

# BUREAU OF CUSTOMS MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



**PROFESSIONALIS** 

INTEGRIT

ACCOUNTABILIT

## **MEMORANDUM**

TO

**ALL DISTRICT and SUB-PORT COLLECTORS** 

ALL CHIEFS, FORMAL ENTRY DIVISION

AND FORMAL ENTRY DIVISION PERSONNEL

**FROM** 

ATTY. EQWARD JAMES A. DY BUCO

Deputy Commissioner, AOCG .

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 CERT	IFICATE OF ORIGIN	(CO).

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 29 - 2022





# REPUBLIC OF THE PHILIPPINES

# TARIFF COMMISSION

TCOC Ref. No. 22-004

13 January 2022



## **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

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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 2022 RATE/S OF IMPORT DUTY

AHTN 8703.80.98 MFN - 30% ad valorem ACFTA - 30% ad valorem

2	TCC (AR) NO.
	21-241
3	DATE ISSUED
3	13 January 2022

#### 4 DESCRIPTION OF GOOD

#### "BYD S1 EV"

Based on the technical specifications submitted, subject article is a brand new, battery electric vehicle (BEV) imported completely built-up (CBU). It has the following specifications:

Body Type	Small Sport Utility Vehicle (SUV)
Electric Motor	100 hp (70 kW) AC motor
Battery Capacity/Type	43.2 kWh BYD Lithium Iron Phosphate
Maximum Torque (N-m)	180
Dimensions (LxWxH; mm)	4,360 x 1,680 x 1,785
Seating Capacity	5 persons



\* Body paint colours may vary.

#### 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 8703.80.98 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 "F"

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

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.

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# REPUBLIC OF THE PHILIPPINES

# TARIFF COMMISSION

# ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

# AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY

AHTN 8704.23.66 MFN - 20% ad valorem AKFTA - 5% ad valorem

2	TCC (AR) NO.
	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:

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	



## **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, delivery trucks and vans of all kinds, removal vans; lorries (trucks) with automatic discharging devices (tipping lorries (trucks), etc.

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".

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

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.