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BUREAU OF CUSTOMS
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

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 *Ed*

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

DATE : 19 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 copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 13 January 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-241	"BYD S1 EV"	8703.80.98	MFN – 30% Ad Valorem ACFTA – 30% Ad Valorem
21-242	"TATA DAEWOO DUMP TRUCK, Model: K6DVF"	8704.23.66	MFN – 20% Ad Valorem AKFTA – 5% Ad Valorem

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



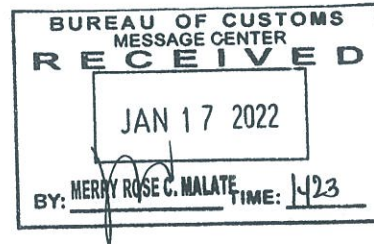
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-004

13 January 2022



BOC-09-27627



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. 21-241 and 21-242, issued by this Commission on 13 January 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

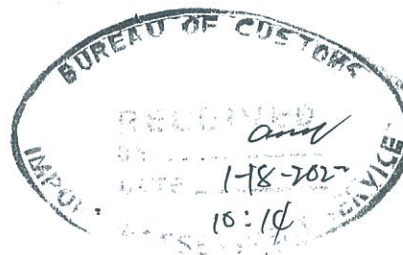
MariLou P. Mendoza Digitally signed

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
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 2022 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 8704.23.66 MFN - 20% ad valorem AKFTA - 5% ad valorem	21-242
	3 DATE ISSUED
	13 January 2022

4 DESCRIPTION OF GOOD										
“TATA DAEWOO DUMP TRUCK, Model: K6DVF”										
Based on the technical specifications submitted, subject article is a used 6x4 dump truck to be imported completely built-up (CBU). It has the following specifications:										
<table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Frame Type</td> <td>Ladder type, double channel</td> </tr> <tr> <td>Engine displacement / type</td> <td>14,618 cc, V-type 8 cylinder diesel engine</td> </tr> <tr> <td>Dimensions (LxWxH; mm)</td> <td>8,890 x 2,600 x 3,280</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>38,000</td> </tr> <tr> <td>Maximum speed (km/hr)</td> <td>97</td> </tr> </table>	Frame Type	Ladder type, double channel	Engine displacement / type	14,618 cc, V-type 8 cylinder diesel engine	Dimensions (LxWxH; mm)	8,890 x 2,600 x 3,280	Gross Vehicle Weight (kg)	38,000	Maximum speed (km/hr)	97
Frame Type	Ladder type, double channel									
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Gross Vehicle Weight (kg)	38,000									
Maximum speed (km/hr)	97									
										

5 REASONS FOR CLASSIFICATION
<p>Heading 87.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, in particular, delivery trucks and vans of all kinds, removal vans; lorries (trucks) with automatic discharging devices (tipping lorries (trucks), etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8704.23.66 with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK”.</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: center;">FOR THE COMMISSION Digitally signed  MARILOU P. MENDOZA Chairperson</p> <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>

