

2018-07-003



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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

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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 *Ed*

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

DATE : June 18, 2018

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 28 – 29 May 2018, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2018 RATES OF DUTY
18-046	"PREH PRINTED CIRCUIT (SINGLE-SIDED), Part No.18492401, Part Name: Circuit Assembly (PHL) PREH 13052-041/0003"	8534.00.10	EXPORT DUTY - Zero
18-128	"KUMON® POLO SHIRTS UNISEX"	6105.20.10	MFN – 15% Ad Valorem ATIGA – Zero*
18-142	"PRINTED RETORT CHUCKIE"	3923.29.90	MFN – 15% Ad Valorem ATIGA – Zero*
18-147	"PREH PRINTED CIRCUITS (CONDUCTIVE INKS FAMILY, SINGLE-SIDED)"	8534.00.10	EXPORT DUTY - Zero

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REPUBLIC OF THE PHILIPPINES
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18-162	"NESTLE HEALTH SCIENCE®ALFARÉ®"	2106.90.81	MFN – 5% Ad Valorem
18-166	"MAGGI® OYSTER SAUCE"	2103.90.13	MFN – 7% Ad Valorem ATIGA – Zero*
18-175	"MAGGI®SOY COOKING AND SEASONING SAUCE"	2103.90.13	MFN – 7% Ad Valorem ATIGA – Zero*
18-177	"MAGGI®POTATO GRANULES (MASHED POTATO COMPLETE MIX)"	2005.20.99	MFN – 7% Ad Valorem
18-181	"BAIC Q35 A/T 1.5 L GAS"	8703.22.59	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*
18 - 183	"BAIC M50S M/T 1.5 L GAS"	8703.22.59	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*
18-194	"BAIC X25 A/T 1.5L GAS"	8703.22.59	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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TCOC Ref. No. 18-057

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

333 - 621
Internal Admin. Group
Received by: *VELLY RIVERA*
Date: *06/01/18*
Time: *5:30*

31 May 2018

BUREAU OF CUSTOMS
OFFICE OF THE COMMISSIONER
RECEIVED
JUN 01 2018
BY: *[Signature]* TIME: *12:37*

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

Bureau of Customs
Office of the Commissioner
Incoming Document No.
18-10749

Dear **Commissioner Lapeña**:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 18-046, 18-128, 18-142, 18-147, 18-162, 18-166, 18-175, 18-177, 18-181, 18-183, and 18-194, issued from 28 to 29 May 2018.

Thank you.

Very truly yours,

[Signature]
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: *The Secretary*
Department of Finance
Manila

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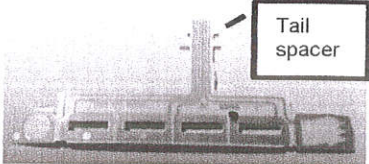
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
	AHTN 8534.00.10 Export Duty - Zero		18-046
		3	DATE ISSUED
			MAY 28 2018

4	DESCRIPTION OF GOOD
	<p>“PREH PRINTED CIRCUIT (SINGLE-SIDED), Part No. 18492401, Part Name: Circuit Assembly (PHL) PREH 13052-041/0003”</p> <p>Based on the technical information and sample submitted, and ocular inspection conducted, subject article is an electronic circuit printed on a polyethylene therephthalate with inner copper layer base material. The circuit is formed by a thin layer of conducting material printed on the surface of an insulating board (substrate/ base material). It is insulated by a plastic coverlay on top, has four rectangular holes, and is formfitted with stiffener, for a rigid connecting terminal, at the back top part of the tail spacer.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.34 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers printed circuits. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers circuits which are made by forming on an insulating base, by any printing process (conventional printing or embossing, plating-up, etching, etc.), conductor elements (wiring), contacts or other printed components such as inductances, resistors and capacitors (“passive” elements), Printed circuits may be provided with holes or fitted with non-printed connecting elements either for mounting mechanical elements or for the connection of electrical components not obtained during the printing process. Film circuits are generally supplied in metallic, ceramic or plastic capsules which are fitted with connecting leads or terminals.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8534.00.10.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 6105.20.10 MFN – 15% ad valorem ATIGA – Zero</p>		18-128	
		3	DATE ISSUED
		MAY 28 2018	

4 DESCRIPTION OF GOOD

“KUMON® POLO SHIRTS UNISEX”

Based on the information and sample submitted, subject articles are blue or black knitted shirts made of 65% polyester and 35% cotton. The shirts feature a left over right partial front opening, collar, long or short sleeves, and a pocket on the left chest (for blue shirts only). Suitable for both men and women, subject articles are printed with Kumon® logo on the right sleeve and/or left chest, and serve as uniform for Kumon® employees.

5 REASONS FOR CLASSIFICATION

Note 9 to Chapter 61 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Heading 61.05 of AHTN 2017 covers men’s or boys’ shirts, knitted or crocheted. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers knitted or crocheted shirts for men or boys, including shirts with detachable collars, dress shirts, sports shirts and leisure shirts.

In view thereof, subject articles are classified under AHTN 2017 subheading 6105.20.10, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION



MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3923.29.90 MFN - 15% ad valorem ATIGA - Zero		18-142
		3	DATE ISSUED
			MAY 28 2018

4	DESCRIPTION OF GOOD
	<p align="center">“PRINTED RETORT CHUCKIE”</p> <p>Based on the technical information, purchasing specification, manufacturing process flow, and sample submitted, subject article is a printed retortable standup pouch that is sealed on the sides and bottom and open at the top side. It consists of an outer layer of polyethelene terephthalate (PET), an intermediate layer of aluminium foil and polyamide, an inside layer of polypropylene (52.06%), and polyurethane adhesives. Measuring 160 mm (H) x 90 mm (W), subject article is used for packaging 150-ml Nestle® Chuckie chocolate milk drink.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.23 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, articles for the conveyance or packing of goods, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products. The articles covered include, among others, containers such as boxes, cases, crates, sacks and bags (including cones and refuse sacks), casks, cans, carboys, bottles and flasks.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3923.29.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>Mari Lou P. Mendoza</i></p> <p align="right">MARILOU P. MENDOZA Chairperson</p>



18-00183

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

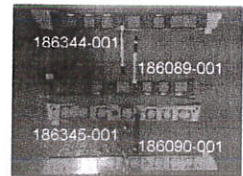
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
	AHTN 8534.00.10 Export Duty - Zero		18-147
		3	DATE ISSUED
			MAY 29 2018

4 DESCRIPTION OF GOOD

“PREH PRINTED CIRCUITS (CONDUCTIVE INKS FAMILY, SINGLE-SIDED)”

Based on the technical information and sample submitted, and ocular inspection conducted, subject articles are electronic circuits printed on a plastic base material. The circuits are formed by a thin layer of conducting material printed on the surface of an insulating board (substrate/ base material). These are fitted with stiffener, for a rigid connecting terminal, at the back top part of the tail spacer. The following are their part numbers and names:



Part No.	Part Name
186089-001	PREH GMBH; 13052-067/0202; Audi SL D5 Top; 067 PEDOT
186090-001	PREH GMBH; 13052-068/0202; Audi SL D5 Bottom; 068 PEDOT
186344-001	PREH GMBH; 13052-069/0001; Audi SL C8 Top 069
186345-001	PREH GMBH; 13052-070/0001; Audi SL C8 Bottom 070

5 REASONS FOR CLASSIFICATION

Heading 85.34 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers printed circuits. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers circuits which are made by forming on an insulating base, by any printing process (conventional printing or embossing, plating-up, etching, etc.), conductor elements (wiring), contacts or other printed components such as inductances, resistors and capacitors (“passive” elements). Printed circuits may be provided with holes or fitted with non-printed connecting elements either for mounting mechanical elements or for the connection of electrical components not obtained during the printing process. Film circuits are generally supplied in metallic, ceramic or plastic capsules which are fitted with connecting leads or terminals.

In view thereof, subject articles are classified under AHTN 2017 subheading 8534.00.10.

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



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	AHTN 2106.90.81 MFN - 5% ad valorem	2	TCC (AR) NO.
				18-162
			3	DATE ISSUED
				MAY 29 2018

4 DESCRIPTION OF GOOD

“NESTLÉ HEALTH SCIENCE® ALFARÉ®”

Based on the certificate of composition and ingredients, manufacturing process flowchart, and sample submitted, subject article is a lactose-free infant formula in powder form, consisting of maltodextrin, enzymatically hydrolyzed whey protein, vegetable oils, medium chain triglycerides, potato starch, minerals, emulsifier, and vitamins, among others. Packed in 400-gram cans, it is used for the dietary management of gastrointestinal impairment (GI) in infants (0-12 months old) with cow's milk allergies/intolerances.



5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.81, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00191

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 2103.90.13 MFN – 7% ad valorem ATIGA – Zero		18-166	
		3	DATE ISSUED
		MAY 28 2018	

4 DESCRIPTION OF GOOD

“MAGGI® OYSTER SAUCE”

Based on the certificate of ingredients, manufacturing process flow and sample submitted, subject article is a cooking and seasoning liquid based on oyster extract. It is made from salt, sugar, monosodium glutamate, caramel colour, citric acid, modified starch, potassium sorbate, ribotide, oyster flavour, oyster extract, and water. Subject article is packed in 300 ml and 700 ml plastic squeeze bottles and is used in cooking or seasoning dishes for more distinctive taste.



5 REASONS FOR CLASSIFICATION

Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce.

In view thereof, subject article is classified under AHTN 2017 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement 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



2018-07-003 P.10



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.13 MFN – 7% ad valorem ATIGA – Zero		18-175
		3	DATE ISSUED
			MAY 28 2018

4 DESCRIPTION OF GOOD

“MAGGI® SOY COOKING AND SEASONING SAUCE”

Based on the certificate of ingredients, manufacturing process flow and sample submitted, subject article is a cooking and seasoning sauce based on soya sauce. It is made from salt, soya sauce liquid, sugar, monosodium glutamate, caramel colour, acetic acid, xanthan gum, potassium sorbate, ribotide, soy sauce flavour, potassium iodide and water. Subject article is packed in 300 ml and 700 ml plastic squeeze bottles and is used in cooking or seasoning dishes for more distinctive taste.



5 REASONS FOR CLASSIFICATION

Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce.

In view thereof, subject article is classified under AHTN 2017 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% 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

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00185

4th Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

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

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY	AHTN 2005.20.99 MFN - 7% ad valorem	2	TCC (AR) NO.
				18-177
			3	DATE ISSUED
			MAY 29 2018	

4 DESCRIPTION OF GOOD

"MAGGI® POTATO GRANULES (MASHED POTATO COMPLETE MIX)"

Based on the certificate of ingredients, process flow diagram, and sample submitted, subject article is a ready-to-cook potato mix in powder form. It is composed of potato, skimmed milk powder, palm oil, salt, lactose, emulsifier, sodium caseinate, stabilizers, natural flavour, acidity regulator, food color, and preservative. Packed in 2.5-kg foil bags, subject article is mixed in boiling water to make mashed potato and is intended to be supplied to restaurants and other food service establishments (not for retail sale).



5 REASONS FOR CLASSIFICATION

Heading 20.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products are classified in the heading when they have been prepared or preserved by processes not provided for in Chapter 7 or 11. Such products fall in the heading irrespective of the type of container in which they are put up (often in cans or other airtight containers). These products, whole, in pieces or crushed, may be preserved in water, in tomato sauce or with other ingredients ready for immediate consumption.

In view thereof, subject article is classified under AHTN 2017 subheading 2005.20.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY AHTN 8703.22.59 MFN - 30% ad valorem ACFTA - 5% ad valorem	2 TCC (AR) NO. 18-181
	3 DATE ISSUED MAY 28 2018

4 DESCRIPTION OF GOOD “BAIC Q35 A/T 1.5 L GAS” Based on the brochure and technical information submitted, subject article is a two-wheel-driven, completely built-up (CBU), sports utility vehicle (SUV). It has the following specifications:																
<table border="1" style="width: 100%;"> <tr> <td style="width: 15%;">Engine</td> <td style="width: 35%;">Fuel</td> <td style="width: 50%;">Gasoline</td> </tr> <tr> <td></td> <td>Cylinder Capacity (cc)</td> <td>1,499</td> </tr> <tr> <td colspan="2">Overall Dimensions (LxWxH; mm)</td> <td>4,286 x 1,815 x 1,665</td> </tr> <tr> <td colspan="2">Seating Capacity</td> <td>5</td> </tr> <tr> <td colspan="2">Gross Vehicle Weight (kg)</td> <td>1,695</td> </tr> </table>		Engine	Fuel	Gasoline		Cylinder Capacity (cc)	1,499	Overall Dimensions (LxWxH; mm)		4,286 x 1,815 x 1,665	Seating Capacity		5	Gross Vehicle Weight (kg)		1,695
Engine	Fuel	Gasoline														
	Cylinder Capacity (cc)	1,499														
Overall Dimensions (LxWxH; mm)		4,286 x 1,815 x 1,665														
Seating Capacity		5														
Gross Vehicle Weight (kg)		1,695														

5 REASONS FOR CLASSIFICATION 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.). In view thereof, subject article is classified under AHTN 2017 subheading 8703.22.59 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”. 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. <div style="text-align: right;"> <p>FOR THE COMMISSION</p> <p><i>Marilou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> </div>
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2018-07-003 P.13




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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.22.59 MFN – 30% ad valorem ACFTA – 5% ad valorem		18-183
		3	DATE ISSUED
			MAY 28 2018

4	DESCRIPTION OF GOOD														
	“BAIC M50S M/T 1.5 L GAS”														
	<p>Based on the technical specifications submitted, subject article is a brand-new, two-wheel-driven motor vehicle imported completely built-up (CBU). It has the following specifications:</p>														
	<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="2" style="text-align: center;">BAIC M50S</th> </tr> </thead> <tbody> <tr> <td style="width: 40%;">Body Type</td> <td style="text-align: center;">MPV</td> </tr> <tr> <td>Engine / Piston Displacement</td> <td style="text-align: center;">Gasoline / 1,500 cc</td> </tr> <tr> <td>Overall Dimension (L x W x H; mm)</td> <td style="text-align: center;">4,525 x 1,700 x 1,818</td> </tr> <tr> <td>Wheel Base (mm)</td> <td style="text-align: center;">2,790</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td style="text-align: center;">1,790</td> </tr> <tr> <td>Seating Capacity</td> <td style="text-align: center;">8</td> </tr> </tbody> </table>	BAIC M50S		Body Type	MPV	Engine / Piston Displacement	Gasoline / 1,500 cc	Overall Dimension (L x W x H; mm)	4,525 x 1,700 x 1,818	Wheel Base (mm)	2,790	Gross Vehicle Weight (kg)	1,790	Seating Capacity	8
BAIC M50S															
Body Type	MPV														
Engine / Piston Displacement	Gasoline / 1,500 cc														
Overall Dimension (L x W x H; mm)	4,525 x 1,700 x 1,818														
Wheel Base (mm)	2,790														
Gross Vehicle Weight (kg)	1,790														
Seating Capacity	8														
															

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including, station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.22.59 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 

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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.22.59 MFN – 30% ad valorem ACFTA – 5% ad valorem		18-194
		3	DATE ISSUED
			MAY 29 2018

4	DESCRIPTION OF GOOD												
	“BAIC X25 A/T 1.5 L GAS”												
	Based on the technical specifications submitted, subject article is a brand-new, two-wheel-driven motor vehicle imported completely built-up (CBU). It has the following specifications:												
	<table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Series</td> <td>X25L5A</td> </tr> <tr> <td>Body Type</td> <td>Compact SUV</td> </tr> <tr> <td>Engine/ Piston Displacement (cc)</td> <td>Gasoline/1,499</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>1,553</td> </tr> <tr> <td>Overall Dimension (LxWxH); (mm)</td> <td>4,110 x 1,750 x 1,583</td> </tr> <tr> <td>Seating Capacity</td> <td>5</td> </tr> </table>	Series	X25L5A	Body Type	Compact SUV	Engine/ Piston Displacement (cc)	Gasoline/1,499	Gross Vehicle Weight (kg)	1,553	Overall Dimension (LxWxH); (mm)	4,110 x 1,750 x 1,583	Seating Capacity	5
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	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00190</p>