



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 354-2022

**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 :** 07 October 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 04 October 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-116	"ALFORM BEAM 2100, PRODUCT CODE: AFX12100"	7604.21.90	MFN – 5% Ad Valorem
22-117	"ALFORM BEAM 2400, PRODUCT CODE: AFX12400"	7604.21.90	MFN – 5% Ad Valorem
22-118	"ALFORM BEAM 2700, PRODUCT CODE: AFX12700"	7604.21.90	MFN – 5% Ad Valorem
22-119	"ALFORM BEAM 3600, PRODUCT CODE: AFX13600"	7604.21.90	MFN – 5% Ad Valorem

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



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

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 354-2022 p. 2

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-133	"ALFORM BEAM 6000, PRODUCT CODE: AFX16000"	7604.21.90	MFN – 5% Ad Valorem
22-260	"POPSOCKETS POPMOUNT 2 DASH & DESK / POPSOCKETS POPMOUNT 2 DASH & WINDSHIELD"	3926.90.99	MFN – 15% Ad Valorem ACFTA – Zero*
22-266	"POPSOCKETS POPMOUNT 2 VENT MOUNT / POPSOCKETS POPMOUNT 2 CAR VENT"	3926.90.99	MFN – 15% Ad Valorem ACFTA – Zero*

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

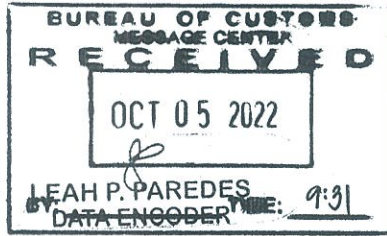
For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION



TCOC Ref. No. 22-074

04 October 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 Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of seven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-116, 22-117, 22-118, 22-119, 22-133, 22-260 and 22-266, issued by this Commission on 04 October 2022. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

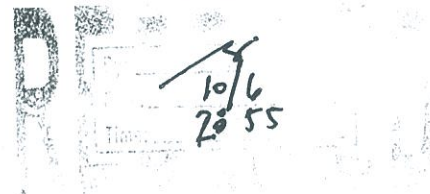
Thank you.

Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

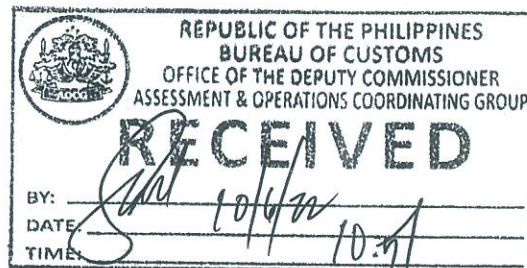
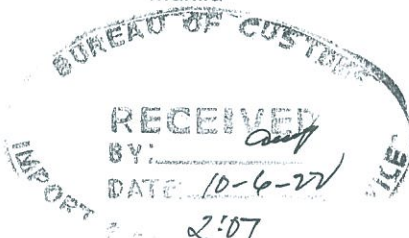
**MARILOU P. MENDOZA**  
Chairperson

OFFICE OF THE DIRECTOR



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 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7604.21.90 MFN - 5% ad valorem		22-116
		<b>3</b>	<b>DATE ISSUED</b>
			04 October 2022

**4 DESCRIPTION OF GOOD**

**“ALFORM BEAM 2100, PRODUCT CODE: AFX12100”**

Based on the brochure, technical catalog, and mill test certificate submitted, subject article is a lightweight aluminium alloy profile with inclined twin webs. It conforms to aluminium alloy grade 6082 standard and British Standards European Norm (BS EN) 755-2 manufacturing standard (*Aluminium and aluminium alloys. Extruded rod/bar, tube and profiles*). Having a dimension of 90mm x 150mm x 2,100mm (WxHxL) and a weight of 11.84 kg, subject article is intended for use as a support beam for wall formworks and heavier slabs.



**5 REASONS FOR CLASSIFICATION**

Note 9(b) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that profiles are rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Heading 76.04 of the AHTN 2022 covers aluminium bars, rods and profiles. The pertinent Harmonized System (HS) Explanatory Notes (EN) state these products, which are defined in Notes 9(a) and 9(b) to Section XV, correspond to similar goods made of copper. The provisions of the Explanatory Note to heading 74.07 apply therefore, *mutatis mutandis*, to this heading.

The HS EN to heading 74.07 state that the products of this heading are usually obtained by rolling, extrusion or drawing, but may also be obtained by forging (whether with the press or hammer). They may subsequently be cold-finished (if necessary after annealing) by cold-drawing, straightening, or other processes which give the products a finish of higher precision. They may also be worked (e.g., drilled, punched, twisted or crimped), provided that they do not thereby assume the character of articles or of products of other headings. The heading also covers hollow profiles including finned or gilled tubes and pipes obtained by extrusion.

In view thereof, subject article is classified under AHTN 2022 subheading 7604.21.90, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

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

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.





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

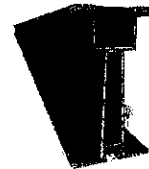
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7604.21.90 MFN - 5% ad valorem		22-117
		<b>3</b>	<b>DATE ISSUED</b>
			04 October 2022

**4 DESCRIPTION OF GOOD**

**“ALFORM BEAM 2400, PRODUCT CODE: AFX12400”**

Based on the brochure, technical catalog, and mill test certificate submitted, subject article is a lightweight aluminium alloy profile with inclined twin webs. It conforms to aluminium alloy grade 6082 standard and British Standards European Norm (BS EN) 755-2 manufacturing standard (*Aluminium and aluminium alloys. Extruded rod/bar, tube and profiles*). Having a dimension of 90mm x 150mm x 2,400mm (WxHxL) and a weight of 13.53 kg, subject article is intended for use as a support beam for wall formworks and heavier slabs.



**5 REASONS FOR CLASSIFICATION**

Note 9(b) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that profiles are rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Heading 76.04 of the AHTN 2022 covers aluminium bars, rods and profiles. The pertinent Harmonized System (HS) Explanatory Notes (EN) state these products, which are defined in Notes 9(a) and 9(b) to Section XV, correspond to similar goods made of copper. The provisions of the Explanatory Note to heading 74.07 apply therefore, *mutatis mutandis*, to this heading.

The HS EN to heading 74.07 state that the products of this heading are usually obtained by rolling, extrusion or drawing, but may also be obtained by forging (whether with the press or hammer). They may subsequently be cold-finished (if necessary after annealing) by cold-drawing, straightening, or other processes which give the products a finish of higher precision. They may also be worked (e.g., drilled, punched, twisted or crimped), provided that they do not thereby assume the character of articles or of products of other headings. The heading also covers hollow profiles including finned or gilled tubes and pipes obtained by extrusion.

In view thereof, subject article is classified under AHTN 2022 subheading 7604.21.90, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

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

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

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7604.21.90 MFN - 5% ad valorem		22-118
		<b>3</b>	<b>DATE ISSUED</b>
			04 October 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ALFORM BEAM 2700, PRODUCT CODE: AFX12700”</b>
	<p>Based on the brochure, technical catalog, and mill test certificate submitted, subject article is a lightweight aluminium alloy profile with inclined twin webs. It conforms to aluminium alloy grade 6082 standard and British Standards European Norm (BS EN) 755-2 manufacturing standard (<i>Aluminium and aluminium alloys. Extruded rod/bar, tube and profiles</i>). Having a dimension of 90mm x 150mm x 2,700mm (WxHxL) and a weight of 15.23 kg, subject article is intended for use as a support beam for wall formworks and heavier slabs.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 9(b) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that profiles are rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.</p> <p>Heading 76.04 of the AHTN 2022 covers aluminium bars, rods and profiles. The pertinent Harmonized System (HS) Explanatory Notes (EN) state these products, which are defined in Notes 9(a) and 9(b) to Section XV, correspond to similar goods made of copper. The provisions of the Explanatory Note to heading 74.07 apply therefore, <i>mutatis mutandis</i>, to this heading.</p> <p>The HS EN to heading 74.07 state that the products of this heading are usually obtained by rolling, extrusion or drawing, but may also be obtained by forging (whether with the press or hammer). They may subsequently be cold-finished (if necessary after annealing) by cold-drawing, straightening, or other processes which give the products a finish of higher precision. They may also be worked (e.g., drilled, punched, twisted or crimped), provided that they do not thereby assume the character of articles or of products of other headings. The heading also covers hollow profiles including finned or gilled tubes and pipes obtained by extrusion.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7604.21.90, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p> <p>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.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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.</p>



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AOCG Memo No. 354-2022 p.7

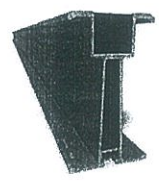
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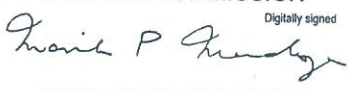
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	AHTN 7604.21.90 MFN - 5% ad valorem	2	TCC (AR) NO.
				22-119
			3	DATE ISSUED
			04 October 2022	

4	DESCRIPTION OF GOOD
<p align="center"><b>“ALFORM BEAM 3600, PRODUCT CODE: AFX13600”</b></p> <p>Based on the brochure, technical catalog, and mill test certificate submitted, subject article is a lightweight aluminium alloy profile with inclined twin webs. It conforms to aluminium alloy grade 6082 standard and British Standards European Norm (BS EN) 755-2 manufacturing standard (<i>Aluminium and aluminium alloys. Extruded rod/bar, tube and profiles</i>). Having a dimension of 90mm x 150mm x 3,600mm (WxHxL) and a weight of 20.32 kg, subject article is intended for use as a support beam for wall formworks and heavier slabs.</p> 	

5	REASONS FOR CLASSIFICATION
<p>Note 9(b) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that profiles are rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.</p> <p>Heading 76.04 of the AHTN 2022 covers aluminium bars, rods and profiles. The pertinent Harmonized System (HS) Explanatory Notes (EN) state these products, which are defined in Notes 9(a) and 9(b) to Section XV, correspond to similar goods made of copper. The provisions of the Explanatory Note to heading 74.07 apply therefore, <i>mutatis mutandis</i>, to this heading.</p> <p>The HS EN to heading 74.07 state that the products of this heading are usually obtained by rolling, extrusion or drawing, but may also be obtained by forging (whether with the press or hammer). They may subsequently be cold-finished (if necessary after annealing) by cold-drawing, straightening, or other processes which give the products a finish of higher precision. They may also be worked (e.g., drilled, punched, twisted or crimped), provided that they do not thereby assume the character of articles or of products of other headings. The heading also covers hollow profiles including finned or gilled tubes and pipes obtained by extrusion.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7604.21.90, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p> <p>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.</p> <p align="right">FOR THE COMMISSION Digitally signed  <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>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.</i></p>	





AOCG Memo No. 354-2022 p.8

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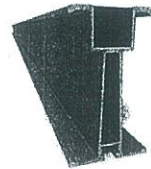
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7604.21.90 MFN - 5% ad valorem		22-133
		<b>3</b>	<b>DATE ISSUED</b>
			04 October 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ALFORM BEAM 6000, PRODUCT CODE: AFX16000”</b>
	<p>Based on the brochure, technical catalog, and mill test certificate submitted, subject article is a lightweight aluminium alloy profile with inclined twin webs. It conforms to aluminium alloy grade 6082 standard and British Standards European Norm (BS EN) 755-2 manufacturing standard (<i>Aluminium and aluminium alloys. Extruded rod/bar, tube and profiles</i>). Having a dimension of 90mm x 150mm x 6,000mm (WxHxL) and weight of 33.87 kg, subject article is intended for use as a support beam for wall formworks and heavier slabs.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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Note 9(b) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that profiles are rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Heading 76.04 of the AHTN 2022 covers aluminium bars, rods and profiles. The pertinent Harmonized System (HS) Explanatory Notes (EN) state these products, which are defined in Notes 9(a) and 9(b) to Section XV, correspond to similar goods made of copper. The provisions of the Explanatory Note to heading 74.07 apply therefore, *mutatis mutandis*, to this heading.

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In view thereof, subject article is classified under AHTN 2022 subheading 7604.21.90, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

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  
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.*







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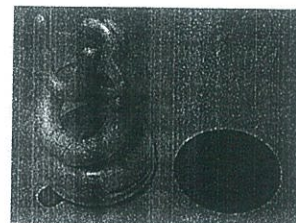
## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3926.90.99 MFN - 15% ad valorem ACFTA - Zero		22-260
		<b>3</b>	<b>DATE ISSUED</b>
			04 October 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“POPSOCKETS POPMOUNT 2 DASH &amp; DESK / POPSOCKETS POPMOUNT 2 DASH &amp; WINDSHIELD”</b></p> <p>Based on the product specifications and sample submitted, subject article is a a mobile phone mounting device made of polycarbonate, thermoplastic polyurethane (TPU), stainless steel (hinges, spring and clevis pin), polyoxymethylene, and polyurethane adhesive. It is designed to be placed on flat surfaces such as windows, car dash and desktops and features a combined locking lever and adhesive to provide secure suction. It allows phone viewing in multiple angles in both portrait and landscape mode. Packed in a recycled paperboard and polyethylene terephthalate (PET) plastic, subject article is available in black or white color.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include, among others, various other articles such as fasteners for handbags, corners for suit-cases, suspension hooks, protective cups and glides for placing under furniture, handles (of tools, knives, forks, etc.), beads, watch “glasses”, figures and letters, luggage label-holders.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>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.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>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.</i></p>





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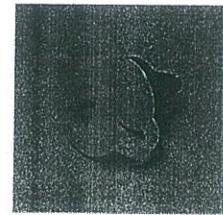
## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3926.90.99 MFN - 15% ad valorem ACFTA - Zero		22-266
		<b>3</b>	<b>DATE ISSUED</b>
			04 October 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“POPSOCKETS POPMOUNT 2 VENT MOUNT / POPSOCKETS POPMOUNT 2 CAR VENT”</b></p> <p>Based on the product specifications and sample submitted, subject article is a mobile phone mounting device made of polycarbonate, thermoplastic polyurethane (TPU), and stainless steel. It is designed to be clipped onto car vents without the use of adhesives and can accommodate PopGrips to securely hold a person's mobile phone while driving. Packed in a cardboard enclosure and polyethylene terephthalate (PET) plastic, subject article is available in various colors.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include, among others, various other articles such as fasteners for handbags, corners for suit-cases, suspension hooks, protective cups and glides for placing under furniture, handles (of tools, knives, forks, etc.), beads, watch “glasses”, figures and letters, luggage label-holders.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>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.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>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.</i></p>

