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MEMORANDUM

TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL

FROM : ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG

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

DATE : 29 April 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 25 April 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-005	"SAMSUNG CONVECTION MICROWAVE OVEN, Model: MC35R8088LC/TC"	8516.60.90	MFN – 7% Ad Valorem ATIGA – Zero*
22-026	"BOLT FLANGE SH (6 MM x 30 MM), PART NO.: 96001-06030-00"	7318.15.10	MFN – 10% Ad Valorem ATIGA – Zero*
22-025	"BOLT FLANGE SH (6 MM x 22 MM), PART NO.: 96001-06022-00"	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

AOCG Memo No. 181-2022

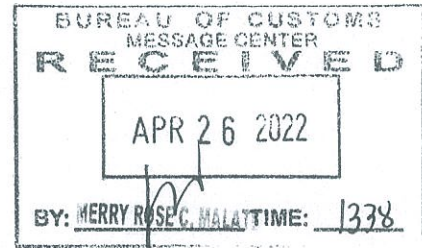


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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-032

25 April 2022



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 Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-005, 22-025 and 22-026, issued by this Commission on 25 April 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

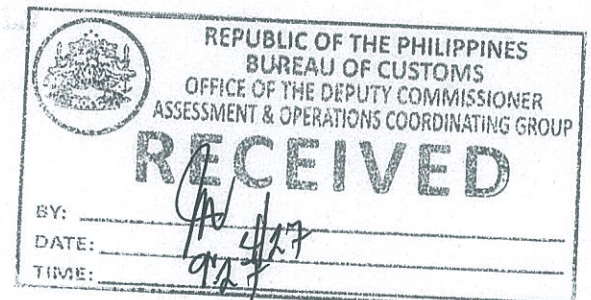
MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila

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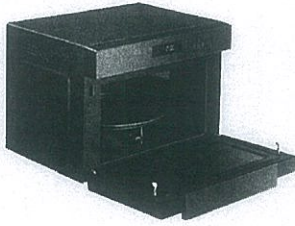


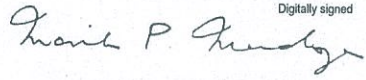
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8516.60.90 MFN - 7% ad valorem ATIGA - Zero		22-005
		3	DATE ISSUED
			25 April 2022

4	DESCRIPTION OF GOOD														
	“SAMSUNG CONVECTION MICROWAVE OVEN, Model: MC35R8088LC/TC”														
	<p>Based on the technical specifications and user manual submitted, subject article is a domestic-type oven incorporating the functions of microwave, convection, grill, air fry, and steam cooking and heating. It has a drop-down glass door, a ceramic enamel-coated cavity, and a digital touch control panel. Provided with 25 auto cooking programmes, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Oven capacity (L)</td> <td style="text-align: center;">35</td> </tr> <tr> <td>Maximum Input Rating (W)</td> <td style="text-align: center;">2,850</td> </tr> <tr> <td>Convection Power Rating (W)</td> <td style="text-align: center;">2,500</td> </tr> <tr> <td>Microwave Output Rating (W)</td> <td style="text-align: center;">900</td> </tr> <tr> <td>Electrical Requirements</td> <td style="text-align: center;">230 V / 60 Hz</td> </tr> <tr> <td>Cavity Dimensions (HxWxD) (mm)</td> <td style="text-align: center;">219 x 400 x 397</td> </tr> <tr> <td>Gross Weight (kg)</td> <td style="text-align: center;">33.5</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div> <p>It comes with a turntable, wire rack, pro steam bowl, crusty plate, and quick guide label.</p>	Oven capacity (L)	35	Maximum Input Rating (W)	2,850	Convection Power Rating (W)	2,500	Microwave Output Rating (W)	900	Electrical Requirements	230 V / 60 Hz	Cavity Dimensions (HxWxD) (mm)	219 x 400 x 397	Gross Weight (kg)	33.5
Oven capacity (L)	35														
Maximum Input Rating (W)	2,850														
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Electrical Requirements	230 V / 60 Hz														
Cavity Dimensions (HxWxD) (mm)	219 x 400 x 397														
Gross Weight (kg)	33.5														

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household. It includes, among others, microwave ovens and other ovens and cookers, cooking plates, boiling rings, grillers and roasters (e.g., convection type, resistance type, infra-red, high frequency induction and combined gas-electric appliances).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8516.60.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “D”.</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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p style="font-size: small;">Digitally signed</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <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>

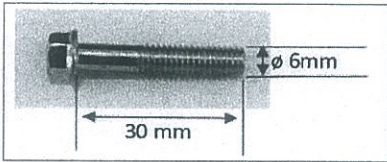


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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		22-026
		3	DATE ISSUED
			25 April 2022

4	DESCRIPTION OF GOOD
	<p>“BOLT FLANGE SH (6 MM x 30 MM), PART NO.: 96001-06030-00”</p> <p>Based on the technical specifications and picture submitted, subject article is a flange bolt made from carbon steel conforming to AISI 10B23 and SAE J 403 standards. It has a circular flange under the head that acts like a washer to distribute the load. Having a shank diameter of 6 mm and length of 30 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.</p>



5	REASONS FOR CLASSIFICATION
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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 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
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.



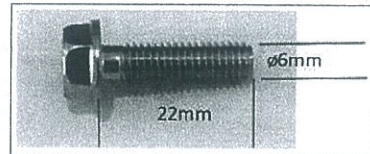


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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		22-025
		3	DATE ISSUED
			25 April 2022

4	DESCRIPTION OF GOOD
	<p>"BOLT FLANGE SH (6 MM x 22 MM), PART NO.: 96001-06022-00"</p> <p>Based on the technical specifications and picture submitted, subject article is a flange bolt made from carbon steel conforming to AISI 10B23 and SAE J 403 standards. It has a circular flange under the head that acts like a washer to distribute the load. Having a shank diameter of 6 mm and length of 22 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 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>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

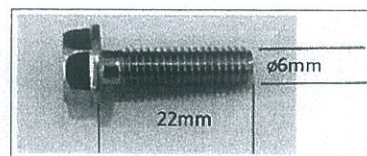
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

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	AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero		22-025
		3	DATE ISSUED
			25 April 2022

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