




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

SUBJECT : TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS
(TCC/AR)

DATE : 28 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 24 March 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-195A	"SCREW PAN (6 MM X 6 MM), PART NO.:90005-KY7-0003"	7318.15.10	MFN – 10% Ad Valorem ATIGA – Zero*
21-212A	"SCREW TAPPING (5 MM X 12 MM), PART NO.:93903-35280"	7318.15.10	MFN – 10% Ad Valorem ATIGA – Zero*
21-213A	"SCREW TAPPING (4 MM X 12 MM), PART NO.:93903-34380"	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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AOCG Memo No. 131-2022 p. 2

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCC (AR) Nos. 21-195, 21-212 and 21-213

25 March 2022

BOC - C  BOC-09-29318

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Office of the Commissioner
G/F OCOM Building, 16th Street
South Harbor, Port Area, Manila
Email: boc.ocom@customs.gov.ph; comm.boc@gmail.com



Dear Commissioner Guerrero:

Pursuant to the provisions of Subsection 4.12 of Commission Order No. 2017-1 (*Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods*), this Commission gives notice that TCC (AR) Nos. 21-195, 21-212 and 21-213 issued on 04 November 2021 have been modified by TCC (AR) Nos. 21-195A, 21-212A and 21-213A (*attached herewith*) issued on 24 March 2022.

The said Rulings were modified based on the additional information gathered by the Commission in its evaluation of Honda Trading Philippines Corporation's new applications for tariff modification on similar articles, i.e., bolt flanges. It was determined that both the threaded and the unthreaded parts (i.e., entire length) of the body of bolts/screws are covered in "shank length", thus, the previous classification of subject articles in TCC (AR) Nos. 21-195 (*Screw Pan (6 mm x 6 mm) Part No. 90005-KY7-0003*), 21-212 (*Screw Tapping (4 mm x 12 mm), Part No. 93903-34380*), and 21-213 (*Screw Tapping (5 mm x 12 mm), Part No. 93903-35280*) under ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 subheading 7318.15.90 has been modified accordingly. The said articles are now classified under AHTN 2017 subheading 7318.15.10. Please note that the MFN rate of duty under the new classification remains at 10% *ad valorem* and the ATIGA rate of duty at zero, subject to the submission of Certificate of Origin Form D.

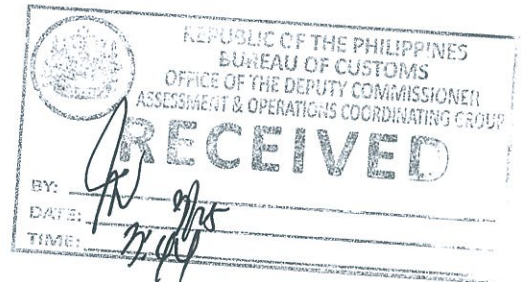
These Advance Rulings have also been posted on the Commission's website at www.tariffcommission.gov.ph.

Thank you.

Very truly yours,



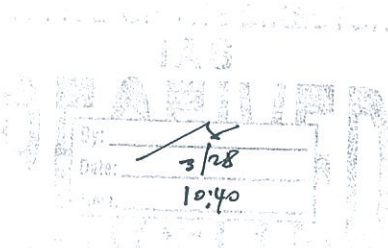
MARILOU P. MENDOZA
Chairperson



Attachments: as stated

cc: **Secretary Carlos Dominguez III**
Department of Finance
DOF Building, BSP Complex
Roxas Boulevard, Metro Manila
Email: secfin@dof.gov.ph

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 • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



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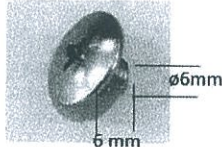
AOCG Memo No. 131-2022 P-3

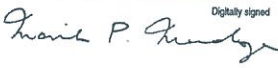
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero	2 TCC (AR) NO. 21-195A 3 DATE ISSUED 24 March 2022
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4 DESCRIPTION OF GOOD <p style="text-align: center;">“SCREW PAN (6 MM X 6 MM), PART NO.: 90005-KY7-0003”</p> <p>Based on the technical specifications and picture submitted, subject article is a screw made from carbon steel wire rods conforming to JIS G 3507 standards and with grade SWCH45K. Having a nominal diameter and thread length of 6 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.</p> 
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5 REASONS FOR CLASSIFICATION <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 supersedes TCC (AR) No. 21-195 issued on 04 November 2021.</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 <small>Digitally signed</small>  MARILOU P. MENDOZA 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>
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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 • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

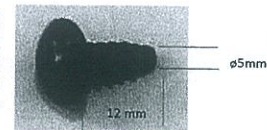
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero		21-212A
		3	DATE ISSUED
			24 March 2022

4 DESCRIPTION OF GOOD

"SCREW TAPPING (5 MM X12 MM), PART NO.: 93903-35280"

Based on the technical specifications and picture submitted, subject article is a pan head screw made from carbon steel wire rods conforming to JIS G 3507 standards and with grade SWCH18A. Having a nominal diameter of 5 mm and thread length of 12 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 supersedes TCC (AR) No. 21-212 issued on 04 November 2021.

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
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

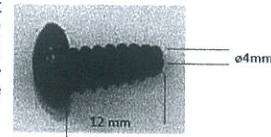
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero		21-213A
		3	DATE ISSUED
			24 March 2022

4 DESCRIPTION OF GOOD

"SCREW TAPPING (4 MM X 12 MM), PART NO.: 93903-34380"

Based on the technical specifications and picture submitted, subject article is a pan head screw made from carbon steel wire rods conforming to JIS G 3507 standards and with grade SWCH18A. Having a nominal diameter of 4 mm and thread length of 12 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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This ruling supersedes TCC (AR) No. 21-213 issued on 04 November 2021.

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

MariLou P. Mendoza
Digitally signed

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.





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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCC (AR) Nos. 21-195, 21-212 and 21-213

25 March 2022

COMMISSIONER REY LEONARDO GUERRERO

Bureau of Customs
Office of the Commissioner
G/F OCOM Building, 16th Street
South Harbor, Port Area, Manila
Email: boc.ocom@customs.gov.ph; comm.boc@gmail.com

Dear Commissioner Guerrero:

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The said Rulings were modified based on the additional information gathered by the Commission in its evaluation of Honda Trading Philippines Corporation's new applications for tariff modification on similar articles, i.e., bolt flanges. It was determined that both the threaded and the unthreaded parts (i.e., entire length) of the body of bolts/screws are covered in "shank length", thus, the previous classification of subject articles in TCC (AR) Nos. 21-195 (*Screw Pan (6 mm x 6 mm) Part No. 90005-KY7-0003*), 21-212 (*Screw Tapping (4 mm x 12 mm), Part No. 93903-34380*), and 21-213 (*Screw Tapping (5 mm x 12 mm), Part No. 93903-35280*) under ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 subheading 7318.15.90 has been modified accordingly. The said articles are now classified under AHTN 2017 subheading **7318.15.10**. Please note that the MFN rate of duty under the new classification remains at 10% *ad valorem* and the ATIGA rate of duty at zero, subject to the submission of Certificate of Origin Form D.

These Advance Rulings have also been posted on the Commission's website at www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

 Digitally signed

MARILOU P. MENDOZA
Chairperson

Attachments: as stated

cc: **Secretary Carlos Dominguez III**
Department of Finance
DOF Building, BSP Complex
Roxas Boulevard, Metro Manila
Email: secfin@dof.gov.ph



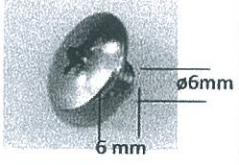



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero	2 TCC (AR) NO.
	21-195A
	3 DATE ISSUED
	24 March 2022

4 DESCRIPTION OF GOOD
“SCREW PAN (6 MM X 6 MM), PART NO.: 90005-KY7-0003”
<p>Based on the technical specifications and picture submitted, subject article is a screw made from carbon steel wire rods conforming to JIS G 3507 standards and with grade SWCH45K. Having a nominal diameter and thread length of 6 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.</p>


5 REASONS FOR CLASSIFICATION
<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 supersedes TCC (AR) No. 21-195 issued on 04 November 2021.</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  MARILOU P. MENDOZA Chairperson</p> <p>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.</p>



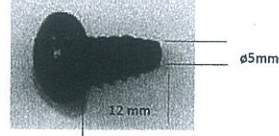



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero		21-212A
		3	DATE ISSUED
			24 March 2022

4	DESCRIPTION OF GOOD
	“SCREW TAPPING (5 MM X12 MM), PART NO.: 93903-35280”
	<p>Based on the technical specifications and picture submitted, subject article is a pan head screw made from carbon steel wire rods conforming to JIS G 3507 standards and with grade SWCH18A. Having a nominal diameter of 5 mm and thread length of 12 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.</p> 

5	REASONS FOR CLASSIFICATION
	<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 supersedes TCC (AR) No. 21-212 issued on 04 November 2021.</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  MARILOU P. MENDOZA Chairperson</p> <p>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.</p>



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

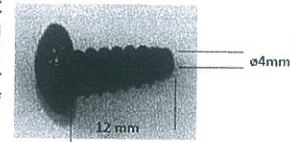
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero		21-213A
		3	DATE ISSUED
			24 March 2022

4 DESCRIPTION OF GOOD

"SCREW TAPPING (4 MM X 12 MM), PART NO.: 93903-34380"

Based on the technical specifications and picture submitted, subject article is a pan head screw made from carbon steel wire rods conforming to JIS G 3507 standards and with grade SWCH18A. Having a nominal diameter of 4 mm and thread length of 12 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.



5 REASONS FOR CLASSIFICATION

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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".

This ruling supersedes TCC (AR) No. 21-213 issued on 04 November 2021.

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
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.





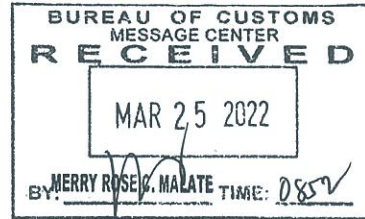
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCC (AR) Nos. 21-195, 21-212 and 21-213

24 March 2022

MR. BENILOU JOSEPH VILLAREZ
Honda Trading Philippines Corporation
Phase 1 Panorama Compound Building 4
South Science Avenue Laguna Technopark
Biñan, Laguna
Email: bpvillarez@htpe.ph



Dear Mr. Villarez:



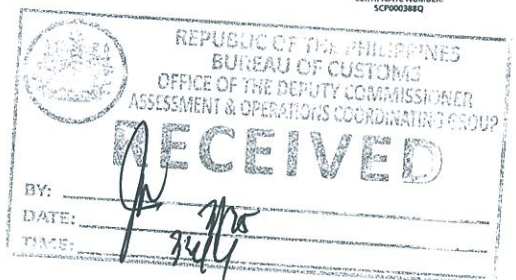
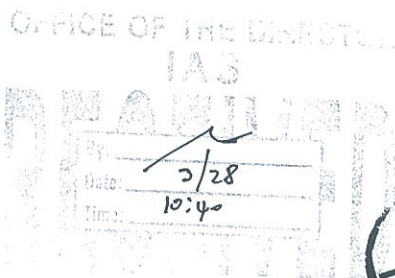
BOC-09-29301

This is with reference to the following Advance Rulings (ARs) on Tariff Classification issued by this Commission on 04 November 2021 pursuant to Section 1100 of Republic Act No. 10863 or the *Customs Modernization and Tariff Act* (CMTA): TCC (AR) No. 21-195 ("Screw Pan (6 mm x 6 mm) Part No. 90005-KY7-0003"); TCC (AR) No. 21-212 ("Screw Tapping (4 mm x 12 mm), Part No. 93903-34380"), and TCC (AR) No. 21-213 ("Screw Tapping (5 mm x 12 mm), Part No. 93903-35280"). In the said issued Rulings, the subject articles were classified under ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 subheading 7318.15.90 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".

As we evaluated your company's additional applications for tariff classification on similar articles, i.e., bolt flanges, and based on further research, it was determined that the term "shank" as described under the various subheadings of AHTN 2017 heading 73.18 covers both the threaded and unthreaded parts (i.e., entire length) of the body of the screws/bolts.

Based on this information and Subsection 4.12 of Commission Order No. 2017-01 which provides that "*The Advance Ruling may be modified whenever there is an error, change in material facts/circumstances, change in the law or judicial decision, or change in policy, as the case may be*", the Commission determined that there is a need to modify TCC (AR) Nos. 21-195, 21-212 and 21-213 and to issue Rulings classifying the subject articles under AHTN 2017 subheading **7318.15.10**. The MFN rate of duty under the new classification remains at 10% *ad valorem* and the ATIGA rate of duty at zero, subject to the submission of CO Form D.

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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



Furthermore, in compliance with the third paragraph of the same Subsection of the Commission Order which requires that *"In case a Ruling is revoked or modified, the Commission shall give a written notice to the Applicant or issue a public notice setting out the relevant facts and the basis for the revocation or modification"*, the Commission accordingly gives notice to your company that the previously issued TCC (AR) Nos. 21-195, 21-212 and 21-213 has been modified by **TCC (AR) Nos. 21-195A, 21-212A and 21-213A** (attached herewith) issued on 24 March 2022.

Thank you.

Very truly yours,

 Digitally signed

MARILOU P. MENDOZA
Chairperson

Attachments: as stated

cc: **Secretary Carlos Dominguez III**
Department of Finance (DOF)
DOF Building, BSP Complex
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Ms. Genevieve Esguerra
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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 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero		21-195A
		3	DATE ISSUED
			24 March 2022

4	DESCRIPTION OF GOOD
	“SCREW PAN (6 MM X 6 MM), PART NO.: 90005-KY7-0003”
	<p>Based on the technical specifications and picture submitted, subject article is a screw made from carbon steel wire rods conforming to JIS G 3507 standards and with grade SWCH45K. Having a nominal diameter and thread length of 6 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.</p>

5	REASONS FOR CLASSIFICATION
	<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 supersedes TCC (AR) No. 21-195 issued on 04 November 2021.</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 <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA 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>



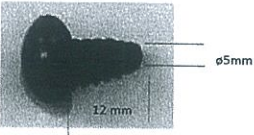


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero		21-212A
		3	DATE ISSUED
			24 March 2022

4	DESCRIPTION OF GOOD
	"SCREW TAPPING (5 MM X12 MM), PART NO.: 93903-35280"
	<p>Based on the technical specifications and picture submitted, subject article is a pan head screw made from carbon steel wire rods conforming to JIS G 3507 standards and with grade SWCH18A. Having a nominal diameter of 5 mm and thread length of 12 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.</p> 

5	REASONS FOR CLASSIFICATION
	<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 supersedes TCC (AR) No. 21-212 issued on 04 November 2021.</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 <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA 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>

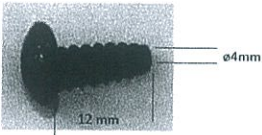




REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero		21-213A
		3	DATE ISSUED
			24 March 2022

4	DESCRIPTION OF GOOD
	"SCREW TAPPING (4 MM X 12 MM), PART NO.: 93903-34380"
	<p>Based on the technical specifications and picture submitted, subject article is a pan head screw made from carbon steel wire rods conforming to JIS G 3507 standards and with grade SWCH18A. Having a nominal diameter of 4 mm and thread length of 12 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>

5	REASONS FOR CLASSIFICATION
	<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 supersedes TCC (AR) No. 21-213 issued on 04 November 2021.</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 <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA 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>

