



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, AOCGdt

SUBJECT : TARIFF COMMISSION CIRCULAR/ADVANCE RULING
(TCC/AR)

DATE : 29 July 2021

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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 23 July 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-159	"SEAMLESS STEEL CASING JFELION Product Code: JFE-UHP-17CR-110"	7304.24.90	MFN – 3% Ad Valorem AJCEPA – Zero* PJEPA – Zero*
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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AOCG Memo No. 478-2021 p.2

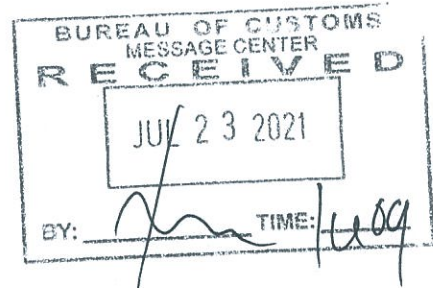


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-056

23 July 2021

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



Dear Commissioner Guerrero:

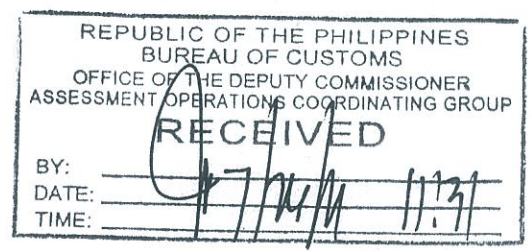
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 21-159 issued by this Commission on 23 July 2021. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

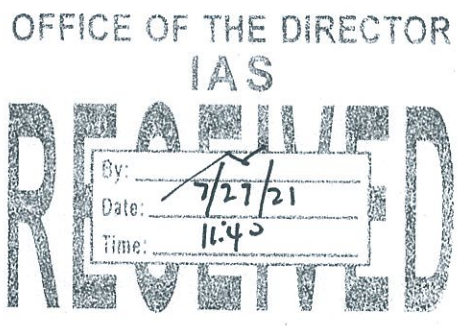
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: *The Secretary*
Department of Finance
Manila



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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 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7304.24.90 MFN - 3% ad valorem AJCEPA - Zero PJEPA - Zero		21-159
		3	DATE ISSUED
			23 July 2021

4	DESCRIPTION OF GOOD
	<p>“SEAMLESS STEEL CASING JFELION Product Code: JFE-UHP-17CR-110”</p> <p>Based on the product specifications and inspection certificate submitted, subject article is a seamless casing made of 17Cr stainless steel conforming to API 5CRA standard. It has a yield strength of 110,000 psi, outside diameter of 9.625 inches, wall thickness of 0.472 inch, and length of 38 feet. Fitted with a standard coupling on one end, subject article is designed for gas or oil casing/piping and for similar applications requiring corrosion resistant casing/piping.</p>
5	REASONS FOR CLASSIFICATION
	<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. In addition, tubes and pipes are used for the manufacture of parts for automobiles or for machinery, of rings for ball bearings, cylindrical, tapered or needle bearings or for other mechanical uses, for scaffolding, tubular structures or building construction.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7304.24.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “AJ” and “JP”, respectively.</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>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>