



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 102-2022

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, AOCG

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

DATE : 08 March 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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 04 March 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-320	"PISCO NYLON TUBE – N SERIES"	3917.32.95	MFN – 15% Ad Valorem AKFTA – 5% Ad Valorem PJEPA – *Zero AJCEPA – *Zero

***Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).**

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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 3917.32.95 MFN - 15% ad valorem AKFTA - 5% ad valorem PJEPa - Zero AJCEPA - Zero		21-320
		3	DATE ISSUED
			04 March 2022

4 DESCRIPTION OF GOOD

“PISCO NYLON TUBE - N SERIES”

Based on the product brochure and technical specifications submitted, subject article is a nylon tube with a burst pressure below 18 MPa. It is designed for conveying or distributing air, water, or thermal oil in general pneumatic piping applications such as in injection molding machineries. It is to be imported without fittings and is packed in reels and/or in bundles, of lengths ranging from 50 m up to 500 m. Subject article is available in different colors (black, red, orange, yellow, green, blue, milky white and transparent, among others), and with the following inside diameter (I.D.) and outside diameter (O.D.):

CODE	1/8	3/16	1/4	3/8	1/2
O.D. (in)	3.18	4.76	6.35	9.53	12.7
I.D. (in)	2	2.99	4.57	6.99	9.56

CODE	0425 (5/32)	0640	0860 (5/16)	1075	1290	1613 (5/8)
O.D. (mm)	4	6	8	10	12	16
I.D. (mm)	2.5	4	6	7.5	9	13



5 REASONS FOR CLASSIFICATION

Note 8 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that for the purposes of heading 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay flat tubing. However, except for the last mentioned, those having an internal cross section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.



mm

2	TCC (AR) NO.
	21-320

Heading 39.17 of the AHTN 2017 covers tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that tubes, pipes and hoses and fittings therefor may be rigid or flexible and may be reinforced or otherwise combined with other materials.

In view thereof, subject article is classified under AHTN 2017 subheading 3917.32.95, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "AK"; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of CO Forms "JP" and "AJ", respectively.

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
Digitally signed

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

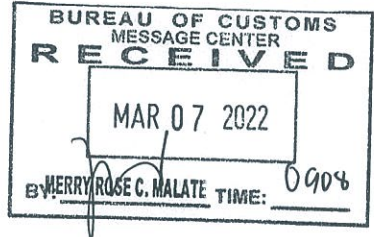


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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-016

04 March 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 a PDF copy of another Advance Ruling on Tariff Classification, with TCC (AR) No. 21-320, issued by this Commission on 04 March 2022. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

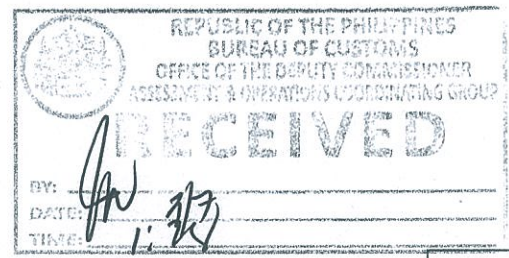
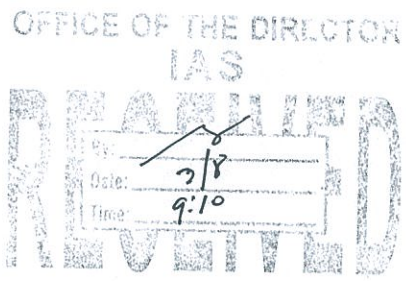
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



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