



**BUREAU OF CUSTOMS**  
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 113-2022

**MEMORANDUM**

**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 :** 23 March 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 18 March 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-198	"NUT HEX (5 MM) PART NO. 90302-435-7613-M1"	7318.16.10	MFN – 10% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
21-202	"BOLT FLANGE (6 MM x 25 MM), PART NO.: 95701-06025-00"	7318.15.10	MFN – 10% Ad Valorem ATIGA – Zero*
21-203	"BOLT FLANGE (6 MM x 35 MM), PART NO.: 95701-06035-00"	7318.15.10	MFN – 10% Ad Valorem ATIGA – Zero*
21-204	"BOLT FLANGE (6 MM x 70 MM), PART NO.: 95701-06070-00"	7318.15.10	MFN – 10% Ad Valorem ATIGA – Zero*
21-205	"BOLT FLANGE (6 MM x 45 MM), PART NO.: 95701-06045-00"	7318.15.10	MFN – 10% Ad Valorem ATIGA – Zero*

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

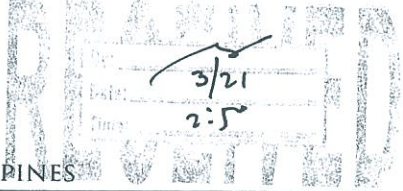
For your information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**

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OFFICE OF THE DIRECTOR

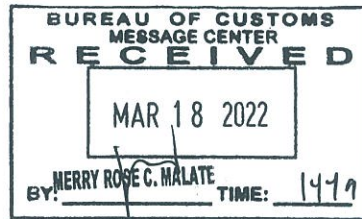
AOCG Memo No. 117-2022



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 22-021

18 March 2022



**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila

Dear Commissioner Guerrero:

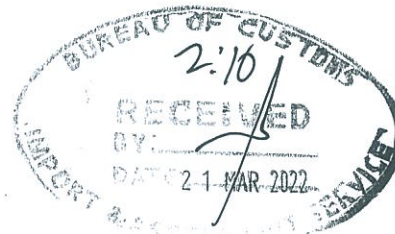
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-198, 21-202, 21-203, 21-204 and 21-205, issued by this Commission on 18 March 2022. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

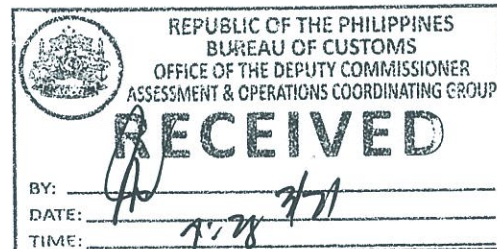
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION


**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 7318.16.10</b> <b>MFN - 10% ad valorem</b> <b>PJEPA - Zero</b> <b>AJCEPA - Zero</b>		<b>21-198</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>18 March 2022</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>"NUT HEX (5 MM), PART NO. 90302-435-7613-M1"</b></p> <p>Based on the technical information submitted, subject article is a hexagonal nut made from stainless steel conforming to JIS G4313 standards. Designed to hold a bolt having a threaded shank with an external diameter of 5 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2(a) to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that throughout the Nomenclature, the expression "parts of general use" means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals.</p> <p>Heading 73.18 of the AHTN 2017 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, nuts. Nuts are metal pieces designed to hold the corresponding bolts in place. They are usually tapped throughout but are sometimes blind. The heading includes wing nuts, butterfly nuts, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7318.16.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "JP" and "AJ", respectively.</p> <p>This ruling shall be valid for five (5) 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: center;">FOR THE COMMISSION</p> <p style="text-align: center;">Digitally signed  </p> <p style="text-align: center;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</i></p>



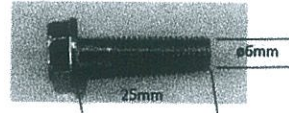
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero		21-202
		<b>3</b>	<b>DATE ISSUED</b>
			18 March 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“BOLT FLANGE (6 MM x 25 MM), PART NO.: 95701-06025-00”</b>
	<p>Based on the technical specifications and picture submitted, subject article is a flange bolt made from carbon steel conforming to AISI 10B23 and SAE J 403 standards. It has a circular flange under the head that acts like a washer to distribute the load. Having a shank diameter of 6 mm and length of 25 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2(a) to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that throughout the Nomenclature, the expression "parts of general use" means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals.</p> <p>Heading 73.18 of the AHTN 2017 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, screws, bolts and nuts. Bolts and screws for metal are cylindrical in shape, with a close and only slightly inclined thread; they are rarely pointed and may have slotted heads or heads adapted for tightening with a spanner or they may be recessed. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".</p> <p>This ruling shall be valid for five (5) 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: center;"><b>FOR THE COMMISSION</b> Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>



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AOCG Memo No. 112-2022

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

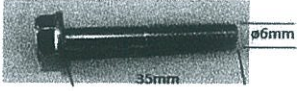
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>  <p style="text-align: center;"><b>AHTN 7318.15.10</b> <b>MFN - 10% ad valorem</b> <b>ATIGA - Zero</b></p>	<table border="1"> <tr> <td data-bbox="933 459 1246 495"><b>2   TCC (AR) NO.</b></td> </tr> <tr> <td data-bbox="933 495 1246 533" style="text-align: center;"><b>21-203</b></td> </tr> <tr> <td data-bbox="933 533 1246 568"><b>3   DATE ISSUED</b></td> </tr> <tr> <td data-bbox="933 568 1246 647" style="text-align: center;"><b>18 March 2022</b></td> </tr> </table>	<b>2   TCC (AR) NO.</b>	<b>21-203</b>	<b>3   DATE ISSUED</b>	<b>18 March 2022</b>
<b>2   TCC (AR) NO.</b>					
<b>21-203</b>					
<b>3   DATE ISSUED</b>					
<b>18 March 2022</b>					

**4 | DESCRIPTION OF GOOD**

**“BOLT FLANGE (6 MM x 35 MM), PART NO.: 95701-06035-00”**

Based on the technical specifications and picture submitted, subject article is a flange bolt made from carbon steel conforming to AISI 10B23 and SAE J 403 standards. It has a circular flange under the head that acts like a washer to distribute the load. Having a shank diameter of 6 mm and length of 35 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.



**5 | REASONS FOR CLASSIFICATION**

Note 2(a) to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that throughout the Nomenclature, the expression "parts of general use" means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals.

Heading 73.18 of the AHTN 2017 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, screws, bolts and nuts. Bolts and screws for metal are cylindrical in shape, with a close and only slightly inclined thread; they are rarely pointed and may have slotted heads or heads adapted for tightening with a spanner or they may be recessed. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded.

In view thereof, subject article is classified under AHTN 2017 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

This ruling shall be valid for five (5) 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 view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<p style="text-align: center;">AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero</p>	2	<b>TCC (AR) NO.</b>
				21-204
			3	<b>DATE ISSUED</b>
				18 March 2022

4 **DESCRIPTION OF GOOD**

**"BOLT FLANGE (6 MM x 70 MM), PART NO.: 95701-06070-00"**

Based on the technical specifications and picture submitted, subject article is a flange bolt made from carbon steel conforming to AISI 10B23 and SAE J 403 standards. It has a circular flange under the head that acts like a washer to distribute the load. Having a shank diameter of 6 mm and length of 70 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.



5 **REASONS FOR CLASSIFICATION**

Note 2(a) to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that throughout the Nomenclature, the expression "parts of general use" means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals.

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In view thereof, subject article is classified under AHTN 2017 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

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FOR THE COMMISSION

Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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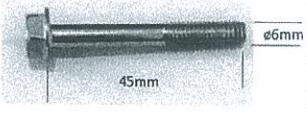


REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 7318.15.10</b>		<b>21-205</b>
	<b>MFN - 10% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA - Zero</b>		<b>18 March 2022</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“BOLT FLANGE (6 MM x 45 MM), PART NO.: 95701-06045-00”</b></p> <p>Based on the technical specifications and picture submitted, subject article is a flange bolt made from carbon steel conforming to AISI 10B23 and SAE J 403 standards. It has a circular flange under the head that acts like a washer to distribute the load. Having a shank diameter of 6 mm and length of 45 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.</p> <div style="text-align: right;">  </div>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2(a) to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that throughout the Nomenclature, the expression "parts of general use" means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals.</p> <p>Heading 73.18 of the AHTN 2017 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, screws, bolts and nuts. Bolts and screws for metal are cylindrical in shape, with a close and only slightly inclined thread; they are rarely pointed and may have slotted heads or heads adapted for tightening with a spanner or they may be recessed. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".</p> <p>This ruling shall be valid for five (5) 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: center;">FOR THE COMMISSION</p> <p style="text-align: center;">Digitally signed <i>MariLou P. Mendoza</i></p> <p style="text-align: center;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>