



# BUREAU OF CUSTOMS

Professionalism Integrity Accountability



AOCG Memo No. 146-2020

## 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 CIRCULAR/ADVANCE RULING  
(TCC/AR)

**DATE :** 14 August 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued 11 August 2020 and the same was submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-125	"PRIME SEAMLESS STEEL PIPES"	7304.19.00	MFN – 3% Ad Valorem ACFTA – Zero*
<b>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</b>			

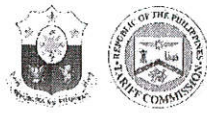
For your information, guidance and strict compliance.

**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*



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*hmm*

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

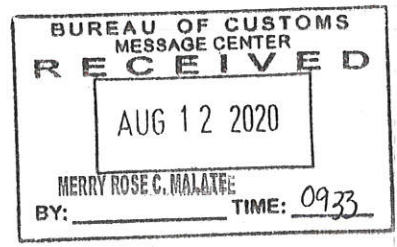


BOC-09-14623

TCOC Ref. No. 20-075

11 August 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 a PDF copy of one (1) Advance Ruling on Tariff Classification, with TCC (AR) No. 20-125, issued by this Commission on 11 August 2020. This Advance Ruling has also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

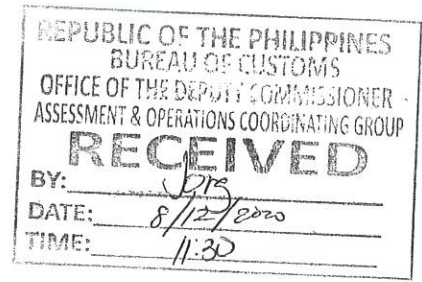
Thank you.

Very truly yours,

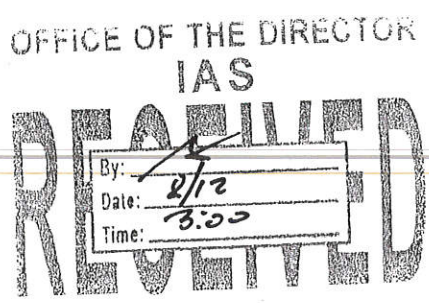
*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: *The Secretary*  
Department of Finance  
Manila



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Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Address: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph)





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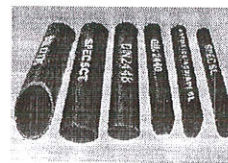
## TARIFF COMMISSION

## 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 7304.19.00 MFN - 3% ad valorem ACFTA - Zero		20-125
		<b>3</b>	<b>DATE ISSUED</b>
			11 August 2020

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
	<b>"PRIME SEAMLESS STEEL PIPES"</b>														
	Based on the packing list and brochures submitted, subject articles are seamless steel pipes used as pipelines in the oil or gas industries. These conform to the ASTM A53B / A106B / API 5LB standards and have the following chemical composition:														
	<table border="1" style="width: 100%;"> <thead> <tr> <th>Element</th> <th>C</th> <th>Cr</th> <th>Si</th> <th>Mn</th> <th>P</th> <th>S</th> </tr> </thead> <tbody> <tr> <td>Composition (%)</td> <td>0.28 ~ 0.30 (max)</td> <td>0.40 (max)</td> <td>0.10 (min)</td> <td>1.20 (max)</td> <td>0.03 ~ 0.05 (max)</td> <td>0.030 ~ 0.045 (max)</td> </tr> </tbody> </table>	Element	C	Cr	Si	Mn	P	S	Composition (%)	0.28 ~ 0.30 (max)	0.40 (max)	0.10 (min)	1.20 (max)	0.03 ~ 0.05 (max)	0.030 ~ 0.045 (max)
Element	C	Cr	Si	Mn	P	S									
Composition (%)	0.28 ~ 0.30 (max)	0.40 (max)	0.10 (min)	1.20 (max)	0.03 ~ 0.05 (max)	0.030 ~ 0.045 (max)									
	To be imported in bundles by steel straps, subject articles have a fixed length of 6 m and nominal diameters ranging from 42.2 mm to 323.8 mm.														



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 73.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading include, in particular, line pipes of a kind used for oil or gas, casing, tubing and drill pipes of a kind used in drilling for oil or gas, tubes and pipes suitable for use in boilers, superheaters, heat exchangers, condensers, refining furnaces, feedwater heaters for power stations, galvanised or black tubes (so-called gas tubes) for high or medium pressure steam, or gas or water distribution in buildings, as well as tubes for water or gas street distribution mains. The products of this heading may be coated, for example, with plastics or with glass wool combined with bitumen.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 7304.19.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form "E".</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>Mari Lou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>

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