



**BUREAU OF CUSTOMS**  
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



hmm

PROFESSIONALISM INTEGRITY ACCOUNTABILITY

**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 :** 09 September 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 06 September 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-195	"NNS STEEL BAR ROD"	7215.90.91	MFN – 7% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
22-187	"STEEL BASE PLATE & NNS PLATE"	7326.90.99	MFN – 15% Ad Valorem PJEPA – Zero* AJCEPA – Zero*

Subject to submission of corresponding CERTIFICATE OF ORIGIN (CO)

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 297-2022 p. 2



MASTER COPY  
hmm

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 22-061

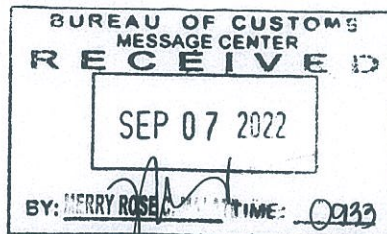
06 September 2022



BOC-09-33521

**ACTING COMMISSIONER YOGI FILEMON I. RUIZ**

Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila



Dear Acting Commissioner Ruiz:

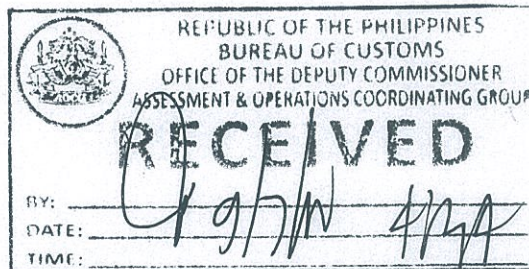
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-187 and 22-195, issued by this Commission on 06 September 2022. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

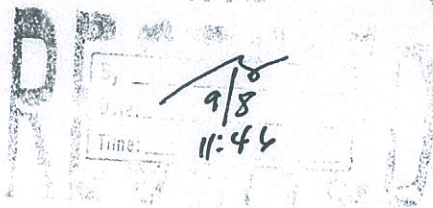
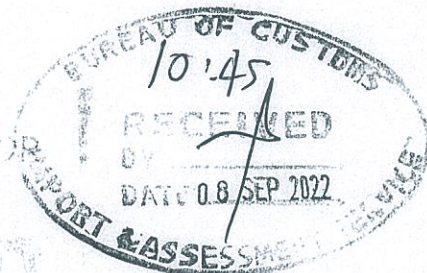
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7215.90.91 MFN - 7% ad valorem PJEPA - Zero AJCEPA - Zero		22-195
		<b>3</b>	<b>DATE ISSUED</b>
			06 September 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"NNS STEEL BAR ROD"</b>
	Based on the brochure, manufacturing process, technical specifications, structural drawing, and chemical composition submitted, subject article is a hot-rolled, galvanized, deformed non-alloy steel rod with helical ribs. It conforms to Japanese Industrial Standards (JIS) SD345 and has a maximum diameter of 35.8 mm and length of 5 m. Used together with the NNS steel coupler and spacer, subject article provides lateral stability to a soil stabilization system (Nonframe® Method).

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
----------	-----------------------------------

Heading 72.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other bars and rods of iron or non-alloy steel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers bars and rods other than those of heading 72.13 or 72.14. The bars and rods of this heading may have been subjected to working (such as drilling or sizing, or to further surface treatments than are allowed for products of heading 72.14, such as plating, coating, or cladding (see Part (IV) (C) of the General Explanatory Note to this Chapter), provided that they do not thereby assume the character of articles or of products falling within other headings.

In view thereof, subject article is classified under AHTN 2022 subheading 7215.90.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "JP" and "AJ", respectively.

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.

FOR THE COMMISSION

Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

*Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.*



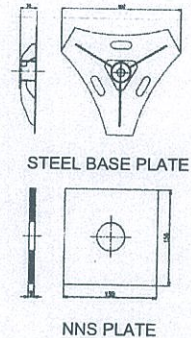


MASTER COPY  
hmo

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1 AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2 TCC (AR) NO.</b>
AHTN 7326.90.99 MFN - 15% ad valorem PJEPA - Zero AJCEPA - Zero	22-187
	<b>3 DATE ISSUED</b>
	06 September 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
<b>“STEEL BASE PLATE &amp; NNS PLATE”</b>	
<p>Based on the brochure, technical specifications, structural drawing, and chemical composition submitted, subject articles are hot-dip zinc coated (HDZ55) steel plates conforming to Japan Industrial Standards (JIS) G3101 or G3444. The triangular Steel Base Plate, with an approximate dimension of 680 mm x 680 mm x 95 mm, is to be fastened onto threaded rods by means of lock nuts. The square NNS Plate, with a dimension of 150 mm x 150 mm x 9 mm, is pre-drilled with a hole in the center to accommodate the threaded rods. Both steel plates provide support to the stability of the anchoring rods of the soil stabilization system (Nonframe® Method).</p>	
 <p>STEEL BASE PLATE NNS PLATE</p>	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 73.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding, assembling, welding, turning, milling or perforating other than articles included in the preceding headings of this Chapter or covered by Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 7326.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.</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> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>	

