



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 569-2021

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MEMORANDUM

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

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

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

DATE : 06 October 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 13 September 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-173	"MevaDec"	8480.60.00	MFN – 1% Ad Valorem

***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. 569-2021 p.2

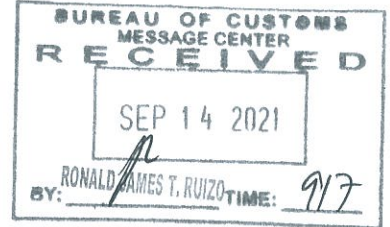
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-071

13 September 2021



BOC-09-24511



COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

Dear Commissioner Guerrero:

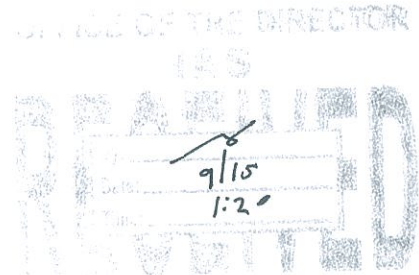
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 21-173, issued by this Commission on 13 September 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



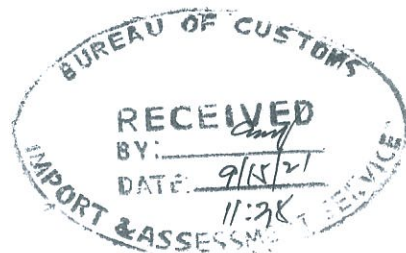
Encl: As stated

cc: *The Secretary*
Department of Finance
Manila

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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



CERTIFICATION NUMBER: AJA18-0171





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 8480.60.00 MFN - 1% ad valorem		21-173
		3	DATE ISSUED
			13 September 2021

4	DESCRIPTION OF GOOD
	“MevaDec”
	<p>Based on the brochure and technical specifications submitted, subject article is a system consisting of unassembled moulds made of light and sturdy aluminium panel frames with AL 10 or birch plywood facing (finished with high quality cured powder-coating) and its accessories. The panel frames have lengths of 80 cm to 160 cm, and widths of 40 cm to 160 cm. The system also includes the primary beam (80 cm to 270 cm), secondary beam (80 cm to 160 cm), compensation beam, assembly lock, beam stiffener, prop connector, safety claw, cleaning scraper, guard-railing post, swivel-joint coupler, swivel-type castor, and transport rack, among others. The moulds, assembled on-site, are used to fabricate concrete slabs for large structures. When the concrete hardens, the moulds are removed and can be used for another project.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 84.80 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in general, the essential function of a mould is to retain the material in a predetermined shape while it sets; some moulds also exert a certain pressure on the material. The heading includes, among others, moulds for moulding concrete, cement or asbestos-cement goods (tubes, vats, paving stones, flags, chimney-pots, bannisters, architectural ornaments, wall, floor or roof slabs, etc.). Also moulds for making prefabricated construction elements of reinforced or prestressed concrete (window frames, parts of vaulting beams, railway sleepers, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8480.60.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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>

