



BUREAU OF CUSTOMS

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PROFESSIONALISM

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AOCG Memo No. 420-2022
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 : 18 November 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 14 November 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-123	"ALFORM BEAM 4000, PRODUCT CODE: AFX14000"	7604.21.90	MFN – 5% Ad Valorem
22-250	"PRINTED CIRCUIT BOARD (BARE BOARD), DOUBLE-SIDED"	8534.00.20	MFN – Zero* ACFTA – Zero* ATIGA – Zero* AKFTA – Zero*
22-251	"PRINTED CIRCUIT BOARD (BARE BOARD), SINGLE-SIDED"	8534.00.10	MFN – Zero* ACFTA – Zero* ATIGA – Zero* AKFTA – Zero*
22-407	"SABIC® LLDPE M200024"	3901.40.00	MFN – 3% Ad Valorem
22-408	"SABIC® LLDPE M500026"	3901.40.00	MFN – 3% Ad Valorem
22-450	"HALLS (LEMON LIME SALT)"	1704.90.99	MFN – 15% Ad Valorem ATIGA – Zero*

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. 22-088

14 November 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 Rulings on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-123, 22-250, 22-251, 22-407, 22-408 and 22-450, issued by this Commission on 14 November 2022. 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

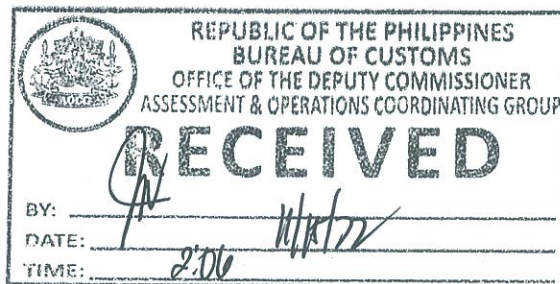
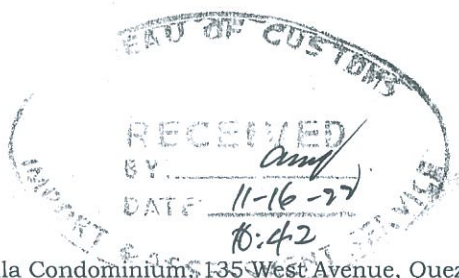
MARILOU P. MENDOZA
Chairperson

OFFICE OF THE DEPUTY COMMISSIONER

11/16
1:38

Encl: As stated

cc: The Secretary
Department of Finance
Manila



14 NOV 2022





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 7604.21.90 MFN - 5% ad valorem		22-123
		3	DATE ISSUED
			14 November 2022

4	DESCRIPTION OF GOOD
	“ALFORM BEAM 4000, PRODUCT CODE: AFX14000”
	<p>Based on the brochure, technical catalog, and mill test certificate submitted, subject article is a lightweight aluminium alloy profile with inclined twin webs. It conforms to aluminium alloy grade 6082 standard and British Standards European Norm (BS EN) 755-2 manufacturing standard (<i>Aluminium and aluminium alloys. Extruded rod/bar, tube and profiles</i>). Having a dimension of 90 mm x 150 mm x 4,000 mm (WxHxL) and a weight of 22.64 kg, subject article is intended for use as a support beam for wall formworks and heavier slabs.</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 9(b) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that profiles are rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.</p> <p>Heading 76.04 of the AHTN 2022 covers aluminium bars, rods and profiles. The pertinent Harmonized System (HS) Explanatory Notes (EN) state these products, which are defined in Notes 9(a) and 9(b) to Section XV, correspond to similar goods made of copper. The provisions of the Explanatory Note to heading 74.07 apply therefore, <i>mutatis mutandis</i>, to this heading.</p> <p>The HS EN to heading 74.07 state that the products of this heading are usually obtained by rolling, extrusion or drawing, but may also be obtained by forging (whether with the press or hammer). They may subsequently be cold-finished (if necessary after annealing) by cold-drawing, straightening, or other processes which give the products a finish of higher precision. They may also be worked (e.g., drilled, punched, twisted or crimped), provided that they do not thereby assume the character of articles or of products of other headings. The heading also covers hollow profiles including finned or gilled tubes and pipes obtained by extrusion.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7604.21.90, with a Most Favoured Nation (MFN) rate of duty of 5% 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><i>Mari Lou 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>





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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 8534.00.20		22-250
	MFN - Zero ATIGA - Zero	3	DATE ISSUED
	ACFTA - Zero AKFTA - Zero		14 November 2022

4 DESCRIPTION OF GOOD

“PRINTED CIRCUIT BOARD (BARE BOARD), DOUBLE-SIDED”

Based on the technical information submitted, subject article is an FR4 (glass-reinforced epoxy laminate material) board printed with electrical circuits. The circuits are formed by a thin layer of conducting material printed on both surfaces of the base board. It has holes for mounting fittings/mechanical elements or for connection to other electrical components. Available in different sizes and electrical circuit designs, subject article will be used for testing integrated circuits for various chip applications.

5 REASONS FOR CLASSIFICATION

Heading 85.34 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers printed circuits. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in accordance with Note 8 to this Chapter, this heading covers the circuits which are made by forming on an insulating base, by any printing process (conventional printing or embossing, plating-up, etching, etc.), conductor elements (wiring), contacts or other printed components such as inductances, resistors and capacitors (“passive” elements), other than elements which can produce, rectify, detect, modulate or amplify electric signals, such as diodes, triodes or other “active” elements. Some basic or “blank” circuits may comprise only printed conductor elements generally consisting of thin uniform strips or wafers with, if appropriate, connectors or contact devices. Others combine several of the above elements according to a pre-established pattern.

Printed circuits may be provided with holes or fitted with non-printed connecting elements either for mounting mechanical elements or for the connection of electrical components not obtained during the printing process.

In view thereof, subject articles are classified under AHTN 2022 subheading 8534.00.20 with a Most Favoured Nation (MFN) rate of duty of zero; and ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E” and “AK”, 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
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.





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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 8534.00.10		22-251
	MFN - Zero ATIGA - Zero	3	DATE ISSUED
	ACFTA - Zero AKFTA - Zero		14 November 2022

4	DESCRIPTION OF GOOD
	“PRINTED CIRCUIT BOARD (BARE BOARD), SINGLE-SIDED”
	<p>Based on the technical information submitted, subject article is an FR4 (glass-reinforced epoxy laminate material) board printed with electrical circuits. The circuits are formed by a thin layer of conducting material printed on one side of the base board. It has holes for mounting fittings/mechanical elements or for connection to other electrical components. Available in different sizes and electrical circuit designs, subject article will be used for testing integrated circuits for various chip applications.</p>


5	REASONS FOR CLASSIFICATION
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Heading 85.34 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers printed circuits. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in accordance with Note 8 to this Chapter, this heading covers the circuits which are made by forming on an insulating base, by any printing process (conventional printing or embossing, plating-up, etching, etc.), conductor elements (wiring), contacts or other printed components such as inductances, resistors and capacitors (“passive” elements), other than elements which can produce, rectify, detect, modulate or amplify electric signals, such as diodes, triodes or other “active” elements. Some basic or “blank” circuits may comprise only printed conductor elements generally consisting of thin uniform strips or wafers with, if appropriate, connectors or contact devices. Others combine several of the above elements according to a pre-established pattern.

Printed circuits may be provided with holes or fitted with non-printed connecting elements either for mounting mechanical elements or for the connection of electrical components not obtained during the printing process.

In view thereof, subject articles are classified under AHTN 2022 subheading 8534.00.10 with a Most Favoured Nation (MFN) rate of duty of zero; and ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E” and “AK”, 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

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 3901.40.00 MFN - 3% ad valorem		22-407	
		3	DATE ISSUED
		14 November 2022	

4	DESCRIPTION OF GOOD
“SABIC® LLDPE M200024”	
<p>Based on the technical specifications, safety data sheet, test report, and photograph of the packaging submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 94% ethylene and more than 6% 1-butene. It is in the form of white pellets, with a melt flow rate of 20 g/10 minutes at 190°C and a density of 0.924 g/cm³. Packed in 25-kg plastic bags, subject article is used in the manufacture of housewares, trash cans, automotive parts, lids, and large industrial containers.</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 style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> 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 3901.40.00 MFN - 3% ad valorem		22-408	
		3	DATE ISSUED
		14 November 2022	

4	DESCRIPTION OF GOOD
“SABIC® LLDPE M500026”	
<p>Based on the technical specifications, safety data sheet, test report, and photograph of the packaging submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 92% ethylene and more than 8% 1-butene. It is in the form of white pellets, with a melt flow rate of 50 g/10 minutes at 190°C and a density of 0.924 g/cm³. Packed in 25-kg plastic bags, subject article is used in the manufacture of lids for closures and containers, houseware products, and automotive parts.</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;">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>	






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 1704.90.99 MFN - 15% ad valorem ATIGA - Zero		22-450
		3	DATE ISSUED
			14 November 2022

4	DESCRIPTION OF GOOD
	“HALLS (LEMON LIME SALT)”
	<p>Based on the product composition, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a hard, oblong-shaped, salty lemon-lime flavoured candy with filling, marked with the letter “H” on top. It is made of sugar, glucose syrup, xylitol, salt, acidity regulators, natural and artificial lime and lemon flavours, artificial cooling flavour, and artificial colours. Subject article is packed in plastic bags containing 36 pieces of individually-wrapped candies.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, 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>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></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>