



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 153-2022

## 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 *fl*

**SUBJECT :** TARIFF COMMISSION CIRCULAR/ADVANCE RULING  
(TCC/AR)

**DATE :** 13 April 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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 11 April 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-143	"NECKRING BAR (CAST IRON)"	7325.99.90	MFN – 15% Ad Valorem

**\*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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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

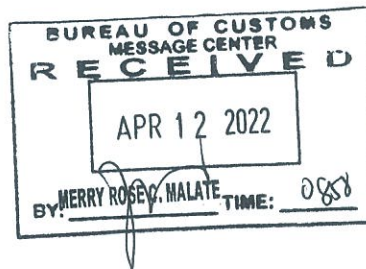
TCOC Ref. No. 22-027

11 April 2022

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



BOC-09-29751



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 Ruling 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. 21-243, issued by this Commission on 11 April 2022. This Advance Ruling has 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

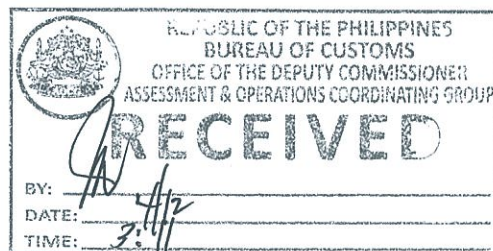
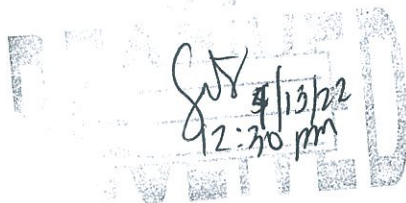
cc: The Secretary  
Department of Finance  
Manila



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines  
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960  
Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Address: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph)



OFFICE OF THE DIRECTOR



12 APR 2022 GIT




REPUBLIC OF THE PHILIPPINES


## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b> AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	<b>2</b> TCC (AR) NO.
AHTN 7325.99.90 MFN - 15% ad valorem	21-243
	<b>3</b> DATE ISSUED
	11 April 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
<b>“NECKRING BAR (CAST IRON)”</b>															
Based on the technical specifications, product composition, and manufacturing process flowchart submitted, subject article is a sand-moulded iron neckring bar consisting of two cylindrical halves, with or without cavities. It is composed, by weight, of the following:															
<table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>Carbon</th> <th>Manganese</th> <th>Silicon</th> <th>Nickel</th> <th>Sulphur/ Phosphorus</th> <th>Chromium</th> <th>Iron</th> </tr> </thead> <tbody> <tr> <td>3.50%</td> <td>0.50%</td> <td>2.00%</td> <td>1.00%</td> <td>0.20%</td> <td>0.40%</td> <td>92.40%</td> </tr> </tbody> </table>		Carbon	Manganese	Silicon	Nickel	Sulphur/ Phosphorus	Chromium	Iron	3.50%	0.50%	2.00%	1.00%	0.20%	0.40%	92.40%
Carbon	Manganese	Silicon	Nickel	Sulphur/ Phosphorus	Chromium	Iron									
3.50%	0.50%	2.00%	1.00%	0.20%	0.40%	92.40%									
After its moulding process, subject article is packed and exported as a semi-finished product. It is to be milled and formed as neckrings for the fabrication of glass moulds and has the following specifications:															
<table border="1" style="width: 100%; text-align: center;"> <tbody> <tr> <td>Outside diameter (mm)</td> <td>95 - 140</td> </tr> <tr> <td>Inside diameter (mm)</td> <td>0 - 68</td> </tr> <tr> <td>Length (mm)</td> <td>440 - 460</td> </tr> </tbody> </table>		Outside diameter (mm)	95 - 140	Inside diameter (mm)	0 - 68	Length (mm)	440 - 460								
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Inside diameter (mm)	0 - 68														
Length (mm)	440 - 460														
															

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 73.25 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other cast articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all cast articles of iron or steel, not elsewhere specified or included. The heading includes, inspection traps, gratings, drain covers and similar castings for sewage, water, etc. systems; hydrant pillars and covers; drinking fountains; pillar-boxes, fire alarm pillars, bollards, etc.; gutters and gutter spouts; mine tubing; balls for use in grinding and crushing mills; metallurgical pots and crucibles not fitted with mechanical or thermal equipment; counterweights; imitation flowers, foliage, etc. (except articles of heading 83.06); mercury bottles.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7325.99.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</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: right;">FOR THE COMMISSION Digitally signed  <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>	