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AOCG Memo No. 67-2024

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. BAQUIRANG
Deputy Commissioner
Assessment and Operations Coordinating Group (AOCG)

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

DATE : 12 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 08 March 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-674	"UNITED QILI-CR"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-1055	"NISSAN TERRA 4X4 AT: VL"	8703.32.73	MFN – 30% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 5% ad valorem* AHKFTA – 30% ad valorem* AIFTA – 30% ad valorem* AJCEPA – 30% ad valorem* AKFTA – 5% ad valorem* RCEP – 30% ad valorem*

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



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph



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AOCG Memo No. 47-2024 p.2

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-090	"ECONOMASE®"	2309.90.20	MFN - Zero
24-092	"NUPRO®"	2309.90.20	MFN - Zero ATIGA - Zero* AANZFTA - Zero* ACFTA - Zero* AHKFTA - Zero* AIFTA - Zero* AJCEPA - Zero* AKFTA - Zero* RCEP - Zero*
24-113	"CHESH 01 - ELECTRIC CARGO VAN"	8704.60.29.900	MFN - Zero ACFTA - 5% ad valorem RCEP - 30% ad valorem*
24-166	"SERES 7 (4WD)"	8703.80.98	MFN - Zero ACFTA - 30% ad valorem* RCEP - 30% ad valorem*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

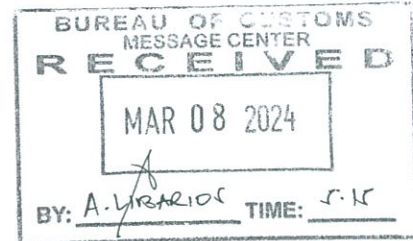
Ref. No. 24-025

09-47223

08 March 2024

COMMISSIONER BIENVENIDO Y. RUBIO

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



Dear **Commissioner Rubio**:

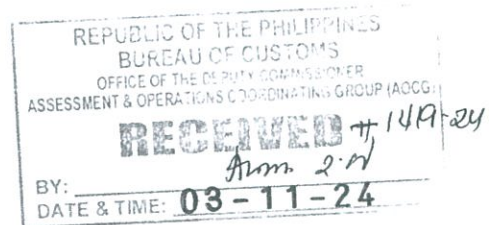
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-674, 23-1055, 24-090, 24-092, 24-113, and 24-166, issued by this Commission on 08 March 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

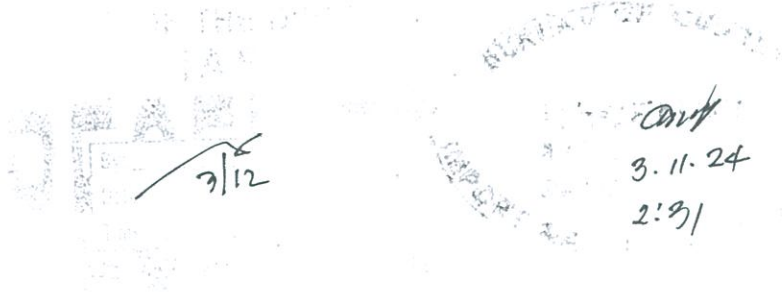
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph



08 MAR 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 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		23-674
		3	DATE ISSUED
			08 March 2024

4	DESCRIPTION OF GOOD
	<p>“UNITED QILI-CR”</p> <p>Based on the manufacturing procedure or flowchart, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is a feed premix powder produced by mixing chromium chloride and methionine, followed by heating, stirring to create a chelate reaction, mixing with a carrier, drying, and pulverizing. Packed in 10-kg, 15-kg, 20-kg, and 25-kg carton boxes, subject article is added to complete mixed feeds of swine, poultry, and aquatic animals at a rate of 200 to 400 g per ton of feeds, to improve sow performance, reduce fat formation, and enhance lean meat formation.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making complete or supplementary feeds. This heading includes preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are of three types, among others, those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, 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</p> <p style="text-align: right;"><small>Digitally signed</small> </p> <p style="text-align: right;">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>






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 AHTN 8703.32.73 MFN - 30% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - 5% ad valorem AHKFTA - 30% ad valorem AIFTA - 30% ad valorem AJCEPA - 30% ad valorem AKFTA - 5% ad valorem RCEP - 30% ad valorem	2 TCC (AR) NO. 23-1055
	3 DATE ISSUED 08 March 2024

4 DESCRIPTION OF GOOD “NISSAN TERRA 4x4 AT: VL” Based on the brochure and technical specifications submitted, subject article is a completely built-up (CBU), four-wheel drive sports utility vehicle (SUV) equipped with a compression-ignition internal combustion engine. Having an automatic transmission configuration, subject article has the following specifications:

Engine Type	Inline 4-cylinder, Dual Overhead Camshaft (DOHC) with Variable Turbocharger (VGS) and Intercooler
Displacement (cc)	2,488
Maximum Power (ps / rpm)	190 / 3,600
Maximum Torque (N·m / rpm)	450 / 2,000
Dimension (LxWxH) (mm)	4,900 x 1,865 x 1,865
Gross vehicle weight (kg)	2,720
Seating capacity	7 persons



5 REASONS FOR CLASSIFICATION
Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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.). The heading includes motor cars (e.g., limousines, taxis, sports cars, and racing cars). In view thereof, subject article is classified under AHTN 2022 subheading 8703.32.73, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
	23-1055

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)	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	30	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	30	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	30	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	30	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

MariLou P. Mendoza
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.



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 2309.90.20 MFN - Zero		24-090
		3	DATE ISSUED
			08 March 2024

4 DESCRIPTION OF GOOD

“ECONOMASE®”

Based on the product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), method of manufacture, certificate of formulation, safety data sheet, product label, and photograph of the product submitted, subject article is an animal feed premix in the form of a light to medium brown free-flowing powder. It is composed of selenium yeast, brewer’s dried yeast, algae meal, ascorbic acid (vitamin C), and dried *Aspergillus oryzae* fermentation extract. Packed in 1-kg, 5-kg, 10-kg, 15-kg, 20-kg, and 25-kg bags; in 200-kg drums; and in 1,000-kg tote bags, subject article is added to animal feeds at 200 g per ton of complete feeds, to maximize the antioxidant status of livestock and poultry diets.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making complete or supplementary feeds. This heading includes preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are of three types, among others, those designed to preserve the feeding stuffs (particularly the fatty components) until consumption by the animal: stabilisers, anti-oxidants, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

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

MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 67-2024 p. 8

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 2309.90.20</p> <table border="0"> <tr> <td>MFN - Zero</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - Zero	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		<table border="1"> <tr> <td data-bbox="1061 483 1489 526">2 TCC (AR) NO.</td> </tr> <tr> <td data-bbox="1061 526 1489 571" style="text-align: center;">24-092</td> </tr> <tr> <td data-bbox="1061 571 1489 616">3 DATE ISSUED</td> </tr> <tr> <td data-bbox="1061 616 1489 817" style="text-align: center;">08 March 2024</td> </tr> </table>	2 TCC (AR) NO.	24-092	3 DATE ISSUED	08 March 2024
MFN - Zero	ATIGA - Zero														
AANZFTA - Zero	ACFTA - Zero														
AHKFTA - Zero	AIFTA - Zero														
AJCEPA - Zero	AKFTA - Zero														
RCEP - Zero															
2 TCC (AR) NO.															
24-092															
3 DATE ISSUED															
08 March 2024															

<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“NUPRO®”</p> <p>Based on the product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), method of manufacture, certificate of formulation, safety data sheet, product label, and photograph of the product submitted, subject article is a feed supplement in the form of a medium brown powder. It is composed of yeast extract and brewer’s dried yeast. Packed in 1-kg, 5-kg, 10-kg, 15-kg, 20-kg, and 25-kg bags; in 200-kg drums; and in 1,000-kg tote bags, subject article is added to animal feeds at a rate of 5 to 50 kg per ton of feeds, as a source of dietary protein for livestock, poultry, and aquaculture species.</p>

<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relative high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>
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2	TCC (AR) NO.
24-092	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
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.

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 8704.60.29.900 MFN - Zero ACFTA - 5% ad valorem RCEP - 30% ad valorem		24-113
		3	DATE ISSUED
			08 March 2024

4	DESCRIPTION OF GOOD														
	“CHESH 01 - ELECTRIC CARGO VAN”														
	<p>Based on the brochure and technical information submitted, subject article is a completely built-up (CBU), plug-in fully electric cargo van that uses an electric motor for propulsion. Available in single and double batteries configuration, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 35%;">Batter Type</td> <td>Lithium Iron Phosphate</td> </tr> <tr> <td>Battery Capacity (kWh)</td> <td>Single: 10.36 Double: 20.72</td> </tr> <tr> <td>Rated / Peak Power (kW)</td> <td>7.5 / 15</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>1,450</td> </tr> <tr> <td>Dimension (mm)</td> <td>3,490 x 1,465 x 1,685</td> </tr> <tr> <td>Cargo Volume (m³)</td> <td>2.6</td> </tr> <tr> <td>Seating Capacity</td> <td>1 or 2 persons</td> </tr> </table> 	Batter Type	Lithium Iron Phosphate	Battery Capacity (kWh)	Single: 10.36 Double: 20.72	Rated / Peak Power (kW)	7.5 / 15	Gross Vehicle Weight (kg)	1,450	Dimension (mm)	3,490 x 1,465 x 1,685	Cargo Volume (m³)	2.6	Seating Capacity	1 or 2 persons
Batter Type	Lithium Iron Phosphate														
Battery Capacity (kWh)	Single: 10.36 Double: 20.72														
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Gross Vehicle Weight (kg)	1,450														
Dimension (mm)	3,490 x 1,465 x 1,685														
Cargo Volume (m³)	2.6														
Seating Capacity	1 or 2 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.); delivery trucks and vans of all kinds.</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; 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  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>



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AOCG Memo No. 67-2024 p. 11


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	<p>AHTN 8703.80.98</p> <p>MFN - Zero</p> <p>ACFTA - 30% ad valorem</p> <p>RCEP - 30% ad valorem</p>	2	TCC (AR) NO.
				24-166
			3	DATE ISSUED
			08 March 2024	

4	DESCRIPTION OF GOOD										
<p align="center">“SERES 7 (4WD)”</p> <p>Based on the brochure and technical information submitted, subject article is a completely built-up (CBU), four-wheel drive sports utility vehicle (SUV). It uses an electric motor (permanent magnet synchronous motor) as the sole means of propulsion. It is also fitted with a gasoline engine for generating electricity for charging the battery pack, extending its range without needing to charge externally. Subject article has the following specifications:</p> <table border="1"> <tr> <td>Battery Type / Capacity (kWh)</td> <td>Ternary lithium battery / 40.06</td> </tr> <tr> <td>Maximum Motor Power (kW)</td> <td>323</td> </tr> <tr> <td>Maximum Motor Torque (N·m)</td> <td>654</td> </tr> <tr> <td>Dimension (LxWxH) (mm)</td> <td>5,020 x 1,945 x 1,760</td> </tr> <tr> <td>Seating Capacity</td> <td>5 or 6 persons</td> </tr> </table> 		Battery Type / Capacity (kWh)	Ternary lithium battery / 40.06	Maximum Motor Power (kW)	323	Maximum Motor Torque (N·m)	654	Dimension (LxWxH) (mm)	5,020 x 1,945 x 1,760	Seating Capacity	5 or 6 persons
Battery Type / Capacity (kWh)	Ternary lithium battery / 40.06										
Maximum Motor Power (kW)	323										
Maximum Motor Torque (N·m)	654										
Dimension (LxWxH) (mm)	5,020 x 1,945 x 1,760										
Seating Capacity	5 or 6 persons										

5	REASONS FOR CLASSIFICATION
<p>Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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. Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as “Electric Vehicles (EVs)”.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% 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 align="right">FOR THE COMMISSION</p> <p align="right"><small>Digitally signed</small></p> <p align="right"><i>MariLou P. Mendoza</i></p> <p align="right">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>	

