



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 : 11 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 05 October 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-120	"ALFORM BEAM 3300, PRODUCT CODE: AFX13300"	7604.21.90	MFN – 5% Ad Valorem
22-121	"ALFORM BEAM 3000, PRODUCT CODE: AFX13000"	7604.21.90	MFN – 5% Ad Valorem
22-124	"ALFORM BEAM 4200, PRODUCT CODE: AFX14200"	7604.21.90	MFN – 5% Ad Valorem
22-125	"ALFORM BEAM 4500, PRODUCT CODE: AFX14500"	7604.21.90	MFN – 5% Ad Valorem
22-131	"ALFORM BEAM 5400, PRODUCT CODE: AFX15400"	7604.21.90	MFN – 5% Ad Valorem
22-259	"POPSOCKETS POPWALLET+"	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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LEAHP. PAREDES
BY: DATA ENCODER TIME: 7:57

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



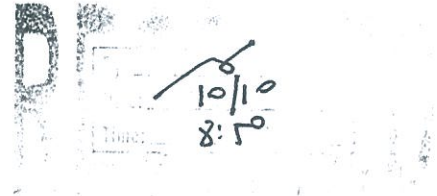
TCOC Ref. No. 22-075

05 October 2022

OFFICE OF THE DIRECTOR

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 six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-120, 22-121, 22-124, 22-125, 22-131 and 22-259, issued by this Commission on 05 October 2022. These Advance Rulings have 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

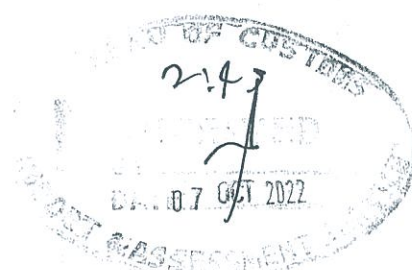
REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP

RECEIVED

BY: *[Signature]*
DATE: *10/10/22*
TIME: *10:57*

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)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7604.21.90 MFN - 5% ad valorem		22-120
		3	DATE ISSUED
			05 October 2022

4 DESCRIPTION OF GOOD

“ALFORM BEAM 3300, PRODUCT CODE: AFX13300”

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 3,300mm (WxHxL) and a weight of 18.61 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

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.



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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	2	TCC (AR) NO.
	AHTN 7604.21.90 MFN - 5% ad valorem		22-121
		3	DATE ISSUED
			05 October 2022

4 DESCRIPTION OF GOOD

“ALFORM BEAM 3000, PRODUCT CODE: AFX13000”

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 3,000mm (WxHxL) and a weight of 16.92 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

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MARILOU P. MENDOZA
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ADVANCE RULING ON TARIFF CLASSIFICATION

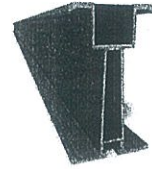
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7604.21.90 MFN - 5% ad valorem		22-124
		3	DATE ISSUED
			05 October 2022

4 DESCRIPTION OF GOOD

“ALFORM BEAM 4200, PRODUCT CODE: AFX14200”

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 4,200mm (WxHxL) and a weight of 23.70 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

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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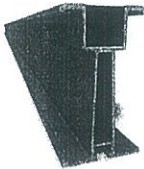
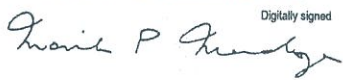
REPUBLIC OF THE PHILIPPINES

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 7604.21.90 MFN - 5% ad valorem		22-125
		3	DATE ISSUED
			05 October 2022

4	<p style="text-align: center;">DESCRIPTION OF GOOD</p> <p style="text-align: center;">“ALFORM BEAM 4500, PRODUCT CODE: AFX14500”</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 4,500mm (WxHxL) and a weight of 27.39 kg, subject article is intended for use as a support beam for wall formworks and heavier slabs.</p> 
5	<p style="text-align: center;">REASONS FOR CLASSIFICATION</p> <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  MARILOU P. MENDOZA 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>



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 7604.21.90 MFN - 5% ad valorem		22-131
		3	DATE ISSUED
			05 October 2022

4	DESCRIPTION OF GOOD
	“ALFORM BEAM 5400, PRODUCT CODE: AFX15400”
	<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 5,400mm (WxHxL) and a weight of 30.48 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 style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA 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>







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 3926.90.99 MFN - 15% ad valorem ACFTA - Zero		22-259
		3	DATE ISSUED
			05 October 2022

4	DESCRIPTION OF GOOD
	“POPSOCKETS POPWALLET+”
	<p>Based on the product specifications and sample submitted, subject article is a card holder (PopWallet) with an integrated expanding phone grip (PopTop with PopGrip base). The card holder is made of polycarbonate, spandex, and adhesives. Having a dimension of 3.54 in. x 2.27 in. x 0.42 in. (LxWxT), the PopWallet is to be attached to the back of a mobile phone or phone case. The PopTop with PopGrip is for the user to grip, prop, or mount the phone. Packed in a plastic blister pack with cardboard back, subject article is designed to hold up to three credit cards or six business cards and is available in various designs and colours.</p> <div style="display: flex; justify-content: space-around; align-items: center;">   </div> <div style="display: flex; justify-content: space-around; align-items: center; margin-top: 10px;">   </div> <div style="display: flex; justify-content: space-around; margin-top: 5px;"> Side Back </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.26 of 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 that 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, dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or glueing together sheets of plastics.</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; margin-right: 100px;">FOR THE COMMISSION</p> <p style="text-align: right; margin-right: 100px;"><i>Digitally signed</i> </p> <p style="text-align: right; margin-right: 100px;">MARILOU P. MENDOZA 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>

