formal Entry Division
And Formal Entry Division Personnel**

RE : **Tariff Commission Circulars**

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued from May 2 to 5, 2017, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2012 AHTN CODE	RATE OF DUTY
16-344	'ARDROX® 185L'	3810.10.00	MFN-1% Ad Valorem ATIGA-Zero*
16-346	'GARDOBOND X 4590 FE'	3824.90.99	MFN-3% Ad Valorem ATIGA-Zero*
17-027	'PERGO® LAMINATE FLOORING'	4411.13.00	MFN-15% ad valorem
17-037	'FRESTA® F'	2309.90.20	MFN-1% Ad Valorem
17-042	'COTRAN KC80 WATERSEAL MASTIC TAPE/CORETRAN KC80 RUBBER MASTIC TAPE'	4005.10.90	MFN-3% Ad Valorem ACFTA-Zero*
17-065	'VIGOR L-TOXIN BINDER'	3824.90.99	MFN-3% Ad Valorem
17-083	'FEATHER® MICROTOME BLADE No. R-35'	8208.90.00	MFN-1% Ad Valorem PJEPA-Zero* AJCEPA-Zero*
17-123	'DXN PORIA S 450 MG CAPSULE	1211.90.19	MFN-3% Ad Valorem ATIGA-Zero*
17-134	'BAIC FREEDOM MINITRUCK, DOUBLE CAB'	8704.31.29	MFN-30% Ad Valorem ACFTA-20% Ad Valorem*
17-146	'JAC J4 SEDAN'	8703.22.19	MFN-30% Ad Valorem ACFTA-20% Ad Valorem*

cont... (page 2)

17-148	"KEYTON M70 CARGO VAN"	8704.31.29	MFN – 30% Ad Valorem ACFTA – 20% Ad Valorem*
17-152	"JAC M3 PASSENGER VAN"	8703.23.91	MFN – 30% Ad Valorem ACFTA – 30% Ad Valorem*
17-153	"JAC M5 PASSENGER VAN"	8703.23.92	MFN – 30% Ad Valorem ACFTA – 30% Ad Valorem*

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

For your information and guidance and strict compliance.

Atty. EDWARD JAMES A. DY BUCO
Deputy Commissioner
Assessment and Operations Coordinating Group

cc: COMMISSIONER OF CUSTOMS

2017-05-028 P.3



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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#2017-05-1060

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE COMMISSIONER

AS OFFICER IN CHARGE
ASSESSED

BY: Carlo
DATE: MAY 08 2017
TIME: 4:25 PM

05 May 2017

COMMISSIONER NICANOR E. FAELDON
Bureau of Customs
Port Area, Manila

BUREAU OF CUSTOMS
OFFICE OF THE COMMISSIONER
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MAY 08 2017

BY: Jusel TIME: 12:38



Dear Commissioner Faeldon:

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. 16-344, 16-346, 17-027, 17-037, 17-042, 17-085, 17-083, 17-123, 17-134, 17-146, 17-148, 17-152, and 17-153, together with their respective brochures/technical literature, issued from 02 to 05 May 2017.

Thank you.

Very truly yours,

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

17-05-09-214

IMPORTS & ASSESSMENT SERVICE

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MAY 10 2017

BY: [Signature]

Encl: As stated.

cc: The Secretary
Department of Finance
Manila

2017-05-028 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	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3810.10.00 MFN - 1% ad valorem ATIGA - Zero		16-344
		3	DATE ISSUED
			MAY 02 2017

4	DESCRIPTION OF GOOD
	“ARDROX® 185L” <p>Based on the technical data sheet and chemical composition submitted, subject article is an alkaline rust and scale remover liquid solution, composed of sodium hydroxide, sodium gluconate, and water. It is primarily intended for the removal of heavy rust and scale from ferrous components in immersion tanks, used at a concentration of 30-50% by volume in water. Subject article is in the form of colorless to light yellow liquid and comes in 25 liter plastic containers.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 38.10 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, pickling preparations for metal surfaces. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, among others, pickling preparations for metal surfaces. These are preparations used to remove oxides, scale, rust or tarnish from the surface of metals, or for roughening these surfaces to facilitate certain operations. The pickling process may be a finishing operation, or may be effected at an earlier stage, or prior to coating the metal, e.g., by galvanising, metallising, tinning, cladding, electroplating, painting, etc. Pickling preparations are usually based on dilute acids (hydrochloric, sulphuric, hydrofluoric, nitric, phosphoric, etc.), and sometimes contain inhibitors which restrict the corrosion of the metal. Some, however, have a basis of alkalis (e.g., sodium hydroxide).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3810.10.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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>
	FOR THE COMMISSION MARILOU P. MENDOZA Chairperson
	 17-00113

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3824.90.99		16-346	
MFN - 3% ad valorem		3	
ATIGA - Zero		DATE ISSUED	
		MAY 05 2017	

4 DESCRIPTION OF GOOD

"GARDOBOND X 4590 FE"

Based on the material safety data sheet and chemical composition submitted, subject article is an aqueous solution of sodium hydroxide, nickel nitrate, and cobalt nitrate. Applied by spraying or by immersing, it is used as an alkaline solution for the treatment of hot-dip galvanized, hot-dip alloy galvanized, and electrogalvanized metal sheet and strip to improve corrosion resistance and adhesion of painted and plastic-coated materials. Subject article is packed in 225 kg drum containers.

5 REASONS FOR CLASSIFICATION

Heading 38.24 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, chemical products and chemical or other preparations. The chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances or prepared directly. The chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. The preparations and chemical products falling here include, among others, anti-rust preparations. These may be preparations based on, for example, phosphoric acid which acts chemically in the prevention of rust.

In view thereof, subject article is classified under 2012 AHTN subheading 3824.90.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



17-00118

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TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

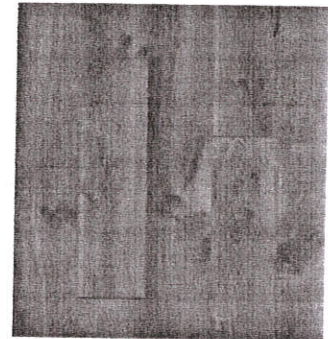
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	AHTN 4411.13.00 MFN - 15% ad valorem	2	TCC (AR) NO.
				17-027
			3	DATE ISSUED
			MAY 03 2017	

4 DESCRIPTION OF GOOD

“PERGO® LAMINATE FLOORING”

Based on the brochure, material composition, process flow chart, and sample submitted, subject article is a multi-layered flooring panel. It consists of five (5) layers: a backing layer made of plastic; the core, a High Density Fibreboard (HDF) panel with a density of 800 kg/m³; a decorative graphic sheet; an anti-scratch protective layer, made from melamine resin and aluminum oxide particles; and a PermaMax™ wear-resistant layer. Subject article comes in standardized sizes, with thickness ranging from 8 mm to 9 mm, lengths of 1200 mm to 1224 mm, and widths of 190 mm to 408 mm. Each flooring panel is tongued and grooved on the edges to securely lock each panel side by side upon assembly.



5 REASONS FOR CLASSIFICATION

Heading 44.11 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, among others, medium density fibreboard (MDF), which is manufactured in a process in which additional thermosetting resins are added to the dried wood fibres in order to assist the bonding process in the press. The density generally ranges from 0.45 g/cm³ to 1 g/cm³. In the unworked state it has two smooth surfaces. It can be used in many different applications such as furniture, interior decoration and in building. Medium density fibreboard of a density exceeding 0.8 g/cm³ is sometimes also referred to by the trade as “high density fibreboard (HDF)”. The products of this heading remain classified herein whether or not they have been worked at the surface, the edge or the end, or coated or covered (e.g., with textile fabric, plastics, paint, paper or metal) or submitted to any other operation, provided these operations do not thereby give such products the essential character of articles of other headings.

In view thereof, subject article is classified under 2012 AHTN Subheading 4411.13.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



17-00116

2017-05-028

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 2309.90.20 MFN - 1% ad valorem</p>			17-037
		3	DATE ISSUED
		<p style="text-align: center;">MAY 02 2017</p>	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“FRESTA® F”</p> <p>Based on the information and sample submitted, subject article is a powdery beige-brownish feed additive. It is a mixture of natural aromatic ingredients based on herbs, spices and essential oils spray-dried on mineral-based carrier. It is used as additive for the manufacture of animal feeds to improve the aromatic properties and palatability of diets, improve digestion, and for better nutrient absorption. It is to be added to feed and feed ingredients in the preparation of a complete feed where 150-400 grams are mixed into one metric ton of all rations of mixed feed in swine. Subject article is available in 25 kg bags.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 23.09 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading includes 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 are 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.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2309.90.20 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <div style="text-align: center;">   17-00115 </div>	

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4005.10.90 MFN – 3% ad valorem ACFTA – Zero		17-042
		3	DATE ISSUED
			APR 27 2017

4	DESCRIPTION OF GOOD
	<p>“COTRAN KC80 WATERSEAL MASTIC TAPE/ CORETRAN KC80 RUBBER MASTIC TAPE”</p> <p>Based on the technical information, manufacturing process and sample submitted, subject article is a compounded, unvulcanised, self-bonding rubber tape. It consists of ethylene propylene rubber (EPR) overlaid with tacky, temperature stable, electrical grade mastic. It comes in rolls with dimensions of 51 mm x 1.65 mm x 3 m (W x T x L). It is used for electrical insulation and as moisture sealant in splices, terminations of solid dielectric power, and telecommunication cables up to 2 kV, as well as for other moisture sealing applications.</p> <div style="text-align: right;">  </div>
5	REASONS FOR CLASSIFICATION
	<p>Heading 40.05 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state this heading covers compounded rubber which is unvulcanized and is in primary forms or in plates, sheets or strip. The heading includes, among others, rubber compounded with carbon black or silica (with or without mineral oil or other ingredients).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 4005.10.90 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”.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 <p>17-00111</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	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.90.99 MFN - 3% ad valorem		17-065
		3	DATE ISSUED
			MAY 05 2017

4	DESCRIPTION OF GOOD
	“VIGOR L-TOXIN BINDER”
	<p>Based on the product label, certificate of product registration, and product analysis certificate submitted, subject article is a toxin inactivator that reduces the negative effect of mycotoxins in animals. It is composed of yeast (<i>saccharomyces cerevisiae</i>), propylene glycol, citric acid (E330), orthophosphoric acid (E338), lactic acid (E270), a mixture of flavouring compounds (aqueous solution of plant extracts), and water. It is added at a dosage of 1.0 – 4.0 liters per ton of feeds and 0.5 – 2.0 liters per 1000 liters of drinking water. Subject article is imported in 1 liter bottles.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances or prepared directly. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3824.90.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  17-00117

2017-05-028

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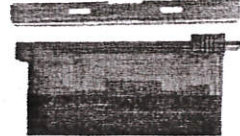

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8208.90.00		17-083
	MFN - 1% ad valorem	3	DATE ISSUED
	PJEPA - Zero		MAY 02 2017
	AJCEPA - Zero		

4	DESCRIPTION OF GOOD
	<p align="center">“FEATHER® MICROTOME BLADE No. R-35”</p> <p>Based on the technical specifications, brochure, sample, and manufacturing process submitted, subject articles are disposable stainless steel blades housed in a plastic dispenser. The dispenser contains 50 pieces of blades, with each blade measuring 8 mm (W) x 80 mm (L) with a thickness of 0.254 mm. Subject articles are held using the Feather® Microtome Blade Holder (sold separately), and are intended for thin sectioning of paraffin embedded tissue block, and especially suited for routine microtomy operations.</p> <div style="text-align: right;">   </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 82.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers knives and cutting blades, for machines or for mechanical appliances. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers unmounted knives or cutting blades, rectangular, circular or of other shapes, for machines or for mechanical appliances. The heading includes knives or cutting blades for other machines or mechanical appliances, such as blades and knives for machines for cutting paper, textiles, plastics, etc.</p> <p>In view thereof, subject articles are classified under 2012 AHTN Subheading 8208.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <div style="text-align: center;">  17-00112 </div>

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1211.90.19 MFN - 3% ad valorem ATIGA - Zero		17-123
		3	DATE ISSUED
			MAY 02 2017

4	DESCRIPTION OF GOOD
	“DXN PORIA S 450 MG CAPSULE”
	<p>Based on the product specifications, production process flow diagram, and sample submitted, subject article is a food supplement in capsule form containing 100% mycelium of <i>Poria cocos</i>, a fungus variety. It has no synthetic ingredient, preservative, colouring or flavouring. It is traditionally used for health and for strengthening the body. Subject article is packed in plastic bottles containing 30 or 90 capsules per bottle.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Heading 12.11 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers vegetable products of a kind used primarily in perfumery, in pharmacy or medicine, or for insecticidal, fungicidal, parasiticidal or similar purposes. They may be in the form of whole plants, mosses or lichens, or of parts (such as wood, bark, roots, stems, leaves, flowers, petals, fruits and seeds (other than oleaginous fruits and oil seeds classified in headings 12.01 to 12.07)), or in the form of waste resulting, in the main, from mechanical treatment. They remain in the heading whether fresh or dried, whole, cut, crushed, ground or powdered or (where appropriate) grated or hulled. Products of this heading impregnated with alcohol remain classified here.</p> <p>Plants and parts (including seeds and fruits) of trees, bushes, shrubs or other plants are classified here if of a kind used directly for the purposes specified above or if used for the production of extracts, alkaloids or essential oils suitable for those purposes.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 1211.90.19, with a Most Favoured Nation (MFN) rate of duty of 3% 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>
	  17-00114

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION



Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY
<p>AHTN 8704.31.29</p> <p>MFN - 30% ad valorem</p> <p>ACFTA - 20% ad valorem</p>	

2	TCC (AR) NO.
17-134	
3	DATE ISSUED
APR 27 2017	

4	DESCRIPTION OF GOOD
<p>“BAIC FREEDOM MINITRUCK, DOUBLE CAB”</p> <p>Based on the product specifications submitted, subject article is a completely built-up (CBU), double cab, cargo truck. It is powered by a gasoline engine with cylinder capacity of 1,372 cc. Having a gross vehicle weight of 1,900 kg with overall dimensions of 4,565 mm x 1,528 mm x 1,845 mm (LxWxH), subject article is designed for the transport of goods.</p>	



5	REASONS FOR CLASSIFICATION
<p>Heading 87.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers in particular, among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8704.31.29 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of 20% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p>	
<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>	
  17-00110	

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TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 2012 AHTN CODE AND RATE/S OF IMPORT DUTY AHTN 8703.22.19 MFN – 30% ad valorem ACFTA – 20% ad valorem	2 TCC (AR) NO. 17-146
	3 DATE ISSUED MAY 05 2017

4 DESCRIPTION OF GOOD “JAC J4 SEDAN” <p>Based on the technical specifications submitted, subject article is a brand new, motorized, sedan type road vehicle imported completely built-up (CBU), with the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="2" style="text-align: center;">JAC J4 Sedan</th> </tr> </thead> <tbody> <tr> <td style="text-align: left;">Body Type</td> <td style="text-align: center;">Sedan</td> </tr> <tr> <td style="text-align: left;">Engine</td> <td style="text-align: center;">1499 cc, VVT Gasoline</td> </tr> <tr> <td style="text-align: left;">Overall Dimension (l x w x h; mm)</td> <td style="text-align: center;">4435 x 1725 x 1505</td> </tr> <tr> <td style="text-align: left;">Wheel Base (mm)</td> <td style="text-align: center;">2560</td> </tr> <tr> <td style="text-align: left;">Gross Vehicle Weight (kg)</td> <td style="text-align: center;">1485</td> </tr> <tr> <td style="text-align: left;">Seating Capacity</td> <td style="text-align: center;">5</td> </tr> </tbody> </table>	JAC J4 Sedan		Body Type	Sedan	Engine	1499 cc, VVT Gasoline	Overall Dimension (l x w x h; mm)	4435 x 1725 x 1505	Wheel Base (mm)	2560	Gross Vehicle Weight (kg)	1485	Seating Capacity	5
JAC J4 Sedan														
Body Type	Sedan													
Engine	1499 cc, VVT Gasoline													
Overall Dimension (l x w x h; mm)	4435 x 1725 x 1505													
Wheel Base (mm)	2560													
Gross Vehicle Weight (kg)	1485													
Seating Capacity	5													

5 REASONS FOR CLASSIFICATION <p>Heading 87.03 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 (ENs) state that this heading includes, among others, motor cars (e.g., limousines, taxis, sports cars and racing cars).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8703.22.19, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 20% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p style="text-align: right; margin-right: 100px;">FOR THE COMMISSION</p> <p style="text-align: right; margin-right: 100px;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right; margin-right: 100px;">MARILOU P. MENDOZA Chairperson</p> <div style="text-align: center; margin-top: 20px;"> Republic of the Philippines TARIFF COMMISSION 17-00119 </div>

2017-05-028

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TARIFF COMMISSION

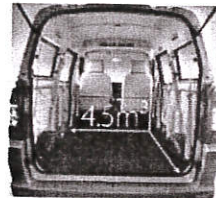
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8704.31.29 MFN - 30% ad valorem ACFTA - 20% ad valorem		17-148
		3	DATE ISSUED
			MAY 05 2017

4 DESCRIPTION OF GOOD**“KEYTON M70 CARGO VAN”**

Based on the product specifications submitted, subject article is a completely built-up (CBU) cargo van. It is powered by a gasoline engine with rated power of 67 kW. It has two (2) seats in front for the driver and passenger and a cargo area in the rear. Having a gross vehicle weight of 1,850 kg and overall dimensions of 4,071 mm x 1,677 mm x 1,902 mm (LxWxH), subject article is designed for the transport of goods.

**5 REASONS FOR CLASSIFICATION**

Heading 87.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers in particular, among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds.

In view thereof, subject article is classified under 2012 AHTN subheading 8704.31.29 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of 20% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

FOR THE COMMISSION

MARILOU P. MENDOZA

Chairperson



17-00120

2017-05-028

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By
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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 2012 AHTN CODE AND RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 8703.23.91 MFN - 30% ad valorem ACFTA - 30% ad valorem</p>	<p>2 TCC (AR) NO. 17-152</p> <p>3 DATE ISSUED MAY 05 2017</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“JAC M3 Passenger Van”</p> <p>Based on the brochure submitted, subject article is a completely built-up (CBU) passenger van with a gross vehicle weight of 2,195 kg. It is powered by a gasoline engine with piston displacement of 1,590 cc. Measuring 4,645 mm x 1,740 mm x 1,900 mm (LxWxH), it is used for the transport of up to eight (8) persons.</p> <div style="text-align: center;">  </div>
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<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 87.03 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 (ENs) 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, etc.).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8703.23.91 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="text-align: left; margin-top: 20px;">  <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-00121</p> </div>
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2017-05-028

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	<p>AHTN 8703.23.92 MFN - 30% ad valorem ACFTA - 30% ad valorem</p>	2	TCC (AR) NO.
				17-153
			3	DATE ISSUED
			MAY 05 2017	

4 DESCRIPTION OF GOOD

"JAC M5 Passenger Van"

Based on the brochure submitted, subject article is a completely built-up (CBU) passenger van with a gross vehicle weight of 2,800 kg. It is powered by a gasoline engine with piston displacement of 1,997 cc. Measuring 5,100 mm x 1,840 mm x 1,970 mm (LxWxH), it is used for the transport of up to seven (7) persons.



5 REASONS FOR CLASSIFICATION

Heading 87.03 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 (ENs) 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, etc.).

In view thereof, subject article is classified under 2012 AHTN subheading 8703.23.92 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form "E".

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson

