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AOCG Memo No. 293-2023

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

*A modernized and credible customs administration that upholds good governance and is among the world's best*

**MEMORANDUM**

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL

**FROM :** **ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 13 November 2023

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 08 November 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-825	"ISUZU REFRIGERATED TRUCK, MODEL NO.: EVK100"	8704.60.91.900	MFN – Zero ACFTA – 5% ad valorem* RCEP – 30% ad valorem*

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

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



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REPUBLIC OF THE PHILIPPINES  
 BUREAU OF CUSTOMS *TCM*  
 OFFICE OF THE DEPUTY COMMISSIONER  
 ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)  
**RECEIVED**  
 BY: \_\_\_\_\_  
 DATE & TIME: *11-09-23 8:55*

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-093

*09-44492*

08 November 2023

**COMMISSIONER BIENVENIDO Y. RUBIO**  
 Bureau of Customs  
 G/F OCOM Building  
 16th Street, South Harbor  
 Gate 3 Port Area, Manila

BUREAU OF CUSTOMS  
 MESSAGE CENTER  
**RECEIVED**  
 NOV 08 2023  
 BY: *A. Licario* TIME: *3:00*

Dear **Commissioner Rubio**:

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 or Exportation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 23-825, issued by this Commission on 08 November 2023. This Advance Ruling has also been posted on the Commission's website [www.tariffcommission.gov.ph](http://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

*11/10  
 1:00*

RECEIVED  
 BY: *Amel*  
 DATE: *11.10.23*  
*9:45*



08 NOV 2023



REPUBLIC OF THE PHILIPPINES

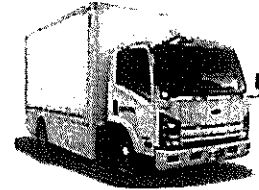
## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8704.60.91.900 MFN - Zero ACFTA - 5% ad valorem RCEP - 30% ad valorem		23-825
		<b>3</b>	<b>DATE ISSUED</b>
			08 November 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>		
	<b>"ISUZU REFRIGERATED TRUCK, MODEL NO.: EVK100"</b>		
	Based on the technical specifications submitted, subject article is a completely built-up (CBU) electric refrigerated truck designed for the transport of goods. It uses a permanent magnet synchronous motor as the sole means of propulsion. Subject article has the following specifications:		
	Battery type / capacity (kWh)	Lithium iron phosphate / 106.95	
	Motor Rated / Peak Power (kW)	60 / 110	
	Motor Rated / Peak Torque (N·m)	310 / 1,000	
	Overall dimension (LxWxH) (mm)	5,995 x 2,200 x 3,200	
	Gross vehicle weight (kg)	7,300	
	Refrigerated Box Internal Dimension (LxWxH) (mm)	4,060 x 2,060 x 1,990	



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>		
	<p>Heading 87.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers in particular ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds, removal vans; lorries (trucks) with automatic discharging devices (tipping lorries (trucks), etc.); tankers (whether or not fitted with pumps); and refrigerated or insulated lorries (trucks), among others.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8704.60.91.900, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five 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;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>		