



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

MASTER COPY



mm

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 228-2022

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

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

DATE : 23 June 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 21 June 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-129	"LUCENE HP2018BN"	3901.40.00	MFN – 3% Ad Valorem AKFTA – 3% Ad Valorem
22-130	"LUCENE HP3518CN"	3901.40.00	MFN – 3% Ad Valorem AKFTA – 3% Ad Valorem

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



MASTER COPY

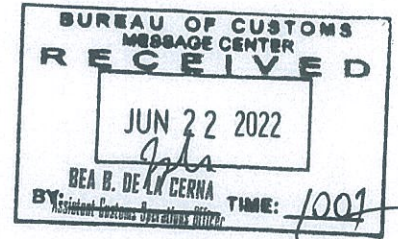
AOCG Memo No. 228-2022

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-046

21 June 2022

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



Dear **Commissioner Guerrero**:

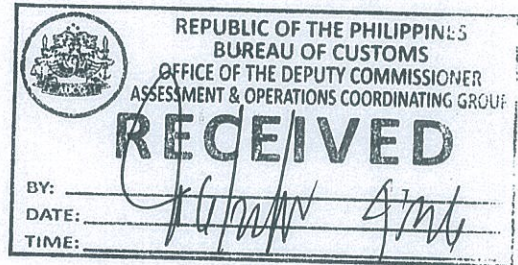
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-129 and 22-130, issued by this Commission on 21 June 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

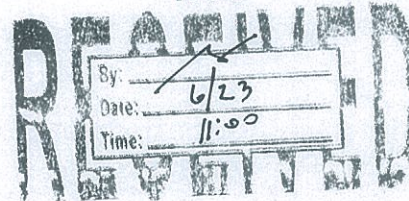
MARILOU P. MENDOZA
Chairperson



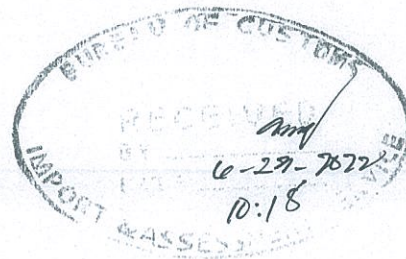
Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila

OFFICE OF THE DIRECTOR
IAS



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem AKFTA - 3% ad valorem		22-129
		3	DATE ISSUED
			21 June 2022

4	DESCRIPTION OF GOOD
	"LUCENE™ HP2018BN"
	<p>Based on the product and safety data sheets, testing report from a third-party laboratory, and composition declaration submitted, subject article is a metallocene-catalyzed ethylene-hexene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-hexene, with antioxidant and processing aid additives. It is in the form of translucent 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 food packaging, lamination and industrial packaging films, and heavy-duty bags.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 2017 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Form "AK".</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 Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem AKFTA - 3% ad valorem		22-130
		3	DATE ISSUED
			21 June 2022

4 DESCRIPTION OF GOOD**"LUCENE™ HP3518CN"**

Based on the product and safety data sheets, testing report from a third-party laboratory, and composition declaration submitted, subject article is a metallocene-catalyzed ethylene-hexene copolymer resin, containing by weight less than 92% ethylene and more than 8% 1-hexene, with antioxidant additive. It is in the form of translucent white pellets, with a melt flow index of 3.5 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 stretch and industrial packaging films, and food packaging.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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.

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.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Form "AK".

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 view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.

