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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 :** 25 January 2024

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 19 January 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-1003	"LENOVO THINKPAD L15 GEN 4 (AMD)"	8471.30.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

**\*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  
TARIFF COMMISSION

09-46081

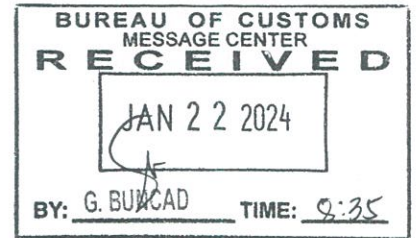


Ref. No. 24-009

19 January 2024

**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 a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 23-1003, issued by this Commission on 19 January 2024. This Advance Ruling has also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

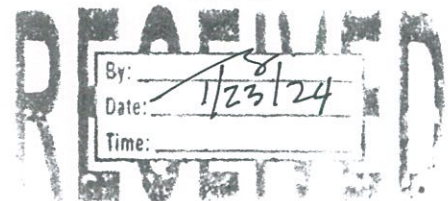
Thank you.

Very truly yours,

*MariLou P. Mendoza* Digitally signed

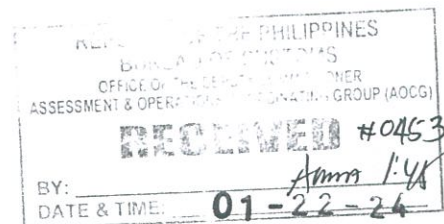
**MARILOU P. MENDOZA**  
Chairperson

OFFICE OF THE DIRECTOR  
IAS



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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8471.30.20</b>		<b>23-1003</b>
	MFN - Zero                    ATIGA - Zero AANZFTA - Zero             ACFTA - Zero AHKFTA - Zero               AIFTA - Zero AJCEPA - Zero               AKFTA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>19 January 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>																		
	<b>“LENOVO THINKPAD L15 GEN 4 (AMD)”</b>																		
	<p>Based on the brochure and technical specifications submitted, subject article is a portable automatic data processing machine housing a keyboard, a high-definition display monitor, and an AMD Ryzen™ processor. It has the following specifications:</p> <table border="1"> <tr> <td><b>Display Size (Diagonal) (inches)</b></td> <td>15.6</td> </tr> <tr> <td><b>Display Resolution</b></td> <td>1920 x 1080 Full High Definition</td> </tr> <tr> <td><b>Storage (M.2 2242 SSD)</b></td> <td>256 Gigabyte to 2 Terabyte</td> </tr> <tr> <td><b>Memory</b></td> <td>Up to 64 Gigabyte DDR4 - 3200</td> </tr> <tr> <td><b>Operating System</b></td> <td>Linux or Windows</td> </tr> <tr> <td><b>Battery</b></td> <td>Integrated Li-Polymer 46.5 Wh ~ 63 Wh</td> </tr> <tr> <td><b>Dimension (W x D x H) (mm)</b></td> <td>360.2 x 237 x 19.93</td> </tr> <tr> <td><b>Weight (kg)</b></td> <td>1.77</td> </tr> <tr> <td><b>Standard Ports</b></td> <td>RJ-45, USB-C Gen.1, USB-C Gen.2, HDMI, headphone/microphone jack, and microSD card reader</td> </tr> </table>	<b>Display Size (Diagonal) (inches)</b>	15.6	<b>Display Resolution</b>	1920 x 1080 Full High Definition	<b>Storage (M.2 2242 SSD)</b>	256 Gigabyte to 2 Terabyte	<b>Memory</b>	Up to 64 Gigabyte DDR4 - 3200	<b>Operating System</b>	Linux or Windows	<b>Battery</b>	Integrated Li-Polymer 46.5 Wh ~ 63 Wh	<b>Dimension (W x D x H) (mm)</b>	360.2 x 237 x 19.93	<b>Weight (kg)</b>	1.77	<b>Standard Ports</b>	RJ-45, USB-C Gen.1, USB-C Gen.2, HDMI, headphone/microphone jack, and microSD card reader
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<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.71 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, automatic data processing machines and units thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that automatic data processing machines may comprise in the same housing, the central processing unit, an input unit (e.g., a keyboard or a scanner) and an output unit (e.g., a visual display unit), or may consist of a number of interconnected separate units.</p> <p>Further, the Subheading Explanatory Notes to subheading 8471.30 state that this subheading covers portable automatic data processing machines weighing not more than 10 kg. These machines, which are equipped with a flat screen, may be capable of operating without an external source of electric power and often have a modem or other means for establishing a link with a network.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8471.30.20, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under</p>

2	TCC (AR) NO.
23-1003	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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.

FOR THE COMMISSION

Digitally signed  


**MARILOU P. MENDOZA**  
Chairperson

**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.