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AOCG Memo No. 13-2025

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

MEMORANDUM

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

FROM : **ATTY. VENER S. BAQUIRAN**
Deputy Commissioner
Assessment and Operations Coordinating Group (AOCG)

SUBJECT : **TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR)**

DATE : 15 January 2025

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 13 January 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-737	"HAMMER DRIVE WITH CYLINDRICAL COLLAR, MODELS: SMKC and SMNKC"	7318.15.10	MFN – 10% ad valorem
24-738	"HAMMER DRIVE WITH FLAT COLLAR, MODELS: SMK and SMNK"	7318.15.10	MFN – 10% ad valorem

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 25-005

13 January 2025

COMMISSIONER BIENVENIDO Y. RUBIOBureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, ManilaDear **Commissioner Rubio**:

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 or Exportation 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. 24-737 and 24-738, issued by this Commission on 13 January 2025. These Advance Rulings have 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
ChairpersonEncl: *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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7318.15.10 MFN - 10% ad valorem		24-737
		3	DATE ISSUED
			13 January 2025

4	DESCRIPTION OF GOOD												
	<p>“HAMMER DRIVE WITH CYLINDRICAL COLLAR, MODELS: SMKC and SMNKC”</p> <p>Based on the brochures and product data sheets submitted, subject articles consist of a zinc-coated countersunk head steel screw paired with a polyethylene/polyamide sleeve with a cylindrical collar. These are designed for fixing steel members on various building substrates (e.g., normal concrete, solid masonry, and hollow or perforated masonry). Packed in carton boxes, subject articles have the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Model</th> <th>Sleeve Diameter and Length (D x L) (mm)</th> <th>Screw Diameter and Length (D x L) (mm)</th> </tr> </thead> <tbody> <tr> <td>SMKC Ø5 / SMNKC Ø5</td> <td>5 x 25 - 50</td> <td>3.5 x 30 - 55</td> </tr> <tr> <td>SMKC Ø6 / SMNKC Ø6</td> <td>6 x 35 - 80</td> <td>3.9 x 40 - 85</td> </tr> <tr> <td>SMKC Ø8 / SMNKC Ø8</td> <td>8 x 45 - 160</td> <td>4.9 x 50 - 165</td> </tr> </tbody> </table>	Model	Sleeve Diameter and Length (D x L) (mm)	Screw Diameter and Length (D x L) (mm)	SMKC Ø5 / SMNKC Ø5	5 x 25 - 50	3.5 x 30 - 55	SMKC Ø6 / SMNKC Ø6	6 x 35 - 80	3.9 x 40 - 85	SMKC Ø8 / SMNKC Ø8	8 x 45 - 160	4.9 x 50 - 165
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5	REASONS FOR CLASSIFICATION
	<p>Note 2 (a) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that throughout the Nomenclature, the expression “parts of general use” means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21).</p> <p>Heading 73.18 of the AHTN 2022 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that bolts and nuts (including bolt ends), screw studs and other screws for metal, whether or not threaded or tapped, screws for wood and coach-screws are threaded (in the finished state) and are used to assemble or fasten goods so that they can readily be disassembled without damage.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.</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 <i>MariLou P. Mendoza</i> Digitally signed MARILOU P. MENDOZA 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>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
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	<p>“HAMMER DRIVE WITH FLAT COLLAR, MODELS: SMK and SMNK”</p> <p>Based on the brochures and product data sheets submitted, subject articles consist of a zinc-coated countersunk head steel screw paired with a polyethylene/polyamide sleeve with a flat collar. These are designed for fixing thin-walled steel members on various building substrates (e.g., normal concrete, solid masonry, and hollow or perforated masonry). Packed in carton boxes, subject articles have the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Model</th> <th style="text-align: center;">Sleeve Diameter and Length (D x L) (mm)</th> <th style="text-align: center;">Screw Diameter and Length (D x L) (mm)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">SMK Ø5 / SMNK Ø5</td> <td style="text-align: center;">5 x 25 - 50</td> <td style="text-align: center;">3.5 x 30 - 55</td> </tr> <tr> <td style="text-align: center;">SMK Ø6 / SMNK Ø6</td> <td style="text-align: center;">6 x 35 - 80</td> <td style="text-align: center;">3.9 x 40 - 85</td> </tr> <tr> <td style="text-align: center;">SMK Ø8 / SMNK Ø8</td> <td style="text-align: center;">8 x 45 - 160</td> <td style="text-align: center;">4.9 x 50 - 165</td> </tr> </tbody> </table>	Model	Sleeve Diameter and Length (D x L) (mm)	Screw Diameter and Length (D x L) (mm)	SMK Ø5 / SMNK Ø5	5 x 25 - 50	3.5 x 30 - 55	SMK Ø6 / SMNK Ø6	6 x 35 - 80	3.9 x 40 - 85	SMK Ø8 / SMNK Ø8	8 x 45 - 160	4.9 x 50 - 165
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