

AOCG Memo No. 117 - 2020



BUREAU OF CUSTOMS

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 CIRCULAR/ADVANCE RULING
(TCC/AR)

DATE : 17 July 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 14 July 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
20-115	"SILVER BRAZING ROD"	7106.92.00	MFN – 3% Ad Valorem

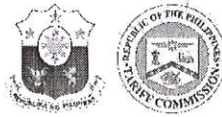
****Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).***

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 Email: Boc.cares@customs.gov.ph

A Modernized and Credible Customs Administration That is Among the World's Best



r. f. d.
MASTER COPY

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 20-063

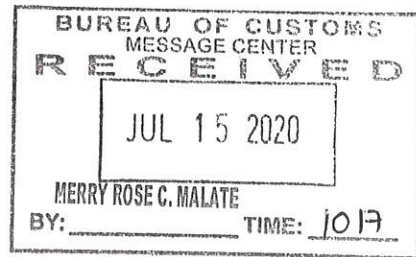


BOC-09-14020

14 July 2020

COMMISSIONER REY LEONARDO GUERRERO

Bureau of Customs
Port Area, Manila



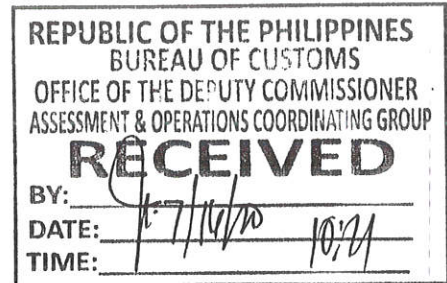
Dear Commissioner Guerrero:

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. 20-115, issued by this Commission on 14 July 2020. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

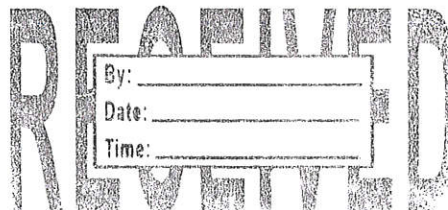
MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: *The Secretary*
Department of Finance
Manila

OFFICE OF THE DIRECTOR
IAS





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7106.92.00 MFN - 3% ad valorem		20-115
		3	DATE ISSUED
			14 July 2020

4 DESCRIPTION OF GOOD

“SILVER BRAZING ROD”

Based on the brochure and product composition submitted, subject article is a bare silver rod used for brazing. It conforms to the American Welding Society (AWS) 5.8, class BAg-1 and has the following chemical composition:

Element	Silver	Copper	Zinc	Cadmium
Composition (%)	45	15	16	24

Having a diameter of 1/16 inch, length of 18 inches, and melting point of 605-620°C, subject article is ideally used for brazing brass alloys and other metals, such as in spectacle frames, electric machines, and precision instruments, among others.

5 REASONS FOR CLASSIFICATION

Heading 71.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the various unwrought, semi-manufactured or powder forms of silver or of silver alloys, of gold-plated silver (silver gilt) or of silver plated with platinum. Silver is a white metal, not corroded by the atmosphere but tending to tarnish; it is the best conductor of heat and electricity, and is the most malleable and ductile metal after gold. It is very soft in its pure state, and consequently is frequently alloyed with other metals. Under the provisions of Note 5 to this Chapter, the silver alloys which may fall in this heading include, among others, bars, rods, sections, wire, plates, sheets and strip. These are usually obtained by rolling or drawing; strip and discs, etc., may also be obtained by cutting sheet silver.

In view thereof, subject article is classified under AHTN 2017 subheading 7106.92.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

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.

