



AOCG Memo No. 94 - 20 25

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 correspon	ding CERTIFICAT	ES OF ORIGIN (COs).

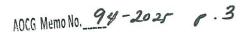


TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0248	"COLD ROLLED STEEL SHEET IN COIL, JIS-G3141 SPCF-SD (0.800 mm x 1255 mm x C)"	7209.17.90	MFN – Zero
25-0249	"COLD ROLLED STEEL SHEET IN COIL, JIS-G3141 SPCF-SD (1.50 mm x 940 mm x C)"	7209.16.10	MFN – Zero
25-0250	"HOT ROLLED 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 correspon	ding CERTIFICAT	ES OF ORIGIN (COs).

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS







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,

Thank P The

MARILOU P. MENDOZA

Chairperson

Encl:

As stated

cc:

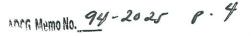
The Secretary

Department of Finance

Manila









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

AHTN 7209.16.10 MFN - Zero

	•
2	TCC (AR) NO.
	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:

Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm²)
1,234	2.6	163	289

5 REASONS FOR CLASSIFICATION

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, *mutatis mutandis*, to the products of this heading.

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.).

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.

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

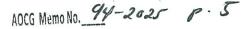
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MARILOU P. MENDOZA

Chairperson









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

AHTN 7208.27.99 MFN - Zero

2	TCC (AR) NO.
	25-0160
3	DATE ISSUED
	30 April 2025

4 DESCRIPTION OF GOOD

"HOT ROLLED STEEL SHEET IN COIL, JIS-G3131 SPHC P-O (2.30 mm x 1219 mm x C)"

Based on the technical information and test certificate submitted, subject article is a single-layer, pickled, and oiled hot-rolled steel sheet in coil, containing by weight less than 0.6% of carbon, and conforming to Japanese Industrial Standards (JIS) G3131. 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:

Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm²)
1,219	2.30	234 - 264	342 - 359

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.

In view thereof, subject article is classified under AHTN 2022 subheading 7208.27.99, with a Most Favoured Nation (MFN) rate of duty of zero.

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

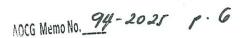
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MARILOU P. MENDOZA

Chairperson









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

AHTN 7209.17.10 MFN - Zero

2	TCC (AR) NO.
	25-0244
3	DATE ISSUED
	30 April 2025

4 DESCRIPTION OF GOOD

"COLD ROLLED STEEL SHEET IN COIL JIS-G3141 SPCF-SD (1.0 mm x 1200 mm x C)"

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:

Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm²)
1,200	1.0	150	298

5 REASONS FOR CLASSIFICATION

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, *mutatis mutandis*, to the products of this heading.

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.).

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.

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

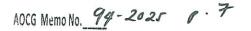
Louis P Lunga

MARILOU P. MENDOZA

Chairperson









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

AHTN 7208.25.00 MFN - Zero PJEPA - Zero AJCEPA - Zero RCEP - Zero

2	TCC (AR) NO.		
	25-0247		
3	DATE ISSUED		
	30 April 2025		

4 DESCRIPTION OF GOOD

"HOT ROLLED STEEL SHEET IN COILS JIS G3113 SAPH400 (8.0 x 1225 x C)"

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:

Width (mm)	Thickness (mm)	Yield Strength (N/mm ²)	Tensile Strength (N/mm²)
1,225	8.0	273	437

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.





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2	TCC	(AR)	NO.
	25-0	247	

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.

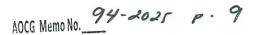
This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Trail P Tunky

MARILOU P. MENDOZA Chairperson







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

AHTN 7209.17.90 MFN - Zero

2	TCC (AR) NO.		
	25-0248		
3	DATE ISSUED		
	30 April 2025		

4 DESCRIPTION OF GOOD

"COLD ROLLED STEEL SHEET IN COIL, JIS-G3141 SPCF-SD (0.800 mm x 1255 mm x C)"

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:

Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm²)	
1,255	0.800	149 or 153	302 or 307	

5 REASONS FOR CLASSIFICATION

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, *mutatis mutandis*, to the products of this heading.

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.).

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.

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.

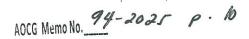
FOR THE COMMISSION

Trail P Funday

MARILOU P. MENDOZA Chairperson









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

AHTN 7209,16.10 MFN - Zero

2	TCC (AR) NO.
	25-0249
3	DATE ISSUED
	30 April 2025

4 DESCRIPTION OF GOOD

"COLD ROLLED STEEL SHEET IN COIL, JIS-G3141 SPCF-SD (1.50 mm x 940 mm x C)"

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:

Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm²)
940	1.50	163	301

5 REASONS FOR CLASSIFICATION

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, *mutatis mutandis*, to the products of this heading.

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.).

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.

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.

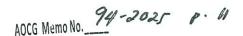
FOR THE COMMISSION

Louis P Tundy

MARILOU P. MENDOZA Chairperson









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

AHTN 7208.26.00 MFN - Zero PJEPA - Zero AJCEPA - Zero RCEP - Zero

2	TCC (AR) NO.
	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:

Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm²)
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.





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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

Trail P Truly

MARILOU P. MENDOZA
Chairperson

AOCG Memo No. 94-2025 1.13







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

AHTN 7209,16,10 MFN - Zero

2	TCC (AR) NO.		
	25-0253		
3 DATE ISSUED			
30 April 2025			

4 DESCRIPTION OF GOOD

"COLD ROLLED STEEL SHEET IN COIL, JIS-G3141 SPCC-SD (1.50 mm x 1219 mm x C)"

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:

Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm²)
1,219	1.50	147	295

5 REASONS FOR CLASSIFICATION

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, *mutatis mutandis*, to the products of this heading.

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.).

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.

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

marile P Thereday

MARILOU P. MENDOZA Chairperson

