

2019-01-39



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA 1099

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**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 :** January 22, 2019

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 09 to 11 January 2019, 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
18-597	"OLIWAX® LC"	3404.90.90	MFN – 1% Ad Valorem
18-690	"AXELERON™ CS 7540 NT CPD"	3901.40.00	MFN – 3% Ad Valorem
18-699	"BURKERT TYPE 6013/6013 A SOLENOID VALVE"	8481.80.99	MFN – 5% Ad Valorem AANZFTA – 4% Ad Valorem*

2019-01-30 p. 2



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

MANILA 1099

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18-701	"BARCO UNISEE 55" BEZEL-LESS TILED LIQUID CRYSTAL DISPLAY (LCD) VIDEO WALL PLATFORM"	8528.52.00A	MFN – Zero ATIGA – Zero*
18-714	"EINet LT ENERGY & POWERMETER"	9028.30.90	MFN – Zero
18-716	"DAYUN N8C CABIN 6x4 SERIES MIXER TRUCK, MODEL: DYX5250"	8705.40.00	MFN – 3% Ad Valorem ACFTA – Zero*
18-717	"DAYUN N8C CABIN 8x4 SERIES MIXER TRUCK, MODEL: DYX5310"	8705.40.00	MFN – 3% Ad Valorem ACFTA – Zero*
18-719	"DAYUN N6 CABIN 6x2 F SERIES CARGO TRUCK, MODEL: CGC1254-F"	8704.23.69	MFN – 20% Ad Valorem ACFTA – 5% Ad Valorem*
18-720	"DAYUN N8C CABIN 6x2 SERIES TRACTOR, MODEL: CGC4220"	8701.20.91	MFN – 3% Ad Valorem ACFTA – 3% Ad Valorem*
18-721	"DAYUN N8V CABIN 6x4 SERIES TRACTOR, MODEL: CGC4250-V"	8701.20.91	MFN – 3% Ad Valorem ACFTA – 3% Ad Valorem*
18-726	"DAYUN N6 CABIN 6x2 R SERIES CARGO TRUCK, MODEL: CGC1254-R"	8704.23.69	MFN – 20% Ad Valorem ACFTA – 5% Ad Valorem*

2019-01-039 p.3



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
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MANILA 1099

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18-727	"DAYUN N8C CABIN 6x4 SERIES TRACTOR, MODEL: CGC4250"	8701.20.91	MFN – 3% Ad Valorem ACFTA – 3% Ad Valorem*
18-728	"DAYUN N8V CABIN 8x4 SERIES CARGO TRUCK, MODEL: CGC1311-V"	8704.23.69	MFN – 20% Ad Valorem ACFTA – 5% Ad Valorem*
18-729	"GPX DEMON 150 GN MOTORCYCLE"	8711.20.96	MFN – 30% Ad Valorem ATIGA – Zero*
18-730	"GPX GENTLEMAN MOTORCYCLE"	8711.20.94	MFN – 30% Ad Valorem ATIGA – Zero*
18-731	"GPX DEMON 150 GR MOTORCYCLE"	8711.20.96	MFN – 30% Ad Valorem ATIGA – Zero*

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

**For your information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**

2019-01-039 p.4



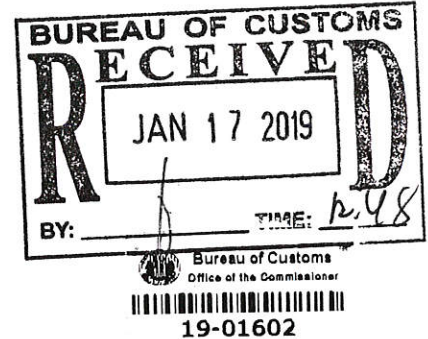
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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

TCOC Ref. No. 19-006

16 January 2019

**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), 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 original copies of sixteen (16) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-597, 18-690, 18-699, 18-701, 18-714, 18-716, 18-717, 18-719, 18-720, 18-721, 18-726, 18-727, 18-728, 18-729, 18-730, and 18-731, issued by this Commission from 09 to 11 January 2019.

Thank you.

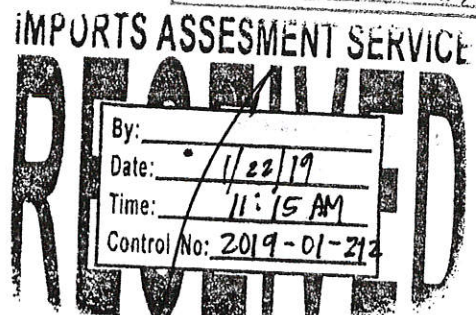
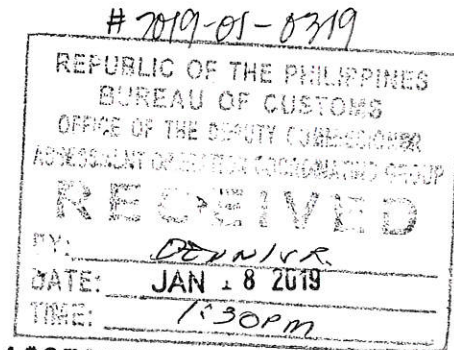
Very truly yours,

*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated.

cc: *The Secretary*  
Department of Finance  
Manila



2019-01-039 p.5



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION  
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3404.90.90</b> <b>MFN – 1% ad valorem</b>		<b>18-597</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 11 2019</b>

**4 DESCRIPTION OF GOOD**

**“OLIWAX® LC”**

Based on the technical data sheet, regulatory information sheet, safety data sheet, and laboratory test result submitted, subject article is a cosmetic-grade synthetic wax containing a mixture of cetyl palmitate, sorbitan palmitate, and sorbitan olivate. It is in the form of waxy flakes with a slight characteristic odour and has a dropping point value of 49°C. Packed in 20-kg fiber drums, subject article is used as a hydrating and moisturizing agent, liquid crystal promoter, structure agent, and as an emulsion stabilizer in different cosmetic products.

**5 REASONS FOR CLASSIFICATION**

Heading 34.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers artificial waxes and prepared waxes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers artificial waxes (sometimes known in industry as “synthetic waxes”) and prepared waxes, as defined in Note 5 to this Chapter, which consist of or contain relatively high molecular weight organic substances and which are not separate chemically defined compounds. These waxes are, among others, chemically produced organic products of a waxy character, whether or not water-soluble. Waxes of heading 27.12, produced synthetically or otherwise (e.g., Fischer-Tropsch waxes consisting essentially of hydrocarbons) are, however, excluded. Water-soluble waxy products having surface-active properties are also excluded (heading 34.02).

In view thereof, subject article is classified under AHTN 2017 subheading 3404.90.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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



*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

2019-01-039 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)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3901.40.00 MFN - 3% ad valorem		18-690
		<b>3</b>	<b>DATE ISSUED</b>
			JAN 11 2019

**4 DESCRIPTION OF GOOD**

**“AXELERON™ CS 7540 NT CPD”**

Based on the certificate of analysis, declaration of product composition, technical information, packing list, and process flowchart submitted, subject article is an ethylene-butene copolymer resin stabilized with metal deactivator, containing by weight less than 95% ethylene and up to 15% 1-butene. It is in the form of white pellets having a melt index of 0.70 g/10 minutes at 190°C and a density of 0.921 g/cm<sup>3</sup>. Packed in 25-kg bags, subject article is used in the manufacture of general purpose insulation for wires and cables.

**5 REASONS FOR CLASSIFICATION**

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00 with a Most Favoured Nation (MFN) rate of duty of 3% 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



*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
 Chairperson

2019-01-039 p.7



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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

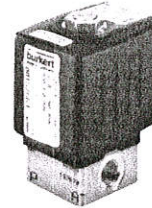
<b>1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8481.80.99</b> <b>MFN - 5% ad valorem</b> <b>AANZFTA - 4% ad valorem</b>	<b>2 TCC (AR) NO.</b>
	<b>18-699</b>
	<b>3 DATE ISSUED</b>
<b>JAN 11 2019</b>	

**4 DESCRIPTION OF GOOD**

**“BURKERT TYPE 6013/6013 A SOLENOID VALVE”**

Based on the technical specifications submitted, subject article is a direct-acting, 2/2-way plunger valve. The valve features a solenoid, which is an electric coil with a movable magnetic core in its centre. This core is called the plunger. In its normally-closed position (closed in de-energized state), the plunger shuts off a small orifice. When energized, an electric current through the coil creates a magnetic field. The magnetic field exerts a force on the plunger. As a result, the plunger is pulled toward the centre of the coil so that the orifice opens, allowing the flow of liquid/gas. Subject article is to be used for controlling the flow of refrigerant and has the following specifications:

Body Material	Type 6013	Brass, stainless steel 1.4305
	Type 6013 A	Brass, stainless steel 1.4305
Port Connection	Type 6013	G 1/8, G 1/4, G 3/8, sub-base (SFB)
	Type 6013 A	G 1/8, G 1/4
Operating Voltage	Type 6013	24 V DC, 24 V/50 Hz, 230 V/50 Hz
	Type 6013 A	24 V DC, 230 V/50 Hz



**5 REASONS FOR CLASSIFICATION**

Heading 84.81 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers taps, cocks, valves and similar appliances, used on or in pipes, tanks, vats or the like to regulate the flow (for supply, discharge, etc.), of fluids (liquid, viscous or gaseous), or, in certain cases, of solids (e.g., sand). The appliances regulate the flow by opening or closing an aperture (e.g., gate, disc, ball, plug, needle or diaphragm). They may be operated by hand (by means of a key, wheel, press button, etc.), or by a motor, solenoid, clock movement, etc., or by an automatic device such as a spring, counterweight, float lever, thermostatic element or pressure capsule.

In view thereof, subject article is classified under AHTN 2017 subheading 8481.80.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of 4% ad valorem, subject to submission of Certificate of Origin (CO) Form “AANZ”.

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

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**MARILOU P. MENDOZA**  
Chairperson



2019-01-039 p.8



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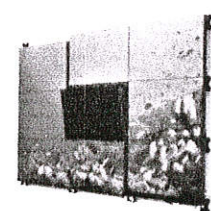
REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
		<b>18-701</b>	
		<b>3</b>	<b>DATE ISSUED</b>
		<b>JAN 11 2019</b>	

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
<b>“BARCO UNISEE 55” BEZEL-LESS TILED LIQUID CRYSTAL DISPLAY (LCD) VIDEO WALL PLATFORM”</b>	
<p>Based on the brochure and product specifications submitted, subject article is a modular, LCD monitor. It is capable of being stacked together with other modular monitors forming a portrait/landscape display platform. To be connected to a computer, subject article is used as a digital signage or as video wall display. It has the following specifications:</p>	
<b>Resolution</b>	Full HD (1920 x 1080)
<b>Connectivity</b>	2 input display port, 2 input/1 output HDMI, 2 USB (power only), 2 ethernet
<b>Power Consumption</b>	100 W - 190 W (internal supply) 92 W - 175 W (external supply)
<b>Dimension (LxWxD; mm)</b>	1,213.5 x 683 x 94.9 (external SMPS)
<b>Weight (kg)</b>	15 (LCM net); 17.4 (LCD net)



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors and projectors, not incorporating television reception apparatus. Monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71 includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features: (i) They usually display signals of graphics adaptors (monochrome or colour) which are integrated in the central processing unit of the automatic data processing machine; (ii) They do not incorporate a channel selector or video tuner; (iii) They are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00A, with a Most Favoured Nation (MFN) rate of duty of zero 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>	
<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>	





2019-01-039- P.9



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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2017 AHTN CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 9028.30.90</b> <b>MFN – Zero</b>		<b>18-714</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 11 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
	<b>“EINet LT ENERGY &amp; POWERMETER”</b>														
	<p>Based on the product manual submitted, subject article is a digital meter that measures electricity/power supply for 3-phase electrical lines. Its front panel has six (6) control buttons and a graphic screen which displays real-time energy consumption, voltage, current, frequency, neutral current, power factor, and power quality values, and communication connectivity. Its specifications are as follows:</p> <table border="1" style="width: 100%;"> <tr> <td>Power requirements</td> <td>85-260 V AC or 110-300 V DC @ 50/60 Hz</td> </tr> <tr> <td>Operating voltage limit (V)</td> <td>1000</td> </tr> <tr> <td>Operating current limit (A)</td> <td>50</td> </tr> <tr> <td>Graphic screen</td> <td>128 x 64 resolution</td> </tr> <tr> <td>Connectors</td> <td>Terminal plugs; RS-485 communication line</td> </tr> <tr> <td>Dimensions (H x W x D; mm)</td> <td>96 x 96 x 80</td> </tr> <tr> <td>Shipping weight (g)</td> <td>620</td> </tr> </table> <p>Subject article is designed to be used for large (industrial) electricity consumers.</p>	Power requirements	85-260 V AC or 110-300 V DC @ 50/60 Hz	Operating voltage limit (V)	1000	Operating current limit (A)	50	Graphic screen	128 x 64 resolution	Connectors	Terminal plugs; RS-485 communication line	Dimensions (H x W x D; mm)	96 x 96 x 80	Shipping weight (g)	620
Power requirements	85-260 V AC or 110-300 V DC @ 50/60 Hz														
Operating voltage limit (V)	1000														
Operating current limit (A)	50														
Graphic screen	128 x 64 resolution														
Connectors	Terminal plugs; RS-485 communication line														
Dimensions (H x W x D; mm)	96 x 96 x 80														
Shipping weight (g)	620														

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 90.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers gas, liquid or electricity supply or production meters, including calibrating meters therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that electricity supply or production meters of this heading measure the amount of electricity consumed (in ampere-hours or multiples thereof) (quantity meters), or the amount of energy consumed (in watt-hours or multiples thereof) (energy meters). When the voltage is constant, quantity meters may be calibrated in watt-hours (or in multiples of watt-hours). Some meters are devised for use with direct current, others for alternating current.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9028.30.90, with a Most Favoured Nation (MFN) rate of duty of zero.</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

2019-01-039 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)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8705.40.00</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b>		<b>18-716</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 11 2019</b>

**4 DESCRIPTION OF GOOD**

**“DAYUN N8C CABIN 6x4 SERIES MIXER TRUCK, MODEL: DYX5250”**

Based on the technical specifications submitted, subject article is a completely built-up (CBU), ten-wheeled concrete-mixer truck. It has the following specifications:

Engine	10,338 cc, diesel
Overall dimension (LxWxH; mm)	9,020 x 2,490 x 3,975
Gross vehicle weight (kg)	34,085
Maximum speed (kph)	≥63



Subject article is designed for both making and transporting concrete.

**5 REASONS FOR CLASSIFICATION**

Heading 87.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of motor vehicles, specially constructed or adapted, equipped with various devices that enable them to perform certain non-transport functions, i.e., the primary purpose of a vehicle of this heading is not the transport of persons or goods. The heading includes, among others, concrete-mixer lorries (trucks) consisting of a cab and a motor vehicle chassis, on which is permanently mounted a concrete-mixer, capable of use for both making and transporting concrete.

In view thereof, subject article is classified under AHTN 2017 subheading 8705.40.00, 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*

**MARILOU P. MENDOZA**

Chairperson



Republic of the Philippines  
TARIFF COMMISSION



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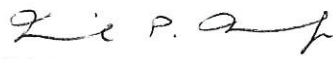


TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8705.40.00</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b>		<b>18-717</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 11 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<p style="text-align: center;"><b>“DAYUN N8C CABIN 8x4 SERIES MIXER TRUCK, MODEL: DYX5310”</b></p> <p>Based on the technical specifications submitted, subject article is a completely built-up (CBU), 12-wheeled concrete-mixer truck. It has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 35%;">Engine</td> <td>10,338 cc, diesel</td> </tr> <tr> <td>Overall dimension (LxWxH; mm)</td> <td>11,030 x 2,490 x 3,900</td> </tr> <tr> <td>Gross vehicle weight (kg)</td> <td>40,220</td> </tr> <tr> <td>Maximum speed (kph)</td> <td>≥63</td> </tr> </table> <p style="text-align: right;">  </p> <p>Subject article is designed for both making and transporting concrete.</p>	Engine	10,338 cc, diesel	Overall dimension (LxWxH; mm)	11,030 x 2,490 x 3,900	Gross vehicle weight (kg)	40,220	Maximum speed (kph)	≥63
Engine	10,338 cc, diesel								
Overall dimension (LxWxH; mm)	11,030 x 2,490 x 3,900								
Gross vehicle weight (kg)	40,220								
Maximum speed (kph)	≥63								

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of motor vehicles, specially constructed or adapted, equipped with various devices that enable them to perform certain non-transport functions, i.e., the primary purpose of a vehicle of this heading is not the transport of persons or goods. The heading includes, among others, concrete-mixer lorries (trucks) consisting of a cab and a motor vehicle chassis, on which is permanently mounted a concrete-mixer, capable of use for both making and transporting concrete.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8705.40.00, 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”.</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;"> <b>FOR THE COMMISSION</b>    <b>MARILOU P. MENDOZA</b>            Chairperson         </p> <div style="display: flex; justify-content: space-around; align-items: center;">  <div style="text-align: center;">   <small>Republic of the Philippines            TARIFF COMMISSION</small>            18-00728         </div> </div>



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8704.23.69</b>		<b>18-719</b>
	<b>MFN – 20% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ACFTA – 5% ad valorem</b>		<b>JAN 11 2019</b>

**4 DESCRIPTION OF GOOD****“DAYUN N6 CABIN 6 x 2 F SERIES CARGO TRUCK, Model: CGC1254-F”**

Based on the technical specifications submitted, subject article is a brand-new, rear-wheel-driven lorry/truck fitted with a wing cargo van to be imported completely built-up (CBU). It has the following specifications :

Diesel Engine	7,255 cc, 6-cylinder Turbo
Drivetrain	6 x 2, 10-wheeler
Overall Dimensions (L x W x H; mm)	12,000 x 2,550 x 3,990
Cargo Dimensions (L x W x H; mm)	9,830 x 2,450 x 2,500
Gross Vehicle Weight (kg)	27,960
Rated Payload (kg)	16,000
Rear Suspension	Leaf spring / Fixed axle
Cabin Seating Capacity	3

**5 REASONS FOR CLASSIFICATION**

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, among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds, removal vans.

In view thereof, subject article is classified under AHTN 2017 subheading 8704.23.69, with a Most Favoured Nation (MFN) rate of duty of 20% 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”.

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


18-00729


  
**MARILOU P. MENDOZA**  
 Chairperson

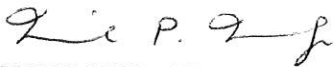




REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8701.20.91 MFN - 3% ad valorem ACFTA - 3% ad valorem		18-720
		<b>3</b>	<b>DATE ISSUED</b>
			JAN 11 2019

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
	<b>“DAYUN N8C CABIN 6 x 2 SERIES TRACTOR, MODEL: CGC4220”</b>														
	Based on the technical specifications submitted, subject article is a brand-new, rear-wheel-driven road tractor to be imported completely built-up (CBU). It has the following specifications:														
	<table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Diesel Engine</td> <td>10,338 cc, 6-cylinder</td> </tr> <tr> <td>Drivetrain</td> <td>6 x 2, 8-wheeler</td> </tr> <tr> <td>Overall Dimensions (L x W x H; mm)</td> <td>6,790 x 2,490 x 3,515</td> </tr> <tr> <td>Rated Gross Vehicle Combination</td> <td>42,985</td> </tr> <tr> <td>Weight (kg)</td> <td></td> </tr> <tr> <td>Tare Weight (kg)</td> <td>7,985</td> </tr> <tr> <td>Seating Capacity</td> <td>2, 3</td> </tr> </table>	Diesel Engine	10,338 cc, 6-cylinder	Drivetrain	6 x 2, 8-wheeler	Overall Dimensions (L x W x H; mm)	6,790 x 2,490 x 3,515	Rated Gross Vehicle Combination	42,985	Weight (kg)		Tare Weight (kg)	7,985	Seating Capacity	2, 3
Diesel Engine	10,338 cc, 6-cylinder														
Drivetrain	6 x 2, 8-wheeler														
Overall Dimensions (L x W x H; mm)	6,790 x 2,490 x 3,515														
Rated Gross Vehicle Combination	42,985														
Weight (kg)															
Tare Weight (kg)	7,985														
Seating Capacity	2, 3														
															

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers tractors (other than tractors of heading 87.09). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers tractors (other than tractors of the type used on railway station platforms, falling in heading 87.09) of various types (road tractors, heavy duty tractors for constructional engineering work, winch tractors, etc.), whatever their mode of propulsion (internal combustion piston engine, electric motor, etc.).</p> <p>The EN to subheading 8701.20 states that for the purposes of this subheading, the expression “road tractors” refers to motor vehicles which are designed to haul semi-trailers over long distances. The road tractor and semi-trailer form a combination known by various names (e.g., “articulated lorries”, “tractor-trailers”, etc.). These vehicles usually contain diesel engines and may be driven at speeds in excess of urban traffic speeds on the road network (i.e., streets in the general sense, including avenues, boulevards and motorways) with fully loaded trailers. Such vehicles have a closed cab for the driver and passengers, headlamps and dimensions authorized domestically, and are usually equipped with a fifth wheel coupling allowing rapid shift between semi-trailers performing different functions.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8701.20.91, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 3% 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>  <b>MARILOU P. MENDOZA</b> Chairperson
	
	 18-00730

2019-01-039 p. 14



*[Signature]*  
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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8701.20.91</b>		<b>18-721</b>
	<b>MFN - 3% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ACFTA - 3% ad valorem</b>		<b>JAN 11 2019</b>

**4 DESCRIPTION OF GOOD**

**“DAYUN N8V CABIN 6 x 4 SERIES TRACTOR, MODEL: CGC4250-V”**

Based on the technical specifications submitted, subject article is a brand-new, rear-wheel-driven road tractor to be imported completely built-up (CBU). It has the following specifications:

Diesel Engine	12.2 L, 6-cylinder
Drivetrain	6 x 4, 10-wheeler
Overall Dimensions (L x W x H; mm)	6,955 x 2,490 x 3,680
Rated Gross Vehicle Combination Weight (kg)	49,840
Tare Weight (kg)	8,840
Seating Capacity	2, 3



**5 REASONS FOR CLASSIFICATION**

Heading 87.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers tractors (other than tractors of heading 87.09). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers tractors (other than tractors of the type used on railway station platforms, falling in heading 87.09) of various types (road tractors, heavy duty tractors for constructional engineering work, winch tractors, etc.), whatever their mode of propulsion (internal combustion piston engine, electric motor, etc.).

The EN to subheading 8701.20 states that for the purposes of this subheading, the expression “road tractors” refers to motor vehicles which are designed to haul semi-trailers over long distances. The road tractor and semi-trailer form a combination known by various names (e.g., “articulated lorries”, “tractor-trailers”, etc.). These vehicles usually contain diesel engines and may be driven at speeds in excess of urban traffic speeds on the road network (i.e., streets in the general sense, including avenues, boulevards and motorways) with fully loaded trailers. Such vehicles have a closed cab for the driver and passengers, headlamps and dimensions authorized domestically, and are usually equipped with a fifth wheel coupling allowing rapid shift between semi-trailers performing different functions.

In view thereof, subject article is classified under AHTN 2017 subheading 8701.20.91, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 3% ad valorem, 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




REPUBLIC OF THE PHILIPPINES




## TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8704.23.69</b> <b>MFN – 20% ad valorem</b> <b>ACFTA – 5% ad valorem</b>		<b>18-726</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 11 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>																
	<b>“DAYUN N6 CABIN 6 x 2 R SERIES CARGO TRUCK, Model: CGC1254-R”</b>																
	Based on the technical specifications submitted, subject article is a brand-new, rear-wheel-driven lorry/truck fitted with a wing cargo van to be imported completely built-up (CBU). It has the following specifications :																
	<table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Diesel Engine</td> <td>7,255 cc, 6-cylinder Turbo</td> </tr> <tr> <td>Drivetrain</td> <td>6 x 2, 10-wheeler</td> </tr> <tr> <td>Overall Dimensions (L x W x H; mm)</td> <td>12,000 x 2,550 x 3,990</td> </tr> <tr> <td>Cargo Dimensions (L x W x H; mm)</td> <td>9,830 x 2,450 x 2,500</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>27,960</td> </tr> <tr> <td>Rated Payload (kg)</td> <td>16,000</td> </tr> <tr> <td>Rear Suspension</td> <td>Leaf spring / Air bag lifting axle</td> </tr> <tr> <td>Cabin Seating Capacity</td> <td>3</td> </tr> </table>	Diesel Engine	7,255 cc, 6-cylinder Turbo	Drivetrain	6 x 2, 10-wheeler	Overall Dimensions (L x W x H; mm)	12,000 x 2,550 x 3,990	Cargo Dimensions (L x W x H; mm)	9,830 x 2,450 x 2,500	Gross Vehicle Weight (kg)	27,960	Rated Payload (kg)	16,000	Rear Suspension	Leaf spring / Air bag lifting axle	Cabin Seating Capacity	3
Diesel Engine	7,255 cc, 6-cylinder Turbo																
Drivetrain	6 x 2, 10-wheeler																
Overall Dimensions (L x W x H; mm)	12,000 x 2,550 x 3,990																
Cargo Dimensions (L x W x H; mm)	9,830 x 2,450 x 2,500																
Gross Vehicle Weight (kg)	27,960																
Rated Payload (kg)	16,000																
Rear Suspension	Leaf spring / Air bag lifting axle																
Cabin Seating Capacity	3																
																	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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, among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds, removal vans.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8704.23.69, with a Most Favoured Nation (MFN) rate of duty of 20% 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><b>FOR THE COMMISSION</b></p>  <b>MARILOU P. MENDOZA</b> Chairperson
	  18-00732

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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph • Email Address: info@tariffcommission.gov.ph

2019-01-039- p.14



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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

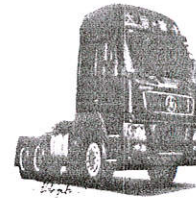
<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8701.20.91</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - 3% ad valorem</b>		<b>18-727</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 11 2019</b>

**4 DESCRIPTION OF GOOD**

**“DAYUN N8C CABIN 6 x 4 SERIES TRACTOR, MODEL: CGC4250”**

Based on the technical specifications submitted, subject article is a brand-new, rear-wheel-driven road tractor to be imported completely built-up (CBU). It has the following specifications:

Diesel Engine	10.338 L, 6-cylinder
Drivetrain	6 x 4, 10-wheeler
Overall Dimensions (L x W x H; mm)	6,955 x 2,490 x 3,515
Rated Gross Vehicle Combination	48,830
Weight (kg)	
Tare Weight (kg)	8,830
Seating Capacity	2, 3



**5 REASONS FOR CLASSIFICATION**

Heading 87.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers tractors (other than tractors of heading 87.09). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers tractors (other than tractors of the type used on railway station platforms, falling in heading 87.09) of various types (road tractors, heavy duty tractors for constructional engineering work, winch tractors, etc.), whatever their mode of propulsion (internal combustion piston engine, electric motor, etc.).

The EN to subheading 8701.20 states that for the purposes of this subheading, the expression “road tractors” refers to motor vehicles which are designed to haul semi-trailers over long distances. The road tractor and semi-trailer form a combination known by various names (e.g., “articulated lorries”, “tractor-trailers”, etc.). These vehicles usually contain diesel engines and may be driven at speeds in excess of urban traffic speeds on the road network (i.e., streets in the general sense, including avenues, boulevards and motorways) with fully loaded trailers. Such vehicles have a closed cab for the driver and passengers, headlamps and dimensions authorized domestically, and are usually equipped with a fifth wheel coupling allowing rapid shift between semi-trailers performing different functions.

In view thereof, subject article is classified under AHTN 2017 subheading 8701.20.91, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 3% ad valorem, 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*

**MARILOU P. MENDOZA**  
Chairperson



4<sup>th</sup> Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

Telephone Numbers (632) 926-8731 / (632) 928-8419 / (632) 936-3315 / (632) 936-3318 • Fax Number (632) 921-7960

Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph) • Email Address: [info@tariffcommission.gov.ph](mailto:info@tariffcommission.gov.ph)



2019-01-039 p.17



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8704.23.69</b> <b>MFN – 20% ad valorem</b> <b>ACFTA – 5% ad valorem</b>		<b>18-728</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 09 2019</b>

**4 DESCRIPTION OF GOOD**

**“DAYUN N8V CABIN 8 x 4 SERIES CARGO TRUCK, Model: CGC1311-V”**

Based on the technical specifications submitted, subject article is a brand-new, rear-wheel-driven lorry/truck fitted with a cargo bed to be imported completely built-up (CBU). It has the following specifications :

Diesel Engine	10,338 cc, 6-cylinder Turbo
Drivetrain	8 x 4, 12-wheeler
Overall Dimensions (L x W x H; mm)	12,000 x 2,490 x 3,705
Cargo Bed (L x W x H; mm)	9,600 x 2,300 x 800
Gross Vehicle Weight (kg)	29,500
Rated Maximum Payload (kg)	20,000
Axle	Leaf spring / Fixed axle
Cabin Seating Capacity	2, 3



**5 REASONS FOR CLASSIFICATION**

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, among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds, removal vans.

In view thereof, subject article is classified under AHTN 2017 subheading 8704.23.69, with a Most Favoured Nation (MFN) rate of duty of 20% 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”.

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



18-00718

4<sup>th</sup> Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

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Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph) • Email Address: [info@tariffcommission.gov.ph](mailto:info@tariffcommission.gov.ph)

2019-01-039 p. 18



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REPUBLIC OF THE PHILIPPINES




**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8711.20.96</b> <b>MFN - 30% ad valorem</b> <b>ATIGA - Zero</b>		<b>18-729</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 09 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“GPX DEMON 150 GN MOTORCYCLE”</b>
	<p>Based on the technical specifications submitted, subject article is a brand-new, completely built-up (CBU), two-wheeled motor vehicle powered by a single cylinder, four-stroke reciprocating internal combustion piston engine with a displacement of 149 cc. It features an electric starter, capacitive discharge ignition, and front and rear disc brakes. Designed to use gasohol (gasoline-alcohol) fuel, subject article measures 1,800 mm x 800 mm x 1,200 mm (LxWxH) and weighs 130 kg.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.11 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a group of two-wheeled motorised vehicles which are essentially designed for carrying persons.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8711.20.96, with a Most Favoured Nation (MFN) rate of duty of 30% 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>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	   <p>18-00719</p>

2019-01-039 p.19



*[Signature]*  
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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b> <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8711.20.94</b> <b>MFN - 30% ad valorem</b> <b>ATIGA - Zero</b>	<b>2</b> <b>TCC (AR) NO.</b>  <b>18-730</b>
	<b>3</b> <b>DATE ISSUED</b>  <b>JAN 09 2019</b>

<b>4</b> <b>DESCRIPTION OF GOOD</b>  <b>“GPX GENTLEMAN MOTORCYCLE”</b>  <p>Based on the technical specifications submitted, subject article is a brand-new, completely built-up (CBU), two-wheeled motor vehicle powered by a single cylinder, four-stroke reciprocating internal combustion piston engine with a displacement of 179 cc. It features an electric starter, capacitive discharge ignition, and front and rear caliper brakes. Designed to use gasohol (gasoline-alcohol) fuel, subject article measures 2,020 mm x 790 mm x 1,160 mm (LxWxH) and weighs 160 kg.</p>	
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<b>5</b> <b>REASONS FOR CLASSIFICATION</b>  <p>Heading 87.11 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a group of two-wheeled motorised vehicles which are essentially designed for carrying persons.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8711.20.94, with a Most Favoured Nation (MFN) rate of duty of 30% 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>	<p><b>FOR THE COMMISSION</b></p> <p><i>[Signature]</i>  <b>MARILOU P. MENDOZA</b>  Chairperson</p>
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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

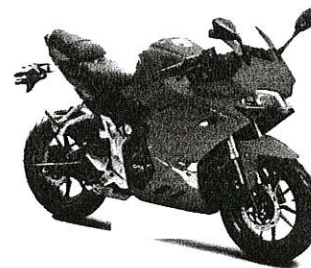
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8711.20.96</b> <b>MFN - 30% ad valorem</b> <b>ATIGA - Zero</b>		<b>18-731</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 09 2019</b>

**4 DESCRIPTION OF GOOD**

**“GPX DEMON 150 GR MOTORCYCLE”**

Based on the technical specifications submitted, subject article is a brand-new, completely built-up (CBU), two-wheeled motor vehicle powered by a single cylinder, four-stroke reciprocating internal combustion piston engine with a displacement of 149 cc. It features an electric starter, capacitive discharge ignition, and front and rear disc brakes. Designed to use gasohol (gasoline-alcohol) fuel, subject article measures 1,835 mm x 750 mm x 1,050 mm (LxWxH) and weighs 130 kg.



**5 REASONS FOR CLASSIFICATION**

Heading 87.11 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a group of two-wheeled motorised vehicles which are essentially designed for carrying persons.

In view thereof, subject article is classified under AHTN 2017 subheading 8711.20.96, with a Most Favoured Nation (MFN) rate of duty of 30% 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

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



18-00721