



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 : *[Signature]*
 ATTY. VENER S. BAQUIRANG
 Deputy Commissioner
 Assessment and Operations Coordinating Group (AOCG)

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

DATE : 04 March 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 copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 27 February 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-1080	"15 PLYBRAID® COPPER SHIELDING BRAID"	7419.80.29	MFN – 3% ad valorem
24-093	"BAJAJ RE 4S FI BODY AND ACCESSORIES"	8707.10.90	MFN – 10% ad valorem AIFTA – Zero*

*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS





MASTER COPY

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

09-46960

Ref. No. 24-021

27 February 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 PDF copies of two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-1080 and 24-093, issued by this Commission on 27 February 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

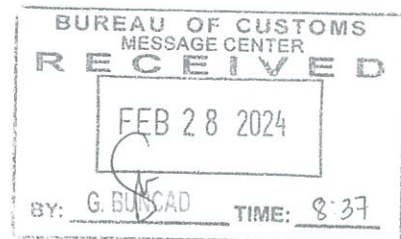
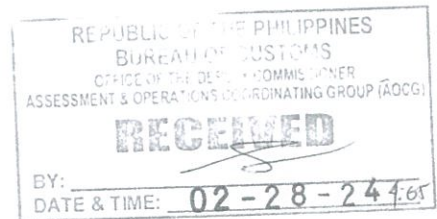
Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



2/29

2.29.24
9:41



28 FEB 2024





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7419.80.29 MFN - 3% ad valorem		23-1080
		3	DATE ISSUED
			27 February 2024

4	DESCRIPTION OF GOOD
	“15 PLYBRAID® COPPER SHIELDING BRAID”
	<p>Based on the technical data sheet and product composition submitted, subject article is a knitted grey copper wire mesh composed, by weight, of more than 96% copper and less than 3% tin. It is designed to be used as an insulation shielding for splices and termination of shielded cables. Subject article has a length of 4.6 m and a width of 25 mm.</p>
	
5	REASONS FOR CLASSIFICATION
	<p>Heading 74.19 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of copper. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of copper other than those covered by the preceding headings of this Chapter or by Note 1 to Section XV, or articles specified or included in Chapter 82 or 83, or more specifically covered elsewhere in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7419.80.29, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8707.10.90 MFN - 10% ad valorem AIFTA - Zero		24-093
		3	DATE ISSUED
			27 February 2024

4 DESCRIPTION OF GOOD
“BAJAJ RE 4S FI BODY AND ACCESSORIES”

Based on the brochure, technical specifications, and photographs of the product submitted, subject article refers to the body and accessories of a three-wheeled motor vehicle designed for the transport of up to four persons, with one reverse and four forward gears. It is to be imported fitted with seats, doors, fuel tank, seatbelts, lamps, mud guard, and mud flaps and with loose parts such as hood frames, mats, and backrests. Subject article also comes with a roof hood and mounting kits.


5 REASONS FOR CLASSIFICATION

Heading 87.07 of ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers a wide range of bodies for various types of vehicles (e.g., passenger vehicles, lorries (trucks) and special purpose vehicles). They are generally made of steel, lightweight alloys, wood or plastics. They may be completely equipped (e.g., with all their fittings and accessories such as dashboards, boots (trunks), seats and cushions, mats, luggage racks and electrical fittings).

In view thereof, subject articles are classified under AHTN 2022 subheading 8707.10.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-India Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.

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.