


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

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

DATE : **07 MAY 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 30 April 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0158	"COLD ROLLED STEEL SHEET IN COIL, JIS-G3141 SPCC-SD (2.6 mm x 1234 mm x C)"	7209.16.10	MFN - Zero
25-0160	"HOT ROLLED STEEL SHEET IN COIL, JIS-G3131 SPHC P-O (2.30 mm x 1219 mm x C)"	7208.27.99	MFN - Zero
25-0244	"COLD ROLLED STEEL SHEET IN COIL JIS-G3141 SPCF-SD (1.0 mm x 1200 mm x C)"	7209.17.10	MFN - Zero
25-0247	"HOT ROLLED STEEL SHEET IN COILS JIS G3113 SAPH400 (8.0 x 1225 x C)"	7208.25.00	MFN – Zero PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*

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



Gate 3, South Harbor, Port Area, Manila 1018

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0248	"COLD ROLLED STEEL SHEET IN COIL, JIS-G3141 SPCF-SD (0.800 mm x 1255 mm x C)"	7209.17.90	MFN – Zero
25-0249	"COLD ROLLED STEEL SHEET IN COIL, JIS-G3141 SPCF-SD (1.50 mm x 940 mm x C)"	7209.16.10	MFN – Zero
25-0250	"HOT ROLLED STEEL SHEET IN COIL, JIS G3131 SPHC P-O (3.20 mm x 1219 mm x C)"	7208.26.00	MFN – Zero PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*
25-0253	"COLD ROLLED STEEL SHEET IN COIL, JIS-G3141 SPCC-SD (1.50 mm x 1219 mm x C)"	7209.16.10	MFN - Zero
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



AOCG Memo No. 94-2025 r.3

BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Ref. No. 25-051

30 April 2025

COMMISSIONER BIENVENIDO Y. RUBIO

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

Dear **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 eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 25-0158, 25-0160, 25-0244, 25-0247, 25-0248, 25-0249, 25-0250, and 25-0253, issued by this Commission on 30 April 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

Chairperson

Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila

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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph



ARRG Memo No. 94-2025 P. 4



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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 7209.16.10 MFN - Zero		25-0158
		3	DATE ISSUED
			30 April 2025

4	DESCRIPTION OF GOOD								
“COLD ROLLED STEEL SHEET IN COIL, JIS-G3141 SPCC-SD (2.6 mm x 1234 mm x C)”									
Based on the technical information and test certificate submitted, subject article is an oiled cold-rolled steel sheet in coil conforming to Japanese Industrial Standards (JIS) G3141. Subject article is used as a raw material in the production of various motorcycle parts, such as stiffeners, bottom plates, and pedal plates, and has the following specifications:									
<table><tr><th>Width (mm)</th><th>Thickness (mm)</th><th>Yield Strength (MPa)</th><th>Tensile Strength (N/mm²)</th></tr><tr><td>1,234</td><td>2.6</td><td>163</td><td>289</td></tr></table>		Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm ²)	1,234	2.6	163	289
Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm ²)						
1,234	2.6	163	289						

5	REASONS FOR CLASSIFICATION
	<p>Heading 72.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the provisions of the Explanatory Note to heading 72.08 apply, <i>mutatis mutandis</i>, to the products of this heading.</p> <p>Because of their special properties (better surface finish, better aptitude to cold-forming, stricter tolerances, generally reduced thickness, higher mechanical strength, etc.), the products of this heading are in general used for purposes different from those of their hot-rolled counterparts, which they increasingly tend to replace. They are used, in particular, in the manufacture of automobile bodies, metal furniture, domestic appliances, central heating radiators and for producing angles, shapes and sections by a cold process (either forming or profiling). They are easy to coat (by tin-plating, electroplating, varnishing, enamelling, lacquering, painting, coating with plastics, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7209.16.10, with a Most Favoured Nation (MFN) rate of duty of zero.</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>FOR THE COMMISSION</p> <p><i>Marilou P. Mendoza</i> Digitally signed</p> <p>MARILOU P. MENDOZA Chairperson</p> <p>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.</p>

ADCG Memo No. 94-2025 p. 6



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 7209.17.10 MFN - Zero		25-0244	
		3	DATE ISSUED
		30 April 2025	

4	DESCRIPTION OF GOOD								
<p>“COLD ROLLED STEEL SHEET IN COIL JIS-G3141 SPCF-SD (1.0 mm x 1200 mm x C)”</p> <p>Based on the technical information and test certificate submitted, subject article is a continuously annealed and oiled cold-rolled steel sheet in coil conforming to Japanese Industrial Standards (JIS) G3141. Subject article is used as a raw material in the production of various motorcycle parts, such as stiffeners, bottom plates, and pedal plates, and has the following specifications:</p> <table><tr><th>Width (mm)</th><th>Thickness (mm)</th><th>Yield Strength (MPa)</th><th>Tensile Strength (N/mm²)</th></tr><tr><td>1,200</td><td>1.0</td><td>150</td><td>298</td></tr></table>		Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm ²)	1,200	1.0	150	298
Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm ²)						
1,200	1.0	150	298						

5	REASONS FOR CLASSIFICATION
<p>Heading 72.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the provisions of the Explanatory Note to heading 72.08 apply, <i>mutatis mutandis</i>, to the products of this heading.</p> <p>Because of their special properties (better surface finish, better aptitude to cold-forming, stricter tolerances, generally reduced thickness, higher mechanical strength, etc.), the products of this heading are in general used for purposes different from those of their hot-rolled counterparts, which they increasingly tend to replace. They are used, in particular, in the manufacture of automobile bodies, metal furniture, domestic appliances, central heating radiators and for producing angles, shapes and sections by a cold process (either forming or profiling). They are easy to coat (by tin-plating, electroplating, varnishing, enamelling, lacquering, painting, coating with plastics, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7209.17.10, with a Most Favoured Nation (MFN) rate of duty of zero.</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> <div><p>FOR THE COMMISSION</p><p><i>MariLou P. Mendoza</i> Digitally signed</p><p>MARILOU P. MENDOZA Chairperson</p></div> <p>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.</p>	



AOCG Memo No. 94-2025 0.7



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 7208.25.00 MFN - Zero PJEPA - Zero AJCEPA - Zero RCEP - Zero			25-0247
		3	DATE ISSUED
			30 April 2025

4	DESCRIPTION OF GOOD								
<p>“HOT ROLLED STEEL SHEET IN COILS JIS G3113 SAPH400 (8.0 x 1225 x C)”</p> <p>Based on the product specifications, production process flow diagram, steel production flowchart, and inspection certificate submitted, subject article is a single-layer, pickled, and oiled hot-rolled steel sheet in coil conforming to Japanese Industrial Standards (JIS) G3113. Subject article is used as a raw material in the production of various motorcycle parts, such as the plate pivots, cross members, gussets, and head pipes, and has the following specifications:</p>									
<table><tr><th>Width (mm)</th><th>Thickness (mm)</th><th>Yield Strength (N/mm²)</th><th>Tensile Strength (N/mm²)</th></tr><tr><td>1,225</td><td>8.0</td><td>273</td><td>437</td></tr></table>		Width (mm)	Thickness (mm)	Yield Strength (N/mm ²)	Tensile Strength (N/mm ²)	1,225	8.0	273	437
Width (mm)	Thickness (mm)	Yield Strength (N/mm ²)	Tensile Strength (N/mm ²)						
1,225	8.0	273	437						

5	REASONS FOR CLASSIFICATION
<p>Note 1 (k) to Chapter 72 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that flat-rolled products are rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at Note 1 (ij) in the form of, among others, coils of successively superimposed layers.</p> <p>Heading 72.08 of AHTN 2022 covers flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of this heading may have been subjected to the following surface treatments, among others, (1) descaling, pickling, scraping and other processes to remove the oxide scale and crust formed during the heating of metal; and (2) rough coating intended solely to protect products from rust or other oxidation, to prevent slipping during transport and to facilitate handling e.g., paints containing an active anti-rust pigment for example, red lead, zinc powder, zinc oxide, zinc chromate, iron oxide (iron minium, jewellers' rouge), and non-pigmented coatings with a basis of oil, grease, wax, paraffin wax, graphite, tar or bitumen.</p>	



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2	TCC (AR) NO.
	25-0247

In view thereof, subject article is classified under AHTN 2022 subheading 7208.25.00, with a Most Favoured Nation (MFN) rate of duty of zero; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “JP”; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of CO Form “AJ”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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.



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 7209.17.90 MFN - Zero		25-0248
		3	DATE ISSUED
			30 April 2025

4	DESCRIPTION OF GOOD								
<p>“COLD ROLLED STEEL SHEET IN COIL, JIS-G3141 SPCF-SD (0.800 mm x 1255 mm x C)”</p> <p>Based on the technical information and test certificate submitted, subject article is a continuously annealed, pickled, and oiled cold-rolled steel sheet in coil conforming to Japanese Industrial Standards (JIS) G3141. Subject article is used as a raw material in the production of various motorcycle parts, such as stiffeners, bottom plates, and pedal plates, and has the following specifications:</p>									
<table><tr><th>Width (mm)</th><th>Thickness (mm)</th><th>Yield Strength (MPa)</th><th>Tensile Strength (N/mm²)</th></tr><tr><td>1,255</td><td>0.800</td><td>149 or 153</td><td>302 or 307</td></tr></table>		Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm ²)	1,255	0.800	149 or 153	302 or 307
Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm ²)						
1,255	0.800	149 or 153	302 or 307						

5	REASONS FOR CLASSIFICATION
	<p>Heading 72.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the provisions of the Explanatory Note to heading 72.08 apply, <i>mutatis mutandis</i>, to the products of this heading.</p> <p>Because of their special properties (better surface finish, better aptitude to cold-forming, stricter tolerances, generally reduced thickness, higher mechanical strength, etc.), the products of this heading are in general used for purposes different from those of their hot-rolled counterparts, which they increasingly tend to replace. They are used, in particular, in the manufacture of automobile bodies, metal furniture, domestic appliances, central heating radiators and for producing angles, shapes and sections by a cold process (either forming or profiling). They are easy to coat (by tin-plating, electroplating, varnishing, enamelling, lacquering, painting, coating with plastics, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7209.17.90, with a Most Favoured Nation (MFN) rate of duty of zero.</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>FOR THE COMMISSION</p> <p><i>Digitally signed</i></p> <p><i>Marilou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> <p>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.</p>





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 7209.16.10 MFN - Zero		25-0249
		3	DATE ISSUED
			30 April 2025

4	DESCRIPTION OF GOOD								
<p>“COLD ROLLED STEEL SHEET IN COIL, JIS-G3141 SPCF-SD (1.50 mm x 940 mm x C)”</p> <p>Based on the technical information and test certificate submitted, subject article is a continuously annealed and oiled cold-rolled steel sheet in coil conforming to Japanese Industrial Standards (JIS) G3141. Subject article is used as a raw material in the production of various motorcycle parts, such as stiffeners, bottom plates, and pedal plates, and has the following specifications:</p>									
<table><tr><th>Width (mm)</th><th>Thickness (mm)</th><th>Yield Strength (MPa)</th><th>Tensile Strength (N/mm²)</th></tr><tr><td>940</td><td>1.50</td><td>163</td><td>301</td></tr></table>		Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm ²)	940	1.50	163	301
Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm ²)						
940	1.50	163	301						

5	REASONS FOR CLASSIFICATION
	<p>Heading 72.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the provisions of the Explanatory Note to heading 72.08 apply, <i>mutatis mutandis</i>, to the products of this heading.</p> <p>Because of their special properties (better surface finish, better aptitude to cold-forming, stricter tolerances, generally reduced thickness, higher mechanical strength, etc.), the products of this heading are in general used for purposes different from those of their hot-rolled counterparts, which they increasingly tend to replace. They are used, in particular, in the manufacture of automobile bodies, metal furniture, domestic appliances, central heating radiators and for producing angles, shapes and sections by a cold process (either forming or profiling). They are easy to coat (by tin-plating, electroplating, varnishing, enamelling, lacquering, painting, coating with plastics, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7209.16.10, with a Most Favoured Nation (MFN) rate of duty of zero.</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>FOR THE COMMISSION</p> <p><i>Digitally signed</i></p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> <p>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.</p>



AOCG Memo No. 94-2025 P. 11



BAGONG PILIPINAS

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 7208.26.00 MFN - Zero PJEPA - Zero AJCEPA - Zero RCEP - Zero		25-0250	
		3	DATE ISSUED
		30 April 2025	

4	DESCRIPTION OF GOOD								
“HOT ROLLED STEEL SHEET IN COIL, JIS G3131 SPHC P-O (3.20 mm x 1219 mm x C)”									
Based on the product specifications, production process flow diagram, steel production flowchart, and test certificate submitted, subject article is a single-layer, pickled, and oiled hot-rolled steel sheet in coil conforming to Japanese Industrial Standards (JIS) G3131. Subject article is used as a raw material in the production of motorcycle parts, such as the plate pivots, cross members, gussets, and head pipes, and has the following specifications:									
<table><tr><th>Width (mm)</th><th>Thickness (mm)</th><th>Yield Strength (MPa)</th><th>Tensile Strength (N/mm²)</th></tr><tr><td>1,219</td><td>3.20</td><td>226</td><td>344</td></tr></table>		Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm ²)	1,219	3.20	226	344
Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm ²)						
1,219	3.20	226	344						

5	REASONS FOR CLASSIFICATION
Note 1 (k) to Chapter 72 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that flat-rolled products are rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at Note 1 (ij) in the form of, among others, coils of successively superimposed layers.	
Heading 72.08 of AHTN 2022 covers flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of this heading may have been subjected to the following surface treatments, among others, (1) descaling, pickling, scraping and other processes to remove the oxide scale and crust formed during the heating of metal; and (2) rough coating intended solely to protect products from rust or other oxidation, to prevent slipping during transport and to facilitate handling e.g., paints containing an active anti-rust pigment for example, red lead, zinc powder, zinc oxide, zinc chromate, iron oxide (iron minium, jewellers' rouge), and non-pigmented coatings with a basis of oil, grease, wax, paraffin wax, graphite, tar or bitumen.	

AOCG Memo No. 94-2024 P - 12

2	TCC (AR) NO.
	25-0250

In view thereof, subject article is classified under AHTN 2022 subheading 7208.26.00, with a Most Favoured Nation (MFN) rate of duty of zero; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "JP"; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of CO Form "AJ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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.



BAGONG PILIPINAS

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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 7209.16.10 MFN - Zero		25-0253
		3	DATE ISSUED
			30 April 2025

4	DESCRIPTION OF GOOD								
<p>“COLD ROLLED STEEL SHEET IN COIL, JIS-G3141 SPCC-SD (1.50 mm x 1219 mm x C)”</p> <p>Based on the technical information and test certificate submitted, subject article is a pickled and oiled cold-rolled steel sheet in coil conforming to Japanese Industrial Standards (JIS) G3141. Subject article is used as a raw material in the production of various motorcycle parts, such as stiffeners, bottom plates, and pedal plates, and has the following specifications:</p> <table><tr><th>Width (mm)</th><th>Thickness (mm)</th><th>Yield Strength (MPa)</th><th>Tensile Strength (N/mm²)</th></tr><tr><td>1,219</td><td>1.50</td><td>147</td><td>295</td></tr></table>		Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm ²)	1,219	1.50	147	295
Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm ²)						
1,219	1.50	147	295						

5	REASONS FOR CLASSIFICATION
	<p>Heading 72.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the provisions of the Explanatory Note to heading 72.08 apply, <i>mutatis mutandis</i>, to the products of this heading.</p> <p>Because of their special properties (better surface finish, better aptitude to cold-forming, stricter tolerances, generally reduced thickness, higher mechanical strength, etc.), the products of this heading are in general used for purposes different from those of their hot-rolled counterparts, which they increasingly tend to replace. They are used, in particular, in the manufacture of automobile bodies, metal furniture, domestic appliances, central heating radiators and for producing angles, shapes and sections by a cold process (either forming or profiling). They are easy to coat (by tin-plating, electroplating, varnishing, enamelling, lacquering, painting, coating with plastics, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7209.16.10, with a Most Favoured Nation (MFN) rate of duty of zero.</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>FOR THE COMMISSION</p> <p><i>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> <p>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.</p>