




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

AOCG Memo No. 313-2023

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 : 04 December 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 copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 30 November 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-742	"NISSAN TOWNSTAR EV, MODEL: eXFK-N"	8704.60.29.900	MFN - Zero
23-759	"DRAGER VAPOR® 2000"	9018.90.31	MFN - Zero
23-760	"DRAGER D-VAPOR® 3000"	9018.90.31	MFN - Zero

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

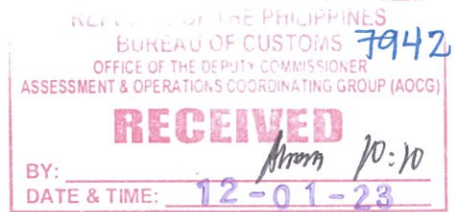
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TCOC Ref. No. 23-101

30 November 2023

COMMISSIONER BIENVENIDO Y. RUBIO

Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila



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 PDF copies of three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-742, 23-759, and 23-760, issued by this Commission on 30 November 2023. 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

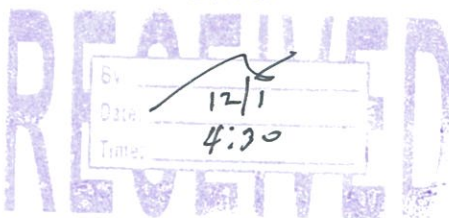
MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila

OFFICE OF THE DIRECTOR
IAS





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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 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8704.60.29.900 MFN - Zero		23-742
		3	DATE ISSUED
			30 November 2023

4	DESCRIPTION OF GOOD												
	“NISSAN TOWNSTAR EV, MODEL: eXFK-N”												
	<p>Based on the brochure, technical specifications, and photographs of the product submitted, subject article is a completely built-up (CBU) plug-in electric cargo van. It is equipped with an electric motor which is its sole means of propulsion. Having a rear cabin with a cargo volume of 4.3 m³, subject article has the following specifications:</p>												
	<table border="1" style="width: 60%;"> <tr> <td>Battery Type and Capacity</td> <td>Lithium-ion, 45 kWh</td> </tr> <tr> <td>Maximum Power (kW)</td> <td>90</td> </tr> <tr> <td>Maximum Torque (Nm)</td> <td>245</td> </tr> <tr> <td>Overall Dimension (LxWxH) (mm)</td> <td>4,910 x 2,159 x 1,854</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>2,485</td> </tr> <tr> <td>Seating Capacity</td> <td>2 or 3 persons</td> </tr> </table>	Battery Type and Capacity	Lithium-ion, 45 kWh	Maximum Power (kW)	90	Maximum Torque (Nm)	245	Overall Dimension (LxWxH) (mm)	4,910 x 2,159 x 1,854	Gross Vehicle Weight (kg)	2,485	Seating Capacity	2 or 3 persons
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Overall Dimension (LxWxH) (mm)	4,910 x 2,159 x 1,854												
Gross Vehicle Weight (kg)	2,485												
Seating Capacity	2 or 3 persons												
													

5	REASONS FOR CLASSIFICATION
	<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, among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8704.60.29.900, with a Most Favoured Nation (MFN) rate of duty of zero.</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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p>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.</p>





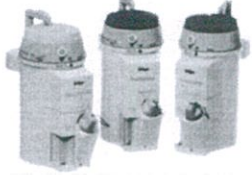
REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9018.90.31 MFN - Zero		23-759
		3	DATE ISSUED
			30 November 2023

4	DESCRIPTION OF GOOD
	“DRÄGER VAPOR® 2000”
	<p>Based on the brochure and technical specifications submitted, subject article is a standard medical vaporizer used in conjunction with a compatible anesthesia machine. It is designed to vaporize sevoflurane, isoflurane, and halothane anesthetic agents at operating temperatures of 10°C to 40°C. Subject article features a colour-coded bayonet cap for easy opening and visual identification of locking status, a blue mark at the back of the viewing glass for improved readability of the agent filling level, and an auto exclusion mounting system to ensure patient safety by preventing the use of two vaporizers simultaneously.</p>
	


5	REASONS FOR CLASSIFICATION
	<p>Heading 90.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc. This group includes, among others, anaesthetic apparatus and instruments (face masks, face-piece harness, intratracheal tubes, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9018.90.31, with a Most Favoured Nation (MFN) rate of duty of zero.</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>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p>
	<p>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.</p>




REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9018.90.31 MFN - Zero		23-760
		3	DATE ISSUED
			30 November 2023

4	DESCRIPTION OF GOOD
	“DRÄGER D-VAPOR® 3000”
	<p>Based on the brochure and technical specifications submitted, subject article is a heated, calibrated medical vaporizer used in conjunction with a compatible anesthesia machine. It is designed to vaporize desflurane anesthetic agent at operating temperatures of 18°C to 30°C. Subject article features integrated illumination for the control dial and filling level indicators, making it ideal for use under dimmed-light conditions during surgeries and other medical procedures.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 90.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc. This group includes, among others, anaesthetic apparatus and instruments (face masks, face-piece harness, intratracheal tubes, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9018.90.31, with a Most Favoured Nation (MFN) rate of duty of zero.</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>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA 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>

