



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

MEMORANDUM

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TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL

FROM : ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG

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

DATE : 12 August 2022

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 09 August 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-127	"MEVA ECOFIX HAND-SET FORMWORK WITH MULTIPURPOSE STEEL FRAME PANELS"	8480.60.00	MFN – 1% Ad Valorem AIFTA – *Zero
Subject to submission of corresponding CERTIFICATE OF ORIGIN (CO)			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



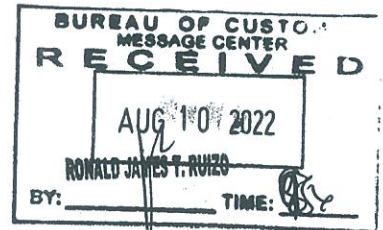
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-056

09 August 2022

ACTING COMMISSIONER YOGI FILEMON I. RUIZ
Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila



Dear Acting Commissioner Ruiz:

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 Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 22-127, issued by this Commission on 09 August 2022. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

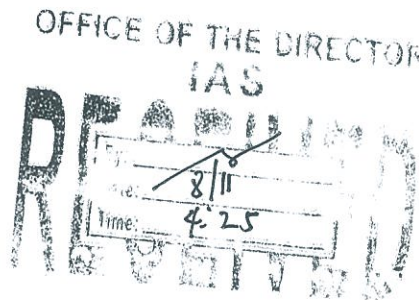
Very truly yours,

MariLou P. Mendoza Digitally signed

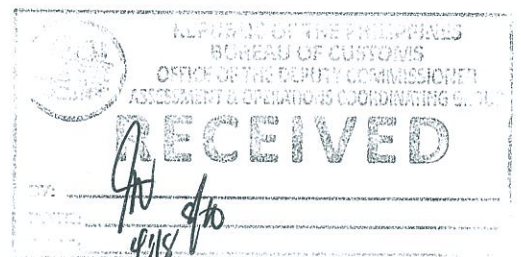
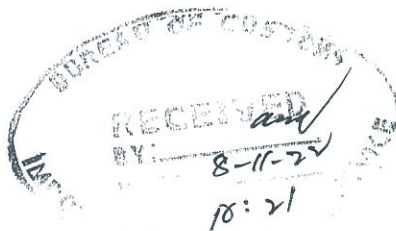
MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
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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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8480.60.00 MFN - 1% ad valorem AIFTA - Zero		22-127
		3	DATE ISSUED
			09 August 2022

4 DESCRIPTION OF GOOD

**"MEVA ECOFIX HAND-SET FORMWORK
WITH MULTIPURPOSE STEEL FRAME PANELS"**

Based on the product brochure and packing list submitted, subject article is an unassembled system of moulds used for poured concrete. It consists of lightweight EcoFix steel frames; locking mechanisms; lateral bracings; walkway brackets; panels (ranging from 75-300 cm in height and 25-75 cm in width) made of 15-mm thick birch plywood (BP) with 220 g/m² phenolic coating, or sandwich panel made of aluminum and polypropylene plastic; alignment rails; alignment rail connectors with locking pin; internal corner clamp with locking pin and wedge; prop connectors with head bolt and locking pin; shoe plate (with bending route); tension screw; wind mill rail (WMR); and WMR connector with locking pin, among others.

Assembled on-site, the moulds are used to hold the form of poured concrete to form the walls and columns of buildings and other concrete structures. When the concrete hardens, subject article is dismantled and can be used for other projects.

5 REASONS FOR CLASSIFICATION

Heading 84.80 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in general, the essential function of a mould is to retain the material in a predetermined shape while it sets; some moulds also exert a certain pressure on the material. The heading includes, among others, moulds for moulding concrete, cement or asbestos-cement goods (tubes, vats, paving stones, flags, chimney-pots, bannisters, architectural ornaments, wall, floor or roof slabs, etc.). Also moulds for making prefabricated construction elements of reinforced or prestressed concrete (window frames, parts of vaulting beams, railway sleepers, etc.).

In view thereof, subject article is classified under AHTN 2022 subheading 8480.60.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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

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.





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

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