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AOCG Memo No. 127-2024

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 : 14 June 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 07 June 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-320	"KC4 COMBITIPS (1.25 mL)"	3926.90.99	MFN – 15% ad valorem
24-375	"TENAX SOLIDO 3G COLORATO (MASTICE)"	3214.10.00	MFN – 5% ad valorem
24-376	"L-VALINE"	2922.49.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
24-377	"L-ISOLEUCINE"	2922.49.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
24-397	"SERES 9 BEV (BATTERY ELECTRIC VEHICLE)"	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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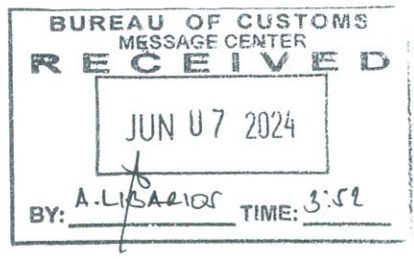
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 24-058

09-49097

07 June 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 five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-320, 24-375, 24-376, 24-377, and 24-397, issued by this Commission on 07 June 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

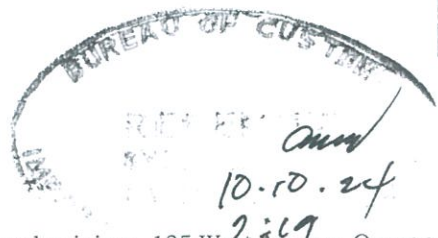
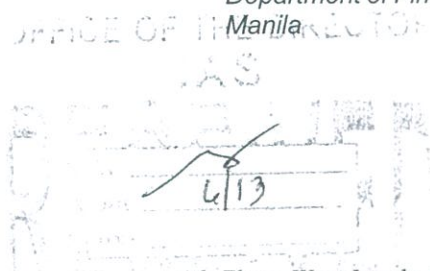
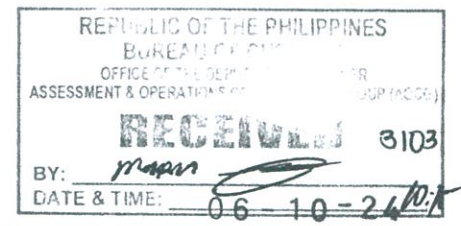
Very truly yours,

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph





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 3926.90.99 MFN - 15% ad valorem		24-320
		3	DATE ISSUED
			07 June 2024

4 DESCRIPTION OF GOOD

“KC4 COMBITIPS (1.25 mL)”

Based on the product brochure, photograph of the product, and sample submitted, subject article is a non-sterile, precision dispenser tip with a capacity of 1.25 mL. It is composed of a polypropylene cylinder, a high-density polyethylene piston, and a 0.1-mL liquid crystal polymer (LCP) tip. It works on the positive displacement principle and is suitable for dispensing fluids with high viscosity and high vapor pressure. Packed in a box containing 100 pieces of dispenser tips, subject article is used as a system component for the repetitive pipettes HandyStep® electronic, HandyStep® S, and other compatible third-party dispensing systems.



5 REASONS FOR CLASSIFICATION

Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14.

In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.

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

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 3214.10.00 MFN - 5% ad valorem		24-375
		3	DATE ISSUED
			07 June 2024

4 DESCRIPTION OF GOOD

“TENAX SOLIDO 3G COLORATO (MASTICE)”

Based on the technical data sheet, safety data sheet, manufacturing process flowchart, test report, packaging information, product label, and photograph of the product submitted, subject article is a two-component product consisting of a polyester-based coloured mastic and a hardener. The mastic is in the form of a thixotropic paste with different colours composed mainly of polyester, styrene, calcium carbonate, pigments, and maleic anhydride. It is to be mixed with 2% to 3% hardener before being used to glue, patch, grout, and repair marbles, stones, and engineered stones. Subject article is packed in boxes containing 12 pieces each of mastic (in 1-L cans) and hardener (in 45-mL tubes).

5 REASONS FOR CLASSIFICATION

Heading 32.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, glaziers’ putty, grafting putty, resin cements, caulking compounds and other mastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these preparations are mainly used to stop, seal or caulk cracks and, in certain cases, to bond or firmly join components together. They are distinguished from glues and other adhesives by the fact that they are applied in thick coatings or layers. This group includes mastics based on plastics (e.g., polyesters, polyurethanes, silicones and epoxide resins) whether or not containing a high added proportion (up to 80 %) of various fillers (e.g., clay, sand and other silicates, titanium dioxide, metallic powders). Some of these mastics are used after the addition of hardeners. Some mastics do not harden and remain tacky after application (e.g., acoustic sealants). Others harden by the evaporation of solvents, by solidification (hot-melt mastics), by curing after exposure to the atmosphere or by the reaction of different components mixed together (multi-component mastics). Products of this nature are to be classified in this heading only if they are fully formulated for use as mastics. Mastics may be used to seal certain joints in construction or home repair, for sealing or repairing glass, metal or porcelain articles, as fillers or sealants for coachwork or, in the case of adhesive sealants, to bond various surfaces together.

In view thereof, subject article is classified under AHTN 2022 subheading 3214.10.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

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

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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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2922.49.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		24-376
		3	DATE ISSUED
			07 June 2024

4	DESCRIPTION OF GOOD
	"L-VALINE"
	<p>Based on the product specifications, production process flowchart, product brochure, clarification from the supplier, and product label submitted, subject article is a pure L-valine (an amino acid) produced from the fermentation of glucose. It is in the form of white crystals or crystalline powder. Packed in 25-kg bags, subject article is added to animal feeds at a rate of 3 to 5 kg per metric ton of finished feeds. It has the following chemical structure:</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.22 of the AHTN 2022 covers oxygen-function amino-compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, amino acids and their esters; salts thereof. These compounds contain one or more carboxylic acid functions and one or more amine functions. Anhydrides, halides, peroxides and peroxyacids of carboxylic acids are regarded as acid functions. These compounds contain as oxygen functions only acids, their esters or their anhydrides, halides, peroxides and peroxyacids or a combination of these functions. Any oxygen function found in a non-parent segment attached to a parent amino-acid is disregarded for classification purposes. The amino-acids classified under this heading with their esters, salts and substitution derivatives include valine (<i>α</i>-aminoisovaleric acid). Crystals.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2922.49.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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.</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  <small>Digitally signed</small> 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

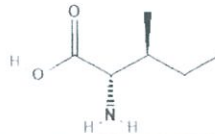
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2922.49.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		24-377
		3	DATE ISSUED
			07 June 2024

4 DESCRIPTION OF GOOD

“L-ISOLEUCINE”

Based on the product specifications, supplementary statement, composition sheet, production process flowchart, and product label submitted, subject article is a pure L-isoleucine (an amino acid) produced from the fermentation of food grade glucose. It is in the form of yellowish crystals or crystalline powder. Packed in 25-kg kraft bags with polyethylene lining, subject article is added to animal feeds at a rate of 2 to 6 kg per metric ton of finished feeds. It has the following chemical structure:



5 REASONS FOR CLASSIFICATION

Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.

Heading 29.22 of the AHTN 2022 covers oxygen-function amino-compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, amino-acids and their esters, salts thereof. These compounds contain one or more carboxylic acid functions and one or more amine functions. Anhydrides, halides, peroxides and peroxyacids of carboxylic acids are regarded as acid functions. The amino-acids classified under this heading with their esters, salts and substitution derivatives include leucine (α-aminoisocaproic acid). Obtained by hydrolysis of proteins; white opalescent crystals. Isoleucine.

In view thereof, subject article is classified under AHTN 2022 subheading 2922.49.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.80.98 MFN - Zero ACFTA - 30% ad valorem RCEP - 30% ad valorem		24-397
		3	DATE ISSUED
			07 June 2024

4	DESCRIPTION OF GOOD										
	“SERES 9 BEV (BATTERY ELECTRIC VEHICLE)” Based on the brochure and technical information submitted, subject article is a completely built-up (CBU), all-wheel-drive (AWD) sports utility vehicle (SUV). It uses two types of electric motors (AC asynchronous and permanent magnet synchronous motors) as the sole means of propulsion. Subject article is available in two variants and has the following specifications:										
	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Battery Type / Capacity (kWh)</td> <td>Ternary lithium battery / 100</td> </tr> <tr> <td>Maximum Motor Power (kW)</td> <td>390</td> </tr> <tr> <td>Maximum Motor Torque (N·m)</td> <td>673</td> </tr> <tr> <td>Overall Dimension (LxWxH) (mm)</td> <td>5,230 x 1,999 x 1,800</td> </tr> <tr> <td>Seating Capacity</td> <td>6 persons</td> </tr> </table>	Battery Type / Capacity (kWh)	Ternary lithium battery / 100	Maximum Motor Power (kW)	390	Maximum Motor Torque (N·m)	673	Overall Dimension (LxWxH) (mm)	5,230 x 1,999 x 1,800	Seating Capacity	6 persons
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Maximum Motor Power (kW)	390										
Maximum Motor Torque (N·m)	673										
Overall Dimension (LxWxH) (mm)	5,230 x 1,999 x 1,800										
Seating Capacity	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 style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small>  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>

