



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

MEMORANDUM

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 *EJB*

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

DATE : 17 October 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 copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 11 October 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-093	"DXN® HIMALAYAN SALT (IODISED SALT)"	2501.00.10	MFN – 1% Ad Valorem ATIGA – Zero*
22-141	"PANASONIC® IP VIDEO INTERCOM SYSTEM POWER DISTRIBUTOR, MODEL: VL-PC3800BX"	8517.62.59	MFN – Zero* ACFTA – Zero*
22-258	"MD FLAKE E"	2106.90.91	MFN – 7% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
22-292	"KITA CONTACT PROBES"	8536.90.94	MFN – Zero* PJEPA – Zero* AJCEPA – Zero*

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



BUREAU OF CUSTOMS

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IOCG Memo No. 369-2022 p. 2

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-365	"MINI OREO CHOCOLATE"	1905.31.20	MFN – 15% Ad Valorem ATIGA – Zero*
22-375	"DXN® LINGZHI® TEA LATTE (TEA MIX WITH GANODERMA EXTRACT)"	2101.20.90	MFN – 10% Ad Valorem ATIGA – Zero*
22-379	"SABIC® LLDPE 218NJ"	3901.40.00	MFN – 3% Ad Valorem
22-380	"SABIC® LLDPE 218WJ"	3901.40.00	MFN – 3% Ad Valorem

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

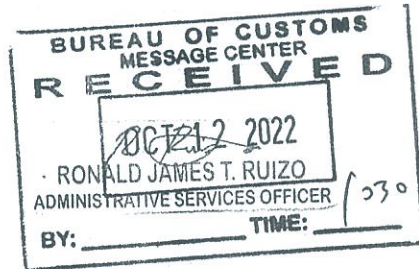


TCOC Ref. No. 22-077

11 October 2022

ACTING COMMISSIONER YOGI FILEMON I. RUIZ

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



Dear **Acting Commissioner Ruiz:**

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. 22-093, 22-141, 22-258, 22-292, 22-365, 22-375, 22-379 and 22-380 issued by this Commission on 11 October 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Digitally signed
MariLou P. Mendoza

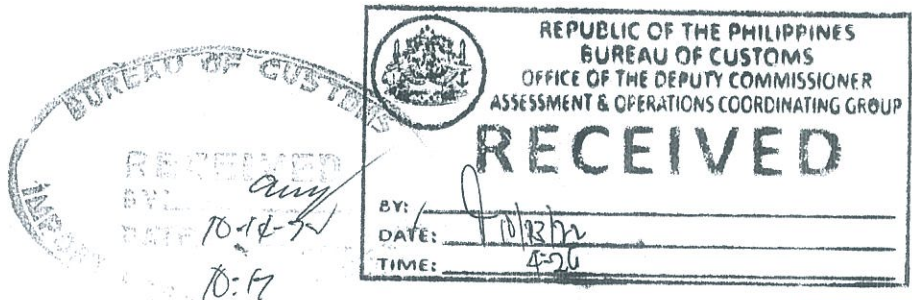
MARILOU P. MENDOZA
Chairperson

OFFICE OF THE DEPUTY COMMISSIONER

10/14
11:00

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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2501.00.10 MFN - 1% ad valorem ATIGA - Zero		22-093
		3	DATE ISSUED
			11 October 2022

4	DESCRIPTION OF GOOD
	“DXN® HIMALAYAN SALT (IODISED SALT)”
	<p>Based on the product ingredient declaration, manufacturing process flowchart, product information sheet, and photograph of the product submitted, subject article is an iodized salt in the form of pink crystals. It is composed of unrefined Himalayan salt with a sodium chloride content of more than 97% and fortified with potassium iodide. Packed in 650-g plastic bottles, subject article is used as seasoning in daily cooking and in other food preparations, and can also be sprinkled directly on food.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 25.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading relates to sodium chloride, commonly known as salt. Salt is used for culinary purposes (cooking salt, table salt), but it also has many other uses and, if necessary, may be denatured to render it unfit for human consumption. The heading also covers, among others, salt (e.g., table salt) which has been slightly iodised, phosphated, etc., or treated so that it will remain dry.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2501.00.10, with a Most Favoured Nation (MFN) rate of 1% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</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> <small>Digitally signed</small></p> <p>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>



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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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8517.62.59 MFN - Zero ACFTA - Zero		22-141
		3	DATE ISSUED
			11 October 2022

4 DESCRIPTION OF GOOD

"PANASONIC® IP VIDEO INTERCOM SYSTEM POWER DISTRIBUTOR, MODEL: VL-PC3800BX"

Based on the brochure, user manual, and other technical information submitted, subject article is a Power over Ethernet (PoE) switch designed for Internet Protocol (IP) video intercom systems. It enables communication among network devices and provides power using the same RJ45 network port. It consists mainly of a power interface, UPLINK port to receive data, mode selector switch to select the network speed or data transmission rate, and eight local area network (LAN) ports which transmit the data and power together to the connected intelligent terminal machines or network outdoor unit. It has the following specifications:

Operating voltage	18~27 VDC ±10%
Operating current	20 mA @ 27 VDC
Maximum output current for each port	700 mA
Network	10M/100M Auto-negotiation
Network port	RJ45
Dimension	200 x 95 x 30 mm



5 REASONS FOR CLASSIFICATION

Heading 85.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers apparatus for the transmission or reception of speech or other sounds, images or other data between two points by variation of an electric current or optical wave flowing in a wired network or by electro-magnetic waves in a wireless network. The signal may be analogue or digital. The networks, which may be interconnected, include telephony, telegraphy, radio-telephony, radio-telegraphy, local and wide area networks.

In view thereof, subject article is classified under AHTN 2022 subheading 8517.62.59, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".

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

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.





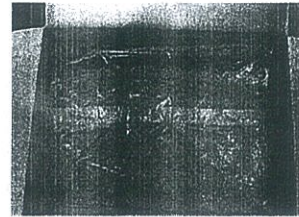
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.91 MFN - 7% ad valorem PJEPA - Zero AJCEPA - Zero		22-258
		3	DATE ISSUED
			11 October 2022

4	DESCRIPTION OF GOOD
	<p>“MD FLAKE E”</p> <p>Based on the product specifications, production process flow, Certificate of Product Registration from the Food and Drug Administration (FDA), product catalogue, nutritional data, and photographs of actual product and packaging submitted, subject article is a dehydrated egg product in the form of amorphous yellow flakes. It is composed of egg powder, hydrogenated starch hydrolysate, vegetable oil, xanthan gum, sodium phosphate, and ammonium hydrogen carbonate, among others. It is produced by mixing the raw materials followed by microwave drying, crushing, hot air drying, and sieving. Packed in 8-kg carton boxes with inner polyethylene bags, subject article is used as an ingredient or topping in instant foods, confectionery, and bakery products.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.</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 <small>Digitally signed</small> 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>





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AOCG Memo No. 369-2022 p. 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 2022 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 8536.90.94 MFN - Zero PJEPA - Zero AJCEPA - Zero	22-292
	3 DATE ISSUED
	11 October 2022

4 | **DESCRIPTION OF GOOD**

“KITA CONTACT PROBES”

Based on the technical specifications submitted, subject articles are microscopic contact elements to be installed in an integrated circuit (IC) socket that is fixed on the printed circuit board (PCB) of IC testers. Each probe consists of a steel spring, sandwiched between two plungers on both ends, and an outer barrel that keeps the plungers intact. It serves as an electronic path for easy and quick connection of the devices under test (DUT) with the PCB during testing. Subject articles are used in testing quality and/or continuity of PCBs, ICs, and other electronic components that have multiple pin packages, with current of less than 16 amperes.



5 | **REASONS FOR CLASSIFICATION**

Heading 90.30 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the provisions of Notes 1 and 2 to this Chapter, separately presented parts and accessories of instruments or appliances of this heading remain classified here.

Note 2(a) to Chapter 90 of the AHTN 2022 states that parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings.

Heading 85.36 of the AHTN 2022 covers, among others, electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts. The pertinent HS EN state that this heading includes apparatus for making connections to or in electrical circuits. This apparatus is used to connect together the various parts of an electrical circuit. It includes other connectors, terminals, terminal strips, etc. These include small squares of insulating material fitted with electrical connectors (dominoes), terminals which are metal parts intended for the reception of



2	TCC (AR) NO.
	22-292

conductors, and small metal parts designed to be fitted on the end of electrical wiring to facilitate electrical connection (spade terminals, crocodile clips, etc.).

In view thereof, subject articles are classified under AHTN 2022 subheading 8536.90.94, with a Most Favoured Nation (MFN) rate of duty of zero; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "JP" or "AJ", respectively.

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

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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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 1905.31.20 MFN - 15% ad valorem ATIGA - Zero</p>		22-365
		3	DATE ISSUED
			11 October 2022

4	DESCRIPTION OF GOOD
	<p>“MINI OREO CHOCOLATE”</p> <p>Based on the composition declaration, manufacturing process flowchart, and product label submitted, subject article is a chocolate sandwich cookie with chocolate-flavoured cream filling. It is made from wheat flour, sugar, non-hydrogenated vegetable oil, cocoa powder, fructose syrup, raising agents, salt, corn starch, emulsifier, and nature-identical vanilla flavour. Subject article is packed in carton boxes containing 10 pieces of 20.4-g foil packs.</p>




5	REASONS FOR CLASSIFICATION
	<p>Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, biscuits. These are usually made from flour and fat to which may have been added sugar or certain of the substances. They are baked for a long time to improve the keeping qualities and are generally put up in closed packages. There are various types of biscuits including sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50% of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12% or less by weight and the maximum fat content 35% by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.31.20, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".</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>MariLou P. Mendoza</i> Digitally signed</p> <p style="text-align: right;">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
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2101.20.90 MFN - 10% ad valorem ATIGA - Zero		22-375
		3	DATE ISSUED
			11 October 2022

4	DESCRIPTION OF GOOD
	“DXN® LINGZHI® TEA LATTE (TEA MIX WITH GANODERMA EXTRACT)”
	<p>Based on the product ingredient declaration, manufacturing process flowchart, finished good specifications, product information sheet, product labels, and photograph of the product submitted, subject article is a tea preparation containing non-dairy creamer, sugar, instant tea, and Ganoderma extract. It is in the form of a reddish-brown powder with strong tea and creamy taste. Packed in bags containing 12 pieces of 30-g sachets, subject article is to be dissolved in 150-mL hot water before consumption.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2101.20.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</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>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">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

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		22-379
		3	DATE ISSUED
			11 October 2022

4	DESCRIPTION OF GOOD
	“SABIC® LLDPE 218NJ”
	Based on the technical information sheet, safety data sheet, testing report, and packaging information submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 90% ethylene and more than 10% 1-butene, with no slip and anti-block additives. It is in the form of translucent to white pellets, with a melt flow index of 2.0 g/10 minutes at 190°C and a density of 0.918 g/cm ³ . Packed in 25-kg bags, subject article is used in the manufacture of lamination and co-extruded films; thin liners; shopping, carrier, and garbage bags; consumer packagings; and general-purpose packagings.

5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>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

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		22-380
		3	DATE ISSUED
			11 October 2022

4	DESCRIPTION OF GOOD
	“SABIC® LLDPE 218WJ”
	<p>Based on the product information sheet, safety data sheet, testing report, and packaging information submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 92% ethylene and more than 8% 1-butene, with slip and anti-block additives. It is in the form of translucent to white pellets, with a melt flow index of 2.0 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of lamination and co-extruded films; thin liners; shopping, carrier, and garbage bags; consumer packagings; and general-purpose packagings.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p> <p style="text-align: center;"><i>MariLou P. Mendoza</i></p> <p style="text-align: center;">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>

