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AOCG Memo No. 12-2025

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 : 15 January 2025

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 10 January 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-850	"HAMMER MILL, MODEL: SFSP66*80"	8437.80.59	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-865	"TREKAL 500 mg LYOPHILIZED POWDER FOR INTRAVENOUS INFUSION [PEMETREXED (AS DISODIUM HEMIPENTAHYDRATE)]"	3004.90.89	MFN - Zero
24-868	"G-PROMIN LIQUID FEED SUPPLEMENT"	2309.90.20	MFN – Zero AIFTA – Zero*
24-870	"ELECTROCARE+"	2309.90.20	MFN – Zero AIFTA – Zero*
24-872	"3-CARE FORTE"	3003.90.00	MFN – 3% ad valorem AIFTA – Zero*
24-873	"GLOBASTOP"	4402.90.00	MFN – 3% ad valorem

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





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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-892	"HERBAL E POWDER"	2309.90.20	MFN – Zero AIFTA – Zero*
24-980	"TESLA MODEL Y RWD"	8703.80.98	MFN – Zero ACFTA – 30% ad valorem RCEP – 30% ad valorem (01 January to 31 March 2025); 28% ad valorem (01 April 2025 to 31 March 2030)
24-989	"TESLA MODEL 3 LONG RANGE"	8703.80.97	MFN – Zero ACFTA – 30% ad valorem RCEP – 30% ad valorem (01 January to 31 March 2025); 28% ad valorem (01 April 2025 to 31 March 2030)

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 25-004

10 January 2025

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 nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-850, 24-865, 24-868, 24-870, 24-872, 24-873, 24-892, 24-980, and 24-989, issued by this Commission on 10 January 2025. 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 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8437.80.59 MFN - Zero ACFTA - Zero RCEP - Zero		24-850
		3	DATE ISSUED
			10 January 2025

4	DESCRIPTION OF GOOD										
	“HAMMER MILL, MODEL: SFSP66*80” Based on the operation manual submitted, subject article is an industrial milling machine, used in crushing granular feed raw materials (e.g., corn, sorghum, wheat, and beans). During operation, the feed raw materials are fed into the top inlet and directed into the crushing chamber, where these are gradually broken down by the action of a high-speed rotating hammer and the friction of the sieve plate. The milled materials are then discharged through the base outlet by centrifugal force and airflow. Subject article is to be installed in a feed pellet production system in conjunction with other feed processing machines. It has the following specifications:										
	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Rotor Diameter (mm)</td> <td style="text-align: center;">660</td> </tr> <tr> <td>Crusher Chamber Width (mm)</td> <td style="text-align: center;">800</td> </tr> <tr> <td>Rotational Speed (rpm)</td> <td style="text-align: center;">2,980</td> </tr> <tr> <td>Power (kW)</td> <td style="text-align: center;">90 ~ 110</td> </tr> <tr> <td>Capacity (ton/h)</td> <td style="text-align: center;">8 ~ 13</td> </tr> </table>	Rotor Diameter (mm)	660	Crusher Chamber Width (mm)	800	Rotational Speed (rpm)	2,980	Power (kW)	90 ~ 110	Capacity (ton/h)	8 ~ 13
Rotor Diameter (mm)	660										
Crusher Chamber Width (mm)	800										
Rotational Speed (rpm)	2,980										
Power (kW)	90 ~ 110										
Capacity (ton/h)	8 ~ 13										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.37 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in addition to machinery for cleaning, sorting or grading grain prior to milling, the following are included as machinery used in the milling industry, among others, grinding or crushing machinery, e.g., grinding mills.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8437.80.59, 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 <small>Digitally signed</small> MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.89		24-865
	MFN - Zero	3	DATE ISSUED
			10 January 2025

4	DESCRIPTION OF GOOD
	<p>“TREKAL 500 mg LYOPHILIZED POWDER FOR INTRAVENOUS INFUSION [PEMETREXED (AS DISODIUM HEMIPENTAHYDRATE)]”</p> <p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), material safety data sheet, and package insert submitted, subject article is an antineoplastic (folic acid analogue) in the form of a white lyophilized powder for intravenous infusion, containing 500 mg of pemetrexed (as disodium hemipentahydrate) and excipients. Pemetrexed is a multi-targeted anti-cancer antifolate agent that exerts its action by disrupting crucial folate-dependent metabolic processes essential for cell replication. Pemetrexed, in combination with cisplatin, is indicated for the treatment of chemotherapy naïve patients with unresectable malignant pleural mesothelioma and for the first-line treatment of patients with locally advanced or metastatic non-small cell lung cancer other than predominantly squamous cell histology. Packed in a Type I colourless glass vial contained in a box, subject article is to be reconstituted and diluted before administering via intravenous infusion at a recommended dosage.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use.</p>

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2	TCC (AR) NO.
24-865	

The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheadings 3004.90.81, 3004.90.82, and 3004.90.89 state that other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases are solely formulated for patients with cancer, heart ailments, Human Immune-deficiency Virus (HIV)/Acquired Immune Deficiency Syndrome (AIDS) or HIV/AIDS, renal failure or other lingering illnesses and used by the patient as maintenance to suppress the patients' condition at its present level or prevent possible complications. These include antineoplastic medicines, dialysis solutions and preparations, chemotherapy solutions, and cardiovascular drugs.

In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.89, 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
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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero AIFTA - Zero		24-868
		3	DATE ISSUED
			10 January 2025

4 DESCRIPTION OF GOOD**"G-PROMIN LIQUID FEED SUPPLEMENT"**

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product description, and certificate of composition submitted, subject article is a feed supplement in the form of a light-brown liquid with a characteristic odour. It is composed of iron sulphate, cobalt chloride, zinc sulphate, copper sulphate, L-lysine hydrochloride, choline chloride, manganese sulphate, magnesium sulphate, monosodium phosphate, DL-methionine hydroxy analogue (MHA) liquid, and water, among others. Packed in 500-mL, 1-L, 5-L, and 30-L high-density polyethylene (HDPE) plastic containers, subject article is added to the drinking water of poultry at a rate of 5 mL to 20 mL per 100 birds to, among others, make up for mineral deficiency and amino acid requirements of poultry and improve their growth, body weight, and egg quality and production.

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, 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.

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 ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

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 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero AFTA - Zero		24-870
		3	DATE ISSUED
			10 January 2025

4 DESCRIPTION OF GOOD

“ELECTROCARE+”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product description, and certificate of composition submitted, subject article is a feed premix in the form of a white crystalline, free-flowing powder. It is composed of ascorbic acid, sodium chloride, *Lactobacillus sporogenes*, sodium citrate, sodium bicarbonate, monosodium phosphate, potassium chloride, calcium lactate, magnesium sulphate, maltodextrin, silicon dioxide, sodium benzoate, and dextrose. Packed in 1-kg metallized polyester laminated poly pouches, subject article is added to feeds and drinking water of poultry at a dosage of 1 kg per ton of feeds, or at 1 g per 2 liters of drinking water, for three to five days. It acts as an energy source, replaces lost electrolytes, and helps boost immunity and maintain the integrity of the blood vessels of poultry.

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 include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.

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 ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.90.00 MFN - 3% ad valorem AIFTA - Zero		24-872
		3	DATE ISSUED
			10 January 2025

4 DESCRIPTION OF GOOD

“3-CARE FORTE”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product composition, and product description submitted, subject article is a light-brown to buff-colored powder containing approximately 60% chlorohydroxyquinoline (active ingredient) and di-calcium phosphate (diluent). Packed in 25-kg fiber drums, subject article is added to animal feeds at the required level of dosage, for the prevention and treatment of wet droppings and crop mycosis in poultry, post weaning diarrhea in piglets, and swine dysentery.

5 REASONS FOR CLASSIFICATION

Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3003.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

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 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4402.90.00 MFN - 3% ad valorem		24-873
		3	DATE ISSUED
			10 January 2025

4 DESCRIPTION OF GOOD

"GLOBASTOP"

Based on the certificate of composition, technical data sheet, manufacturing process, and other technical information submitted, subject article is a non-activated, semi-micronized wood charcoal in the form of a black powder with particle sizes ranging from more than 30 µm to less than 2,000 µm. It is produced from the carbonization of oak wood, followed by cooling, oxygenation (to prevent charcoal from burning again), screening, grinding, and sieving. Packed in 20-kg kraft paper bags, subject article is a toxin binder used as a raw material in the preparation of animal feeds.

5 REASONS FOR CLASSIFICATION

Heading 44.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers wood charcoal (including shell or nut charcoal), whether or not agglomerated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that wood charcoal is obtained when wood is carbonised out of contact with air. It is classified in this heading whether in the form of blocks, sticks or in granules or powder, or agglomerated with tar or other substances in briquettes, tablets, balls, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 4402.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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 2025 RATE/S OF IMPORT DUTY	AHTN 2309.90.20 MFN - Zero AIFTA - Zero	2	TCC (AR) NO.
				24-892
			3	DATE ISSUED
				10 January 2025


4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"HERBAL E POWDER"</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product declaration, product composition, and other technical information submitted, subject article is an herbal supplement feed premix in the form of a greenish-brown powder with a herbaceous smell and sour taste. It is prepared from natural dried and ground herbs of <i>Embllica officinalis</i> and <i>Ocimum sanctum</i> which contain natural cellulosic plant materials, phenyl propanoids, and natural vitamin E. Packed in 25-kg bags, subject article is added to complete feeds of poultry, livestock, and aquaculture species, at a rate of 100 g per ton of feeds, to, among others, meet the nutritional requirement of vitamin E for the improvement of health, body defenses, and livability of poultry and other farm animals, and optimize growth of chicks and farm animals and egg production of commercial layers and breeder birds.</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. 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 include 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 and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".</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;"><i>Digitally signed</i> </p> <p style="text-align: right;">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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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.80.98 MFN - Zero ACFTA - 30% ad valorem RCEP - 30% ad valorem (01 January to 31 March 2025); 28% ad valorem (01 April 2025 to 31 March 2030)		24-980
		3	DATE ISSUED
			10 January 2025

4	DESCRIPTION OF GOOD												
	“TESLA MODEL Y RWD”												
	<p>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 a synchronous electric motor as the sole means of propulsion. Having a rear-wheel drivetrain configuration, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Battery Type</td> <td>Lithium-ion</td> </tr> <tr> <td>Battery Capacity (Ah)</td> <td>173</td> </tr> <tr> <td>Motor Power (kW) / Torque (N.m)</td> <td>220 / 350</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>2,448</td> </tr> <tr> <td>Overall Dimension (LxWxH) (mm)</td> <td>4,750 x 1,921 x 1,624</td> </tr> <tr> <td>Seating Capacity</td> <td>5</td> </tr> </table> 	Battery Type	Lithium-ion	Battery Capacity (Ah)	173	Motor Power (kW) / Torque (N.m)	220 / 350	Gross Vehicle Weight (kg)	2,448	Overall Dimension (LxWxH) (mm)	4,750 x 1,921 x 1,624	Seating Capacity	5
Battery Type	Lithium-ion												
Battery Capacity (Ah)	173												
Motor Power (kW) / Torque (N.m)	220 / 350												
Gross Vehicle Weight (kg)	2,448												
Overall Dimension (LxWxH) (mm)	4,750 x 1,921 x 1,624												
Seating Capacity	5												

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 rates of duty of 30% ad valorem from 01 January to 31 March 2025 and 28% ad valorem by 01 April 2025 to 31 March 2030, 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;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.80.97 MFN - Zero ACFTA - 30% ad valorem RCEP - 30% ad valorem (01 January to 31 March 2025); 28% ad valorem (01 April 2025 to 31 March 2030)		24-989
		3	DATE ISSUED
			10 January 2025

4 DESCRIPTION OF GOOD**"TESLA MODEL 3 LONG RANGE"**

Based on the brochure and technical specifications submitted, subject article is a completely built-up (CBU), plug-in fully electric sedan. It is equipped with two 335-V alternating current (AC) synchronous electric motors as the sole means of propulsion. Having an all-wheel drivetrain configuration, subject article has the following specifications:

Battery Type	Lithium-ion
Battery Capacity (Ah)	230
Total Motor Power (kW)	366
Gross Vehicle Weight (kg)	2,263
Overall Dimension (LxWxH) (mm)	4,720 x 1,850 x 1,441
Seating Capacity	5

**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. Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as "Electric Vehicles (EVs)".

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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
Chairperson

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