



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 02-2022

MEMORANDUM

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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 CIRCULAR/ADVANCE RULING
(TCC/AR)

DATE : 03 January 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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 28 December 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-230	"BYD TANG"	8703.80.98	MFN – 30% Ad Valorem ACFTA – 30% Ad Valorem

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 02-2022



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

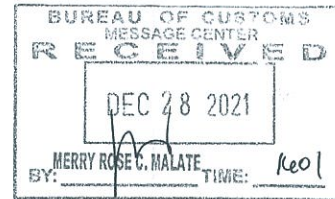
TCOC Ref. No. 21-100

28 December 2021

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-27246



Dear **Commissioner Guerrero**:

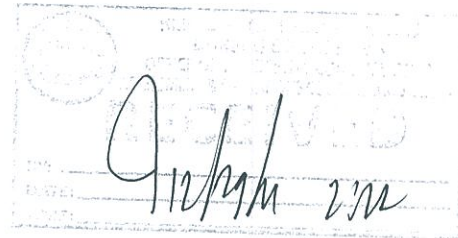
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 21-230, issued by this Commission on 28 December 2021. This Advance Ruling has 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
Email Address: TC.Assist@mail.tariffcommission.gov.ph






REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.80.98		21-230
	MFN - 30% ad valorem	3	DATE ISSUED
	ACFTA - 30% ad valorem		28 December 2021

4	DESCRIPTION OF GOOD												
	"BYD TANG"												
	<p>Based on the technical specifications submitted, subject article is a brand new, all-wheel drive, battery electric vehicle (BEV) imported completely built-up (CBU). It has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Body Type</td> <td>Sports Utility Vehicle (SUV)</td> </tr> <tr> <td>Electric Motor</td> <td>180 kW AC permanent magnet synchronous</td> </tr> <tr> <td>Battery Capacity/Type</td> <td>82.8 kWh BYD Ni-Co-Mn (NCM)</td> </tr> <tr> <td>Dimensions (L x W x H; mm)</td> <td>4,870 x 1,950 x 1,725</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>2,820</td> </tr> <tr> <td>Seating Capacity</td> <td>7 persons</td> </tr> </table> <div style="text-align: right;">  <p>• Body paint colours may vary.</p> </div>	Body Type	Sports Utility Vehicle (SUV)	Electric Motor	180 kW AC permanent magnet synchronous	Battery Capacity/Type	82.8 kWh BYD Ni-Co-Mn (NCM)	Dimensions (L x W x H; mm)	4,870 x 1,950 x 1,725	Gross Vehicle Weight (kg)	2,820	Seating Capacity	7 persons
Body Type	Sports Utility Vehicle (SUV)												
Electric Motor	180 kW AC permanent magnet synchronous												
Battery Capacity/Type	82.8 kWh BYD Ni-Co-Mn (NCM)												
Dimensions (L x W x H; mm)	4,870 x 1,950 x 1,725												
Gross Vehicle Weight (kg)	2,820												
Seating Capacity	7 persons												

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 8703.80.98 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> <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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <p>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.</p>

