



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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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 : 22 November 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 15 November 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-654	"FORD MUSTANG MACH-E GT CAF6470B3BEV 4WD SUV ELECTRIC VEHICLE"	8703.80.98	MFN – Zero ACFTA – 30% ad valorem* RCEP – 30% ad valorem*
24-692	"MK-1 MASPION MIRROR CABINET"	7009.92.00	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – 12% ad valorem* ACFTA – 15% ad valorem* AHKFTA – 15% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – 10% ad valorem*

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





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AOCG Memo No. 222-2024 P-2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-731	"SSI LOGIMAT® VERTICAL LIFT MODULE"	8428.10.39	MFN - Zero
*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. 24-107

15 November 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 three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-654, 24-692, and 24-731, issued by this Commission on 15 November 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

Chairperson

Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila


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		24-654
		3	DATE ISSUED
			15 November 2024

4	DESCRIPTION OF GOOD												
	“FORD MUSTANG MACH-E GT CAF6470B3BEV 4WD SUV ELECTRIC VEHICLE”												
	Based on the brochure and technical specifications submitted, subject article is a completely built-up (CBU), plug-in fully electric sports utility vehicle (SUV). It uses two electric motors (synchronous and asynchronous motors) as the sole means of propulsion. Having an all-wheel drivetrain configuration, subject article has the following specifications:												
	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Battery Type</td> <td>Lithium-ion phosphate</td> </tr> <tr> <td>Usable Battery Capacity (kWh)</td> <td>91</td> </tr> <tr> <td>Maximum Power (kW) / Torque (N.m)</td> <td>358 / 860</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>2,717</td> </tr> <tr> <td>Overall Dimension (LxWxH) (mm)</td> <td>4,743 x 1,881 x 1,623</td> </tr> <tr> <td>Seating Capacity</td> <td>5 persons</td> </tr> </table>	Battery Type	Lithium-ion phosphate	Usable Battery Capacity (kWh)	91	Maximum Power (kW) / Torque (N.m)	358 / 860	Gross Vehicle Weight (kg)	2,717	Overall Dimension (LxWxH) (mm)	4,743 x 1,881 x 1,623	Seating Capacity	5 persons
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Overall Dimension (LxWxH) (mm)	4,743 x 1,881 x 1,623												
Seating Capacity	5 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</p> <p style="text-align: right;">  <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>



BAGONG PILIPINAS

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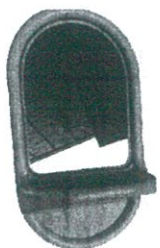
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7009.92.00		24-692
	MFN - 15% ad valorem AANZFTA - 12% ad valorem AHKFTA - 15% ad valorem AJCEPA - Zero RCEP - 10% ad valorem		
	ATIGA - Zero ACFTA - 15% ad valorem AIFTA - 11.25% ad valorem AKFTA - Zero	3	DATE ISSUED
			15 November 2024

4	DESCRIPTION OF GOOD
	“MK-1 MASPION MIRROR CABINET”
	<p>Based on the technical specifications, product composition, manufacturing process, and photographs of the product submitted, subject article is a framed glass wall mirror. Attached to its front is a single-layer shelf which can hold items like skin care and grooming products. Its frame is made from high impact polystyrene (HIPS) with a slot at the back for mounting/hanging the mirror. Generally used as a reflective surface for personal grooming, subject article has overall dimensions of 25.5 cm x 13.5 cm x 45 cm (W x H x D) and weighs 0.5395 kg.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 70.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers glass mirrors, whether or not framed, including rear-view mirrors. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers mirrors in sheets, whether or not further worked. It also includes shaped mirrors of any size, for example, mirrors for furniture, for interior decoration, for railway carriages, etc.; toilet mirrors (including hand or hanging mirrors); pocket mirrors (whether or not in a protective case). The heading further includes magnifying or reducing mirrors and rear-view mirrors (e.g., for vehicles). All these mirrors may be backed (with paperboard, fabric, etc.), or framed (with metal, wood, plastics, etc.), and the frame itself may be trimmed with other materials (fabric, shells, mother of pearl, tortoise-shell, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7009.92.00, with a Most Favoured Nation (MFN) rate of duty of 15% 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>



2	TCC (AR) NO.
24-692	

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)	12	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	15	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	15	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	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	10	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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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 8428.10.39 MFN - Zero		24-731
		3	DATE ISSUED
			15 November 2024

4 DESCRIPTION OF GOOD

“SSI LOGIMAT® VERTICAL LIFT MODULE”

Based on the brochure submitted, subject article is an automated vertical lifting machine equipped with a user interface, two stacks of trays (one at the front and one at the back), a lift mechanism, and an opening at the front. It is designed for the vertical storage and retrieval of various goods (e.g., bolts and nuts and pharmaceutical items). Through the user interface, a user can select the item/s to be retrieved. The lift then climbs the entire height of the vertical storage machine to remove the tray containing the selected good/s from its respective position and deliver it to the access opening. Subject article is ideal for use in storage facilities and warehouses.



5 REASONS FOR CLASSIFICATION

Heading 84.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that lifts are usually operated by winch and cable, or by rams worked by water, air or oil. They are used for raising or lowering a passenger cage or goods platform between vertical guide bars, and are generally fitted with counter-balance weights. The control, stopping, safety, etc., equipment, whether or not electrical, is also classified in this heading provided it is presented with the lift itself. The heading also includes manually operated lifts.

In view thereof, subject article is classified under AHTN 2022 subheading 8428.10.39, 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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