



Republic of the Philippines
Department of Environment and Natural Resources
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MEMORANDUM

FOR : **The Directors**
Environmental Management Bureau
Forest Management Bureau
Mines and Geosciences Bureau

FROM : **The Director**
Policy and Planning Service

SUBJECT : **CONSULTATION MEETING RE COMPREHENSIVE REVIEW
OF THE MOST FAVOURED NATION TARIFF SCHEDULE**

DATE : **20 JUN 2023**

This has reference to the letter from the Tariff Commission dated 27 June 2023, requesting the Department to submit its position/comments on the list of products of interest under the purview of the DENR and to provide justification on the Department's position submitted last 17 April 2023.

In this regard, may we respectfully invite you or your designated representative/s (*maximum of two personnel per Office*) to an in-person Consultation Meeting to be held on **05 July 2023, Wednesday, 9:00 AM** at **6th Floor, DENR Central Office, Visayas Ave. Diliman, Quezon City**. The meeting aims to further discuss the DENR's input/comments, as well as the position papers submitted by interested parties to the Tariff Commission.

We would appreciate receiving your nomination on or before **03 July 2023, Monday** through our email address: psddivision@gmail.com. Enclosed for your reference are the following: 1) Summary of Positions Papers, 2) list of Hydrofluorocarbons (HFCs) and its ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 subheadings, and 3) Summary matrix of the product of interest for merging of tariff lines.

For your information and appropriate action, please.


CHERYL LOISE T. LEAL



Republic of the Philippines
Department of Environment and Natural Resources
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**MEETING RE COMPREHENSIVE REVIEW OF THE MOST
FAVOURED NATION TARIFF SCHEDULE**

NOTICE OF MEETING

FOR: The Director, Environmental Management Bureaus
The Director, Forest Management Bureau
The Director, Mines and Geosciences Bureau
Representative/s, Environmental Management Bureau
Representative/s, Forest Management Bureau
Representative/s, Mines and Geosciences Bureau
Representative/s, Policy and Planning Service

FROM: The OIC Director, Policy and Planning Service

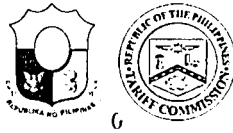
DATE/TIME: **05 July 2023 | 09:00 AM**

VENUE: **6th Floor, DENR Central Office, Visayas Ave. Diliman, Quezon City**

PROVISIONAL AGENDA:

1. Discussion on the DENR's input/comments regarding the Comprehensive Review of The Most Favoured Nation Tariff Schedule; and
2. Other Matters


CHERYL LOISE T. LEAL



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCI (TM) No. MFN-2023-All Products

27 June 2023

ATTY. JONAS R. LEONES, CESO I
Undersecretary for Policy, Planning, and
International Affairs
Department of Environment and Natural Resources
5 Visayas Avenue, Diliman
Quezon City 1128
Email: oueiea.denr@gmail.com

Subject: Conduct of Comprehensive Review of the Most Favoured Nation Tariff Schedule

Dear **Undersecretary Leones**:

The Commission would like to thank your good Office for the DENR representatives who attended the face-to-face meeting called by this Commission on 21 June 2023 to discuss the Departments inputs/comments on the above-captioned subject.

Relative thereto, we are providing the highlights of the said meeting (*Annex D*) for your and your representatives' reference. As indicated in the minutes of the meeting, the DENR committed to submit to the Commission the following:

- DENR's official position/justification on products listed in *Annex A*;
- Position/comments on the list of hydrofluorocarbons (HFCs) and its ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 subheadings listed in *Annex B*;
- DENR's official positions/comments on the merging of tariff lines listed in *Annex C*.

Finally, as agreed during the meeting, DENR is to submit the requested information to the Commission by the 2nd week of July 2023 or on or before 14 July 2023.

For queries and clarification on this matter, the undersigned may be reached at TC.Assist@mail.tariffcommission.gov.ph and/or Records@tariffcommission.gov.ph or at telephone numbers (02) 8936-3323.

Thank you.

Very truly yours.

ATTY. ERNESTO L. ALBANO
Commissioner

Attachments: a/s

cc: **Ms. Eloisa Myra Balicha**
Email: eloisa_balicha@emb.gov.ph / pod@emb.gov.ph

Mr. Onofre Escota
Email: pod@emb.gov.ph

Ms. Zayrelle Ann Suello
Ms. Nim Hydee Eusebio
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**MEETING RE COMPREHENSIVE REVIEW OF THE MOST
FAVOURERD NATION TARIFF SCHEDULE**

NOTICE OF MEETING

FOR: The Director, Environmental Management Bureaus
The Director, Forest Management Bureau
The Director, Mines and Geosciences Bureau
Representative/s, Philippine Ozone Desk
Representative/s, Chemical Division
Representative/s, Forest Management Bureau
Representative/s, Mines and Geosciences Bureau
Representative/s, Policy and Planning Service

FROM: The OIC Director, Policy and Planning Service

DATE/TIME: **05 July 2023 | 09:00 AM**

VENUE: **6th Floor, DENR Central Office, Visayas Ave. Diliman, Quezon City**

PROVISIONAL AGENDA:

1. Discussion on the DENR's input/comments regarding the Comprehensive Review of The Most Favoured Nation Tariff Schedule; and
2. Other Matters

CHERYL LOISE T. LEAL

SECTOR: METALS AND NON-METAL PRODUCTS

AHTN CODE INDICATED IN THE POSITION PAPER	PRODUCT OF INTEREST	INTERESTED PARTY	POSITION	DENR COMMENT
7210.61; 7210.70; 7210.49; 7210.30; 7210.70; 7212.30; 7212.49	Steel Coils	Union Galvasteel Corporation	Reduce MFN rate of duty to 0%	DENR to revert

SECTOR: CHEMICAL AND CHEMICAL PRODUCTS

AHTN CODE INDICATED IN THE POSITION PAPER	PRODUCT OF INTEREST	INTERESTED PARTY	POSITION	DENR COMMENT
2523.29.90 and 2523.90.00	Cement	Philcement Corporation	Reduce MFN rate of duty to	DENR revert back
Chapter 39	Petrochemicals	Association of Petrochemical Manufacturers of the Philippines, Inc. (APMP)	1. Revert the MFN tariff on resins from 10% to 15% 2. Increase the MFN tariff rates of all locally produced (LP) items with 3% tariff rates consistent with the general rule that all products categorized as LP have higher tariff rate (currently at 10%) 3. Extract LLDPE from AHTN 3901.90.90 and provide the higher MFN tariff rate of 10% or 15%	BOC concerns- authority to their proposal
39.01 to 39.15; 3920.20.10	Plastic Resins; Waste, parings and scaps, of plastic; Biaxially oriented polypropylene (BOPP) film, of polymers of propylene	Philippine Plastics Industry Association, Inc. (PPIA)	Reduce MFN tariff rates to 0%	DENR revert back
39.16 to 39.19	Semi-manufactures, of plastic; Articles of plastics	PPIA	Reduce MFN tariff rates to 3%	DENR revert back
*3920.30.9x, 3920.4x, 3920.5x, 3920.6x, 3920.7x, 3920.9x, 39.21 to 39.26	Articles of plastics	PPIA	Maintain or Increase MFN tariff rates	DENR revert back
39.01	Electric wire and cable grades of polyethylene compounds	American Wire and Cable Company, Inc.	Reduce MFN tariff rates to 0%	DENR revert back
39.01	Polyethylene compounds - electric wire and cable grade (all electrical grade polyethylene compounds)	Chamber of Philippine Electric Wire and Cable Manufacturers, Inc. (CPEWCMI)	Reduce MFN tariff rates to 0%	DENR revert back

*x - covers all 8-digit subheading

SECTOR: MACHINERIES and TRANSPORT EQUIPMENT

AHTN CODE INDICATED IN THE POSITION PAPER	PRODUCT OF INTEREST	INTERESTED PARTY	POSITION	DENR COMMENT
8507.10 to 8507.20	Lead-acid batteries	Philippine Association of Battery Manufacturers Inc. (PABMA) as represented by the Philippine Batteries, Inc.	Increase MFN rates of duty on lead-acid battery from 15% to 20%	DENR to revert
8507.60.31; 8507.60.32; 8507.60.33; 8507.60.39; 8507.60.90	Lithium-ion battery pack	PABMA	Increase MFN rates of duty from 1% to 20%	DENR to revert
8509.90.11; 8507.90.12; 8507.90.19; 8507.90.91; 8507.90.92; 8507.90.93	Parts of lead-acid and lithium-ion batteries	PABMA	Increase MFN rates of duty from 10% to 20%	DENR to revert
8509.90.99	Parts of lead-acid and lithium-ion batteries	PABMA	Reduce MFN rate of duty from 10% to 0%	DENR to revert
8541.43	Solar panel modules	Phinma Solar Energy Corporation	Reduce MFN rate of duty to 0%	DENR to revert
8711.60; 8711.60.11; 8711.60.19; 8711.60.93; and 8711.60.95	All CBU 2-wheeled electric vehicles (Evs); EV charging station; battery swapping stations, and their respective parts and accessories	Ayala Group of Companies (i.e., <i>Ayala Corporation; AC Industrial Technology Holdings, Inc; Global Capital Ventures, Inc; Adventure Cycle Philippines, Inc</i>)	Temporary reduction on the MFN rates of duty to 0%	DENR to revert

DENR POSITION PAPER

AHTN CODE INDICATED IN THE POSITION PAPER	PRODUCT OF INTEREST	MFN (%)	POSITION PAPER OF DENR	TC COMMENTS	DENR COMMENTS
44.07	Wood Sawn / Lumber	3 to 7	Reduce MFN rate of duty	Reduce to what rate?	DENR to revert
44.08	Veneers	3 to 7	Reduce MFN rate of duty	Reduce to what rate?	DENR to revert
44.09	Wood Continuously Shaped	7	Reduce MFN rate of duty	Reduce to what rate?	DENR to revert
44.10	Particle Board	15	Reduce MFN rate of duty	Reduce to what rate?	DENR to revert
44.11	Fiberboard	15	Reduce MFN rate of duty	Reduce to what rate?	DENR to revert
44.12	Plywood, Veneered Panels and Similar Laminated Wood	15	Reduce MFN rate of duty	Reduce to what rate?	DENR to revert
47.01-47.07	Pulp of Wood and Waste and Scrap paper	0 to 1	Reduce MFN rate of duty	Reduce to what rate?	DENR to revert
94.01 - 94.02	Wood based Furniture	15	Reduce MFN rate of duty	Reduce to what rate?	DENR to revert
94.06.10	Prefabricated Buildings of Wood	1	Reduce MFN rate of duty	Reduce to what rate?	DENR to revert

**x - covers all 8-digit subheading*

AHTN 2022 SUBHEADINGS ON HYDROFLUOROCARBONS (HFCs)*

AHTN 2022	Description
Chemically Defined Organic Compounds	
2903.41.00	Trifluoromethane (HFC-23)
2903.42.00	Difluoromethane (HFC-32)
2903.43.00	Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)
2903.44.00	Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)
2903.45.00	1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)
2903.46.00	1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)
2903.47.00	1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)
2903.48.00	1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)
Mixtures	
3827.31.00	Containing hydrochlorofluorocarbons (HCFCs) and substances of subheadings 2903.41 to 2903.48
3827.51.00	Containing trifluoromethane (HFC-23)
3827.61.10	Containing mixture of HFC-125, 15% or more by mass of HFC-143a, and HFC-134a (HFC-404a)
3827.61.20	Containing mixture of HFC-125 and 15% or more by mass of HFC-143a (HFC-507a)
3827.61.90	Other mixture, except subheadings 3827.61.10 and 3827.61.20, containing 15% or more by mass 1,1,1-trifluoroethane (HFC-143a)
3827.62.00	Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC- 125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)
3827.63.10	Containing mixture of HFC-32 and 40% or more by mass of HFC-125 (HFC-410a)
3827.63.90	Other mixture, except subheading 3827.63.10, containing 40 % or more by mass of HFC-125
3827.64.00	Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)
3827.65.00	Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)
3827.68.00	Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48

* DENR Administrative Order No. 2021-31 Chemical Control Order (CCO) for Hydrofluorocarbons (HFCs)

Tariff Lines for Merging (Chemicals and Chemical Products)

Chapter / Hdg. No.	AHTN 2022 Code	Description	Current 2023 MFN Tariff (%)	Local Availability	DENR Comments
30		Pharmaceutical products.			
30.06		Pharmaceutical goods specified in Note 4 to this Chapter.			
	3006.10	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable :			
	3006.10.10	-- Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable :			
	3006.10.10.100	--- Of polymers of ethylene; polymers of propylene; polymers of styrene; polymers of vinyl chloride; of other plastics other than polyurethane, regenerated cellulose, cellular and reinforced	15	NLP	DENR to revert
	3006.10.10.200	--- Of poly(methyl methacrylate); of polyamide-6; of knitted or crocheted fabrics of headings 60.02 and 60.03; warp knit fabrics (including those made on galloon knitting machines) of subheading 6005.90	10	NLP	DENR to revert
	3006.10.10.300	--- Of other acrylic polymers; of polycarbonates; of poly(ethylene terephthalate); of polyesters; of regenerated cellulose; of vulcanized fiber; of cellulose acetate and other cellulose derivatives; of amino-resins other than polyamides; of phenolic resins; of other plastics; of cellular reinforced polyurethanes; of cellular reinforced regenerated cellulose; of other plastics, cellular and reinforced	7	NLP	DENR to revert
	3006.10.10.400	--- Of polyamides, other than polyamide-6	3	NLP	DENR to revert
	3006.10.10.900	--- Other	1	NLP	DENR to revert
36		Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.			
36.03		Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators.			
	3603.10.00	- Safety fuses :			
	3603.10.00.100	-- Semi-fuses	1	NLP	DENR to revert
	3603.10.00.900	-- Other	7	LP	DENR to revert
	3603.20.00	- Detonating cords :			
	3603.20.00.100	-- Signal tubes	1	NLP	DENR to revert
	3603.20.00.900	-- Other	7	LP	DENR to revert
	3603.40.00	- Detonating caps :			
	3603.40.00.100	-- Elemented caps	1	NLP	DENR to revert
	3603.40.00.900	-- Other	7	LP	DENR to revert
38		Miscellaneous chemical products.			
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).			
		- Goods specified in Subheading Note 1 to this Chapter :			
	3808.52	-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g :			
	3808.52.90	--- Other :			
	3808.52.90.100	---- Insecticide in the form of mosquito coils or mosquito coil powder	10	LP	DENR to revert
	3808.52.90.900	---- Other	3	LP	DENR to revert
	3808.59	-- Other :			
		--- Insecticides :			
	3808.59.19	---- Other :			
	3808.59.19.100	---- - In the form of mosquito coils or mosquito coil powder	10	LP	DENR to revert
	3808.59.19.900	---- - Other	3	LP / NLP	DENR to revert
		- Goods specified in Subheading Note 2 to this Chapter :			
	3808.61	-- In packings of a net weight content not exceeding 300 g :			
	3808.61.90	--- Other :			
	3808.61.90.100	---- In the form of mosquito coil powder	10	LP	DENR to revert
	3808.61.90.900	---- Other	3	LP / NLP	DENR to revert
38.22		Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials.			
		- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits :			
	3822.11.00	-- For malaria :			
	3822.11.00.100	--- Diagnostic test kits	3	NLP	DENR to revert
	3822.11.00.900	--- Other	1	NLP	DENR to revert

Tariff Lines for Merging (Textile, Paper, Wood, & Leather)

Chapter/ Hdg. No.	AHTN 2022 Code	Description	Current (2023) MFN Rates of Duty (%)	Availability
61.16		Gloves, mittens and mitts, knitted or crocheted		
	6116.10	- Impregnated, coated, covered or laminated with plastics or rubber :		
	6116.10.10	-- Divers' gloves :		
	6116.10.10.100	--- Impregnated, coated or covered with plastics or rubber	1	NLP
	6116.10.10.900	--- Other	15	LP
	6116.10.90	-- Other	15	LP
		- Other :		
	6116.91.00	-- Of wool or fine animal hair	15	LP
	6116.92.00	-- Of cotton	15	LP
	6116.93.00	-- Of synthetic fibres	15	LP
	6116.99.00	-- Of other textile materials	15	LP

Tariff Lines for Merging (Machineries and Transport Equipment)

Chapter/ Hdg. No.	AHTN 2022 Code	Description	Current 2023 MFN Tariff (%)	AVAILABILITY	DENR Comments
84		Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.			
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.			
		- Parts :			
	8413.91	-- Of pumps :			
	8413.91.90	--- Of other pumps :			
	8413.91.90.100	---- Electrically operated	1	NLP	DENR to revert
	8413.91.90.200	---- Not electrically operated	0	NLP	DENR to revert
84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters.			
	8414.90	- Parts :			
		-- Of fans :			
	8414.90.70	-- Of goods of subheading 8414.40 :			
	8414.90.70.100	--- For electrically operated machines	3	NLP	DENR to revert
	8414.90.70.200	--- For non-electrically operated machines	5	LP / NLP	DENR to revert
	8414.90.80	-- Of goods of subheading 8414.70 :			
	8414.90.80.100	--- For electrically operated machines	3	NLP	DENR to revert
	8414.90.80.200	--- For non-electrically operated machines	5	LP / NLP	DENR to revert
	8414.90.90	-- Of other pumps or compressors :			
	8414.90.90.100	--- For electrically operated machines	3	NLP	DENR to revert
	8414.90.90.200	--- For non-electrically operated machines	5	LP / NLP	DENR to revert
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.			
	8419.50	- Heat exchange units :			
		-- Other :			
	8419.50.91	--- Electrically operated :			
	8419.50.91.100	---- Other condensers for air conditioners	0	NLP	DENR to revert
	8419.50.91.900	---- Other	1	NLP	DENR to revert
84.23		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.			
	8423.90	- Weighing machine weights of all kinds; parts of weighing machinery :			
	8423.90.40	-- Parts of other weighing machinery :			
	8423.90.40.100	--- Parts of machinery for weighing motor vehicles using electronic means for gauging weight	1	NLP	DENR to revert
	8423.90.40.200	--- Other parts	0	NLP	DENR to revert
84.51		Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.			
	8451.80.00	- Other machinery :			
	8451.80.00.100	-- For domestic use	1	NLP	DENR to revert
	8451.80.00.900	-- Other	0	NLP	DENR to revert
	8451.90	- Parts :			
	8451.90.10.100	--- For domestic use	1	NLP	DENR to revert
	8451.90.10.900	--- Other	0	NLP	DENR to revert
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.			
		- Other machines and mechanical appliances :			
	8479.83.00	-- Cold isostatic presses :			
	8479.83.00.100	--- For treating metal	3	NLP	DENR to revert
	8479.83.00.900	--- Other	1	NLP	DENR to revert
84.83		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).			
	8483.40	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters :			
	8483.40.40	-- For engines of vehicles of Chapter 87 :			
	8483.40.40.100	--- For engines of vehicles of subheadings 8701.20 and 8701.30.00, or of heading 87.11	0	NLP	DENR to revert
	8483.40.40.900	--- Other	1	NLP	DENR to revert
84.85		Machines for additive manufacturing.			
	8485.80.00	- Other :			
	8485.80.00.100	-- By paper pulp, paper, wood, cork or bone deposit	0	NLP	DENR to revert
	8485.80.00.900	-- Other	1	NLP	DENR to revert
85		Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.			

Tariff Lines for Merging (Machineries and Transport Equipment)

Chapter/ Hdg. No.	AHTN 2022 Code	Description	Current 2023 MFN Tariff (%)	AVAILABILITY	DENR Comments
85.24		Flat panel display modules, whether or not incorporating touch-sensitive screens.			
		- Other :			
	8524.92.00.100	--- For the apparatus of subheading 8528.72 or 8528.73	1	LP	DENR to revert
	8524.92.00.900	--- Other	0	LP / NLP	DENR to revert
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.			
		- Other monitors :			
	8528.52.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71 :			
	8528.52.00.100	--- Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	NLP	DENR to revert
	8528.52.00.900	--- Other	15	LP	DENR to revert
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources.			
		- Light-emitting diode (LED) light sources :			
	8539.51.00	-- Light-emitting diode (LED) modules :			
	8539.51.00.100	--- LED backlight modules	0	LPNISO	DENR to revert
	8539.51.00.900	--- Other	1	NLP	DENR to revert
87		Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.			
87.01		Tractors (other than tractors of heading 87.09).			
	8701.10	- Single axle tractors :			
		-- Of a power not exceeding 22.5 kW, whether or not electrically operated :			
	8701.10.11	--- For agricultural use :			
	8701.10.11.100	---- Components, parts and accessories	0	LP	DENR to revert
	8701.10.11.900	---- Other	5	NLP	DENR to revert
	8701.10.19	--- Other :			
	8701.10.19.100	---- Components, parts and accessories	0	NLP	DENR to revert
	8701.10.19.900	---- Other	5	NLP	DENR to revert
		-- Other :			
	8701.10.91	--- For agricultural use :			
	8701.10.91.100	---- Components, parts and accessories	1	NLP	DENR to revert
	8701.10.91.900	---- Other	5	NLP	DENR to revert
	8701.10.99	--- Other :			
	8701.10.99.100	---- Components, parts and accessories	0	NLP	DENR to revert
	8701.10.99.900	---- Other	5	NLP	DENR to revert
87.02		Motor vehicles for the transport of ten or more persons, including the driver.			
	8702.20	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :			
		-- Completely Knocked Down :			
		--- Other motor coaches, buses or minibuses :			
	8702.20.31	---- Of a g.v.w. of at least 6 t but not exceeding 18 t :			
	8702.20.31.100	----- With compression-ignition internal combustion piston engine (diesel or semi-diesel) as the primary means of propulsion	15	LP	DENR to revert
	8702.20.31.900	----- Other	20	LP	DENR to revert
		--- Other, for the transport of 30 persons or more and specially designed for use in airports :			
	8702.20.61	---- Of a g.v.w. of at least 6 t but not exceeding 18 t :			
	8702.20.61.100	----- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) as the primary means of propulsion	15	LP	DENR to revert
	8702.20.61.900	----- Other	20	LP	DENR to revert
		--- Other motor coaches, buses or minibuses :			
	8702.20.71	---- Of a g.v.w. of at least 6 t but not exceeding 18 t :			
	8702.20.71.100	----- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) as the primary means of propulsion	15	LP	DENR to revert
	8702.20.71.900	----- Other	20	LP	DENR to revert
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.			
	8708.70	- Road wheels and parts and accessories thereof :			
		-- Hub-caps :			
	8708.70.34	--- For vehicles of heading 87.02 or other vehicles of heading 87.04 :			
	8708.70.34.100	---- For other vehicles of subheading 8704.10	10	LP	DENR to revert
	8708.70.34.900	---- Other	15	LP	DENR to revert
	8708.99	-- Other :			
		--- For vehicles of heading 87.02, 87.03 or 87.04 :			
		---- Fuel tanks and parts thereof :			
	8708.99.21	----- Fuel tanks :			
	8708.99.21.100	----- Unassembled	30	LP	DENR to revert
	8708.99.21.900	----- Other	30	LP	DENR to revert
	8708.99.24	----- Lower half of the fuel tank; fuel caps; filler pipes; filler hose assembly; fuel tank bands :			
	8708.99.24.100	----- Unassembled	15	LP	DENR to revert
	8708.99.24.900	----- Other	15	LP	DENR to revert
	8708.99.25	----- Other parts :			
	8708.99.25.100	----- Tank assembly reserve, unassembled	20	LP	DENR to revert
	8708.99.25.200	----- Tank assembly reserve, other	20	LP	DENR to revert
88		Aircraft, spacecraft, and parts thereof.			
88.02		Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites) and suborbital and spacecraft launch vehicles.			
	8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles :			
	8802.60.00.100	-- Telecommunication satellites	0	NLP	DENR to revert

Tariff Lines for Merging (Machineries and Transport Equipment)

Chapter/ Hdg. No.	AHTN 2022 Code	Description	Current 2023 MFN Tariff (%)	AVAILABILITY	DENR Comments
	8802.60.00.900	-- Other	3	NLP	DENR to revert
88.07		Parts of goods of heading 88.01, 88.02 or 88.06.			
	8807.90.00	- Other :			
	8807.90.00.100	-- Of telecommunications satellites	0	NLP	DENR to revert
	8807.90.00.900	-- Other	3	NLP	DENR to revert
94		Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.			
94.02		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.			
	9402.10	- Dentists', barbers' or similar chairs and parts thereof :			
	9402.10.30	-- Barbers' or similar chairs and parts thereof :			
	9402.10.30.100	--- Barbers' chairs and parts thereof	10	NLP	DENR to revert
	9402.10.30.900	--- Other	7	NLP	DENR to revert
96		Miscellaneous manufactured articles.			
96.20		Monopods, bipods, tripods and similar articles.			
	9620.00.90	- Other :			
	9620.00.90.100	-- For the machines of Chapter 84	7	LPNISQ	DENR to revert
	9620.00.90.200	--- For goods of heading 90.15	0	NLP	DENR to revert
	9620.00.90.300	--- Other	3	NLP / LPNISQ	DENR to revert
	9620.00.90.900	-- Other	10	LP	DENR to revert