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## 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 :** 03 June 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 28 May 2020, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-071	"ULMA CONSTRUCTION FORMWORKS EQUIPMENT"	8480.60.00	MFN – 1% Ad Valorem
20-100	"SHELL BITUMEN 100/300"	2713.20.00	MFN – Zero ATIGA – Zero*

*\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).*

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

South Harbor, Gate 3, Port Area, Manila 1099  
Tel. Nos 527-4537, 527-1935

Website: [www.customs.gov.ph](http://www.customs.gov.ph) Email: [Boc.cares@customs.gov.ph](mailto:Boc.cares@customs.gov.ph)

*A Modernized and Credible Customs Administration That is Among the World's Best*

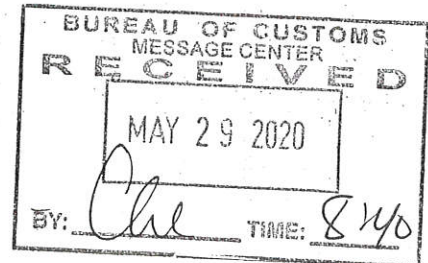


REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 20-045

28 May 2020

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



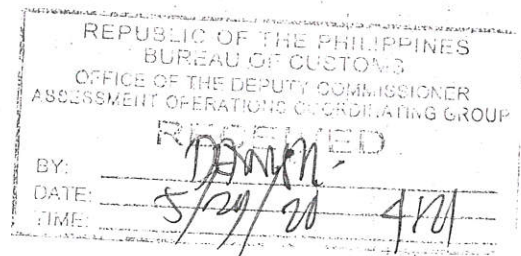
**Dear Commissioner Guerrero:**

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 Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of two (2) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-071 and 20-100, issued by this Commission on 28 May 2020. 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*  
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: *The Secretary*  
*Department of Finance*  
*Manila*





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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 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8480.60.00 MFN - 1% ad valorem		20-071
		<b>3</b>	<b>DATE ISSUED</b>
			28 May 2020

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ULMA CONSTRUCTION FORMWORKS EQUIPMENT”</b>
	<p>Based on the brochure and technical specifications submitted, subject article is a system of moulds used in forming concrete beams, columns, and wall panels in building construction. The system consists of lightweight panel formworks, timber beam slab formworks, steel props, shaft platforms, and accessories (such as tie rod, timber beam, and inside and outside corners). The moulds are assembled on-site to form the appropriate parts of the building structure. When the concrete hardens, the moulds are removed and can be used for other projects.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.80 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 reinforces or prestressed concrete (window frames, parts of vaulting beams, railway sleepers, etc.)</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8480.60.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;"><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 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2713.20.00 MFN - Zero ATIGA - Zero		20-100
		<b>3</b>	<b>DATE ISSUED</b>
			28 May 2020

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SHELL BITUMEN 100/300”</b>
	<p>Based on the technical information and safety data sheet submitted, subject article is a component grade petroleum bitumen in the form of a black semi-solid. It has a penetration range of 100 dmm to 300 dmm. It is produced by blending different types of residues generated in Vacuum Units, Thermal Gasification Unit, and Lube Units petroleum refinery processes. To be imported in bulk, subject article will be processed further by blending with a harder raw material (bitumen component with lower penetration) to adjust its penetration level to the required specifications.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 27.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that petroleum bitumen (also known as petroleum pitch, refinery pitch, petroleum asphalt) is usually obtained as a residue of the distillation of crude petroleum. It is brown or black and may be soft or brittle. It is used for road-surfacing, waterproofing, etc. Petroleum bitumen which has been slightly modified by air-blowing is similar to unblown bitumen and remains in this heading.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2713.20.00, with a Most Favoured Nation (MFN) rate of duty of zero and an 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: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;"><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>