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AOCG Memo No. 112-2025

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

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

DATE : **10 JUNE 2025**

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), the Tariff Commission furnished copies of the Advance Ruling on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 04 June 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0277	"UNIVERSAL FIXINGS, MODEL: KKK"	7318.15.10	MFN – 10% ad valorem
25-0278	"EXPANSION PLUG, MODELS: PX, WX, and HX"	7318.13.00	MFN – 10% ad valorem

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Ref. No. 25-070

04 June 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 two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 25-0277 and 25-0278, issued by this Commission on 04 June 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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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		25-0277
		3	DATE ISSUED
			04 June 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“UNIVERSAL FIXINGS, MODEL: KKX”</p> <p>Based on the brochure and product data sheet submitted, subject article consists of a zinc-plated, hex head steel screw paired with a polypropylene sleeve. It is designed for fixing light-duty interior finish systems, metal members, and lightweight installations or mounting clamps on solid substrates (concrete, solid clay brick, and solid sand-lime brick). Subject article has screw diameters ranging from 6 mm to 12 mm and lengths ranging from 60 mm to 260 mm; sleeve diameters ranging from 10 mm to 16 mm and lengths ranging from 60 mm to 100 mm; and maximum usable lengths of 1 mm to 160 mm.</p> 

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 article is 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</p> <p style="text-align: right;"><i>Digitally signed</i>  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>



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BAGONG PILIPINAS

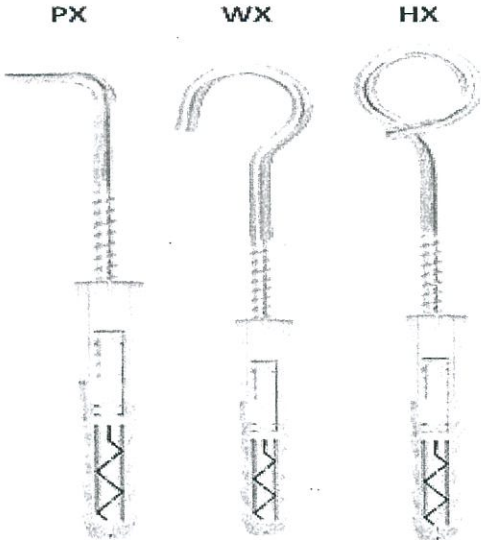
REPUBLIC OF THE PHILIPPINES

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.
			25-0278
		3	DATE ISSUED
	AHTN 7318.13.00 MFN - 10% ad valorem		04 June 2025

4	DESCRIPTION OF GOOD																																				
<p align="center">"EXPANSION PLUG, MODELS: PX, WX, and HX "</p> <p>Based on the brochure and product data sheet submitted, subject articles consist of a zinc-coated straight, round, or tail steel hook screw paired with a polypropylene sleeve. These are designed for fixing light-duty interior finish systems and lightweight installations, or mounting clamps on all building substrates (concrete, solid clay brick, and solid sand-lime brick). Subject articles are installed by inserting the plug into a drilled hole and driving the screw until it completely penetrates the sleeve. Packed in carton boxes containing 50, 100, or 200 pieces, subject articles (screw and sleeve) have the following specifications:</p>																																					
<table border="1"><thead><tr><th>Product Code</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>PX-06</td><td>6 x 30</td><td>4 x 40</td></tr><tr><td>PX-08</td><td>8 x 40</td><td>4.5 x 55</td></tr><tr><td>PX-10</td><td>10 x 50</td><td>5.5 x 65</td></tr><tr><td>PX-10D</td><td>10 x 60</td><td>5.5 x 80</td></tr><tr><td>PX-12</td><td>12 x 60</td><td>7 x 80</td></tr><tr><td>PX-12D</td><td>12 x 80</td><td>8 x 105</td></tr><tr><td>WX-06</td><td>6 x 30</td><td>4 x 55</td></tr><tr><td>WX-08</td><td>8 x 40</td><td>4.5 x 75</td></tr><tr><td>WX-10</td><td>10 x 50</td><td>5.5 x 90</td></tr><tr><td>WX-12</td><td>12 x 60</td><td>7 x 105</td></tr><tr><td>HX-12</td><td>12 x 60</td><td>8 x 130</td></tr></tbody></table>	Product Code	Sleeve Diameter and Length (D x L) (mm)	Screw Diameter and Length (D x L) (mm)	PX-06	6 x 30	4 x 40	PX-08	8 x 40	4.5 x 55	PX-10	10 x 50	5.5 x 65	PX-10D	10 x 60	5.5 x 80	PX-12	12 x 60	7 x 80	PX-12D	12 x 80	8 x 105	WX-06	6 x 30	4 x 55	WX-08	8 x 40	4.5 x 75	WX-10	10 x 50	5.5 x 90	WX-12	12 x 60	7 x 105	HX-12	12 x 60	8 x 130	<div><div>PX</div><div>WX</div><div>HX</div></div> 
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2	TCC (AR) NO.
	25-0278


5 REASONS FOR CLASSIFICATION

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).

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 screw hooks and screw rings are used to suspend or fix other objects and differ from the hook-nails of the preceding heading only in that they are threaded.

In view thereof, subject articles are classified under AHTN 2022 subheading 7318.13.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.

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.