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AOCG Memo No. 99-2024

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. BAQUIRAN**  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 02 May 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 26 April 2024 and the same having been reviewed and summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES  | 2022 AHTN CODE             | 2024 RATES OF DUTY  |
|----------|--------------------------|----------------------------|---|
| 24-167   | "HY-BOND"                | 3909.10.90                 | <del>MFN – 5% ad valorem</del><br><del>ACFTA – Zero*</del><br><del>RCEP – Zero*</del>   |
| 24-173   | "KOPIKO® BLACK 3 IN ONE" | IN-QUOTA<br>2101.12.91.100 | <del>MFN – 30% ad valorem</del><br><del>ATIGA – Zero*</del><br><del>AANZFTA – Zero*</del><br><del>ACFTA – Zero*</del><br><del>AHKFTA – 30% ad valorem*</del><br><del>AIFTA – 30% ad valorem*</del><br><del>AJCEPA – Zero*</del><br><del>AKFTA – 5% ad valorem*</del><br><del>RCEP – 30% ad valorem*</del> |

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



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

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*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  |
|----------|-------------------------|-----------------------------|---|
|          |                         | OUT-QUOTA<br>2101.12.91.200 | MFN – 45% ad valorem<br>ATIGA – Zero*<br>AANZFTA – Zero*<br>ACFTA – Zero*<br>AHKFTA – 45% ad valorem*<br>AIFTA – 45% ad valorem*<br>AJCEPA – Zero*<br>AKFTA – 5% ad valorem*<br>RCEP – 45% ad valorem*                    |
| 24-274   | "NISSAN TERRA 4x2 MT"   | 8703.32.76                  | MFN – 30% ad valorem<br>ATIGA – Zero*<br>AANZFTA – Zero*<br>ACFTA – 5% ad valorem*<br>AHKFTA – 30% ad valorem*<br>AIFTA – 30% ad valorem*<br>AJCEPA – 30% ad valorem*<br>AKFTA – 5% ad valorem*<br>RCEP – 30% ad valorem* |
| 24-275   | "NISSAN TERRA 4x2 AT"   | 8703.32.76                  | MFN – 30% ad valorem<br>ATIGA – Zero*<br>AANZFTA – Zero*<br>ACFTA – 5% ad valorem*<br>AHKFTA – 30% ad valorem*<br>AIFTA – 30% ad valorem*<br>AJCEPA – 30% ad valorem*<br>AKFTA – 5% ad valorem*<br>RCEP – 30% ad valorem* |

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

For information, guidance and strict compliance.

AOCG Memo No. 99-2024 p.3



REPUBLIC OF THE PHILIPPINES  
 BUREAU OF CUSTOMS  
 OFFICE OF THE DEPUTY COMMISSIONER  
 ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)  
**RECEIVED** 2267  
 BY: Anna P. P.  
 DATE & TIME: 04-29-24

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 24-038

09-48232

26 April 2024

**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**  
 APR 26 2024  
 BY: A. LIBARLOS TIME: 4:51

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 four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-167, 24-173, 24-274, and 24-275, issued by this Commission on 26 April 2024. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

Digitally signed

**MARILOU P. MENDOZA**  
 Chairperson

Encl: As stated

cc: The Secretary  
 Department of Finance  
 Manila

OFFICE OF THE DIRECTOR  
 IAS  
**RECEIVED**  
 By: [Signature]  
 Date: 4/29  
 Time: \_\_\_\_\_

BUREAU OF CUSTOMS  
**RECEIVED**  
 BY: [Signature]  
 DATE: 4.29.24  
 2:00



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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> |
| <p style="text-align: center;">AHTN 3909.10.90<br/>MFN - 5% ad valorem<br/>ACFTA - Zero<br/>RCEP - Zero</p> | 24-167                         |
|   | <b>3</b>   <b>DATE ISSUED</b>  |
| 26 April 2024   |                                |

**4** | **DESCRIPTION OF GOOD**

**“HY-BOND”**

Based on the product declaration, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flowchart, certificate of analysis, material safety data sheet, and product label submitted, subject article is a feed binder composed of polymethylolcarbamide (PMC) and silicon dioxide (anti-caking agent), in the form of a white or slightly yellow powder. It is a urea-formaldehyde polymer obtained from the addition and polycondensation reactions of formaldehyde and carbamide. Packed in 25-kg bags, subject article is added to feeds of swine, poultry, rabbit, and aquaculture species as a pellet binder.

**5** | **REASONS FOR CLASSIFICATION**

Note 6 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to, among others, blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.09 of the AHTN 2022 covers amino-resins, phenolic resins and polyurethanes, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, amino-resins. These are formed by the condensation of amines or amides with aldehydes (formaldehyde, furfuraldehyde, etc.). The most important are urea resins (for example, urea-formaldehyde), thiourea resins (for example, thiourea-formaldehyde), melamine resins (for example, melamine-formaldehyde) and aniline resins (for example, aniline-formaldehyde).

In view thereof, subject article is classified under AHTN 2022 subheading 3909.10.90, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem; 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.

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.*



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AOCG Memo No. 99-2024 p.5

REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

### ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

|   |  |                 |                  |               |                     |
|---|--|-----------------|------------------|---------------|---------------------|
| 1 | <b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b> |                 |                  | 2             | <b>TCC (AR) NO.</b> |
|   |  |                 |                  | 24-173        |                     |
|   |  | <u>In-Quota</u> | <u>Out-Quota</u> | 3             | <b>DATE ISSUED</b>  |
|   | AHTN   | 2101.12.91.100  | 2101.12.91.200   | 26 April 2024 |                     |
|   | MFN  | 30% ad valorem  | 45% ad valorem   |               |                     |
|   | ATIGA  | Zero            | Zero             |               |                     |
|   | AANZFTA  | Zero            | Zero             |               |                     |
|   | ACFTA  | Zero            | Zero             |               |                     |
|   | AHKFTA   | 30% ad valorem  | 45% ad valorem   |               |                     |
|   | AIFTA  | 30% ad valorem  | 45% ad valorem   |               |                     |
|   | AJCEPA   | Zero            | Zero             |               |                     |
|   | AKFTA  | 5% ad valorem   | 5% ad valorem    |               |                     |
|   | RCEP   | 30% ad valorem  | 45% ad valorem   |               |                     |

|  |                            |
|--|----------------------------|
| 4  | <b>DESCRIPTION OF GOOD</b> |
| <b>“KOPIKO® BLACK 3 IN ONE”</b>  |                            |
| <p>Based on the ingredient declaration, certificate of analysis, manufacturing process flowchart, product description, and sample packaging layout submitted, subject article is an instant powdered coffee mix composed of instant coffee, non-dairy creamer, sugar, and salt. Available in 30-g single packs, 56-g twin pack (2 x 28 g) sachets, and in 300-g (10 x 30 g) and 900-g (30 x 30 g) packs, subject article is to be dissolved in hot water before consumption.</p> |                            |

|   |                                   |
|---|-----------------------------------|
| 5   | <b>REASONS FOR CLASSIFICATION</b> |
| <p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.91.100 and 2101.12.91.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 30% and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to the submission of the corresponding proof of origin:</p> |                                   |



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|        |              |
|--------|--------------|
| 2      | TCC (AR) NO. |
| 24-173 |              |

| Free Trade Agreement  | Applicable Rates of Duty<br>(%, ad valorem) |           | Proof of Origin  |
|---|---|-----------|--|
|   | In-Quota                                    | Out-Quota |  |
| ASEAN Trade in Goods Agreement (ATIGA)                            | 0   | 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   | 0         | CO Form AANZ   |
| ASEAN-China Free Trade Area (ACFTA)                               | 0   | 0         | CO Form E  |
| ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)              | 30  | 45        | CO Form AHK  |
| ASEAN-India Free Trade Area (AIFTA)                               | 30  | 45        | CO Form AI   |
| ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) | 0   | 0         | CO Form AJ   |
| ASEAN-Korea Free Trade Area (AKFTA)                               | 5   | 5         | CO Form AK   |
| Regional Comprehensive Economic Partnership (RCEP) Agreement      | 30  | 45        | 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.



BAGONG PILIPINAS

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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 8703.32.76</b>   |          | <b>24-274</b>        |
|          | <b>MFN - 30% ad valorem</b> <b>ATIGA - Zero</b><br><b>AANZFTA - Zero</b> <b>ACFTA - 5% ad valorem</b><br><b>AHKFTA - 30% ad valorem</b> <b>AIFTA - 30% ad valorem</b><br><b>AJCEPA - 30% ad valorem</b> <b>AKFTA - 5% ad valorem</b><br><b>RCEP - 30% ad valorem</b> | <b>3</b> | <b>DATE ISSUED</b>   |
|          |  |          | <b>26 April 2024</b> |

|                                   |   |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |   |  |
|-----------------------------------|---|--------------------|---|--------------------------|-------|---------------------------------|-------------|-----------------------------------|-------------|-------------------------------|-----------------------|----------------------------------|-------|-------------------------|-----------|---|--|
| <b>4</b>                          | <b>DESCRIPTION OF GOOD</b>  |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |   |  |
|                                   | <b>“NISSAN TERRA 4x2 MT”</b>  |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |   |  |
|                                   | <p>Based on the brochure and technical specifications submitted, subject article is a completely built-up (CBU), rear-wheel drive, mid-size sports utility vehicle (SUV) equipped with a compression-ignition internal combustion engine. Having a manual transmission configuration, subject article has the following specifications:</p>   |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |   |  |
|                                   | <table border="1"> <tr> <td><b>Engine Type</b></td> <td>Inline 4-cylinder, Dual Overhead Camshaft (DOHC) with Variable Turbocharger (VGS) and Intercooler</td> </tr> <tr> <td><b>Displacement (cc)</b></td> <td>2,488</td> </tr> <tr> <td><b>Maximum Power (ps / rpm)</b></td> <td>190 / 3,600</td> </tr> <tr> <td><b>Maximum Torque (N·m / rpm)</b></td> <td>450 / 2,000</td> </tr> <tr> <td><b>Dimension (LxWxH) (mm)</b></td> <td>4,900 x 1,865 x 1,865</td> </tr> <tr> <td><b>Gross vehicle weight (kg)</b></td> <td>2,610</td> </tr> <tr> <td><b>Seating capacity</b></td> <td>7 persons</td> </tr> </table> | <b>Engine Type</b> | Inline 4-cylinder, Dual Overhead Camshaft (DOHC) with Variable Turbocharger (VGS) and Intercooler | <b>Displacement (cc)</b> | 2,488 | <b>Maximum Power (ps / rpm)</b> | 190 / 3,600 | <b>Maximum Torque (N·m / rpm)</b> | 450 / 2,000 | <b>Dimension (LxWxH) (mm)</b> | 4,900 x 1,865 x 1,865 | <b>Gross vehicle weight (kg)</b> | 2,610 | <b>Seating capacity</b> | 7 persons |  |  |
| <b>Engine Type</b>                | Inline 4-cylinder, Dual Overhead Camshaft (DOHC) with Variable Turbocharger (VGS) and Intercooler   |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |   |  |
| <b>Displacement (cc)</b>          | 2,488   |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |   |  |
| <b>Maximum Power (ps / rpm)</b>   | 190 / 3,600   |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |   |  |
| <b>Maximum Torque (N·m / rpm)</b> | 450 / 2,000   |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |   |  |
| <b>Dimension (LxWxH) (mm)</b>     | 4,900 x 1,865 x 1,865   |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |   |  |
| <b>Gross vehicle weight (kg)</b>  | 2,610   |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |   |  |
| <b>Seating capacity</b>           | 7 persons   |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |   |  |

|          |  |  |  |
|----------|--|--|--|
| <b>5</b> | <b>REASONS FOR CLASSIFICATION</b>  |  |  |
|          | <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. 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).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.32.76, 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:</p> |  |  |




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|        |              |
|--------|--------------|
| 2      | TCC (AR) NO. |
| 24-274 |              |

| <i>Free Trade Agreement</i>                                       | <i>Applicable Rates of Duty<br/>(%, 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)                               | 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  
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.





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AOCG Memo No. 99-2024 P-9


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 8703.32.76</b>   |          | <b>24-275</b>        |
|          | <b>MFN - 30% ad valorem</b> <b>ATIGA - Zero</b><br><b>AANZFTA - Zero</b> <b>ACFTA - 5% ad valorem</b><br><b>AHKFTA - 30% ad valorem</b> <b>AIFTA - 30% ad valorem</b><br><b>AJCEPA - 30% ad valorem</b> <b>AKFTA - 5% ad valorem</b><br><b>RCEP - 30% ad valorem</b> | <b>3</b> | <b>DATE ISSUED</b>   |
|          |  |          | <b>26 April 2024</b> |

|                                   |  |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |
|-----------------------------------|--|--------------------|---|--------------------------|-------|---------------------------------|-------------|-----------------------------------|-------------|-------------------------------|-----------------------|----------------------------------|-------|-------------------------|-----------|
| <b>4</b>                          | <b>DESCRIPTION OF GOOD</b>   |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |
|                                   | <b>“NISSAN TERRA 4x2 AT”</b>   |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |
|                                   | <p>Based on the brochure and technical specifications submitted, subject article is a completely built-up (CBU), rear-wheel drive, mid-size sports utility vehicle (SUV) equipped with a compression-ignition internal combustion engine. Having an automatic transmission configuration, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 35%;"><b>Engine Type</b></td> <td>Inline 4-cylinder, Dual Overhead Camshaft (DOHC) with Variable Turbocharger (VGS) and Intercooler</td> </tr> <tr> <td><b>Displacement (cc)</b></td> <td>2,488</td> </tr> <tr> <td><b>Maximum Power (ps / rpm)</b></td> <td>190 / 3,600</td> </tr> <tr> <td><b>Maximum Torque (N·m / rpm)</b></td> <td>450 / 2,000</td> </tr> <tr> <td><b>Dimension (LxWxH) (mm)</b></td> <td>4,900 x 1,865 x 1,865</td> </tr> <tr> <td><b>Gross vehicle weight (kg)</b></td> <td>2,650</td> </tr> <tr> <td><b>Seating capacity</b></td> <td>7 persons</td> </tr> </table> | <b>Engine Type</b> | Inline 4-cylinder, Dual Overhead Camshaft (DOHC) with Variable Turbocharger (VGS) and Intercooler | <b>Displacement (cc)</b> | 2,488 | <b>Maximum Power (ps / rpm)</b> | 190 / 3,600 | <b>Maximum Torque (N·m / rpm)</b> | 450 / 2,000 | <b>Dimension (LxWxH) (mm)</b> | 4,900 x 1,865 x 1,865 | <b>Gross vehicle weight (kg)</b> | 2,650 | <b>Seating capacity</b> | 7 persons |
| <b>Engine Type</b>                | Inline 4-cylinder, Dual Overhead Camshaft (DOHC) with Variable Turbocharger (VGS) and Intercooler  |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |
| <b>Displacement (cc)</b>          | 2,488  |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |
| <b>Maximum Power (ps / rpm)</b>   | 190 / 3,600  |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |
| <b>Maximum Torque (N·m / rpm)</b> | 450 / 2,000  |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |
| <b>Dimension (LxWxH) (mm)</b>     | 4,900 x 1,865 x 1,865  |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |
| <b>Gross vehicle weight (kg)</b>  | 2,650  |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |
| <b>Seating capacity</b>           | 7 persons  |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |
|                                   |   |                    |   |                          |       |                                 |             |                                   |             |                               |                       |                                  |       |                         |           |

|          |  |
|----------|--|
| <b>5</b> | <b>REASONS FOR CLASSIFICATION</b>  |
|          | <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. 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).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.32.76, 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:</p> |



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AOCG Memo No. 99-2024 p.10

|   |              |
|---|--------------|
| 2 | TCC (AR) NO. |
|   | 24-275       |

| Free Trade Agreement  | Applicable Rates of Duty<br>(%, 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

*Digitally signed*  
*MariLou P. Mendoza*

**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  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

**MASTER COPY**

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

07 May 2024

**CUSTOMS SPECIAL ORDER**

NO. 30-2024

In the exigency of service, **ATTY. JENNY P. DIOKNO**, Chief, Export Coordination Division, Port Operations Service, Assessment and Operations Coordinating Group, is hereby authorized to participate to the **PEER REVIEW EXERCISE (PRE) AND CONSULTATION ON THE UNITED NATIONS SECURITY COUNCIL RESOLUTION 1540 (2004) ON EXPORT CONTROLS**, which will be held on the below schedule:

| ACTIVITY   | DATE AND VENUE  |
|--|---|
| Inter-Agency Preparatory Meeting for the UNSC Resolution 1540 Peer Review Exercise | 16 May 2024<br>DFA Building, Manila                   |
| UNSC Resolution 1540 Peer Review Exercise  | 28-29 May 2024<br>Philippines (venue to be announced) |

An After-Meeting Report shall be submitted by the attendee within five (5) days after the workshop to the Internal Administration Group: Administration Office, Learning and Development Management Office and the External Affairs Office.

For strict compliance.

**ATTY. ERWIN T. MENDOZA**  
Deputy Commissioner  
Internal Administration Group

