



# BUREAU OF CUSTOMS

Professionalism Integrity Accountability



## MEMORANDUM

*lms*  
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**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 *l*

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

**DATE :** 02 October 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 01 October 2020, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-145	"DXN MYCOVE G"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
20-146	"GS YUASA LEAD-ACID BATTERY, MODEL: PXL12090"	8507.20.94	MFN – 15% Ad Valorem AJCEPA – Zero* PJEPA – Zero*
20-173	"CYNPOL® LL0119"	3901.40.00	MFN – 3% Ad Valorem
20-175	"CYNPOL® LL6119"	3901.40.00	MFN – 3% Ad Valorem
20-171	"CYNPOL® LL6118"	3901.40.00	MFN – 3% Ad Valorem

*\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).*

For your information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**

South Harbor, Gate 3, Port Area, Manila 1099

Tel. Nos 527-4537, 527-1935

Website: [www.customs.gov.ph](http://www.customs.gov.ph) Email: [Boc.cares@customs.gov.ph](mailto:Boc.cares@customs.gov.ph)

*A Modernized and Credible Customs Administration That is Among the World's Best*

AOCG Memo No. 178-2020 p. 2

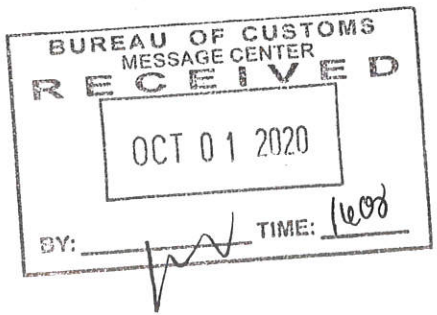
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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 20-085

01 October 2020



**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila

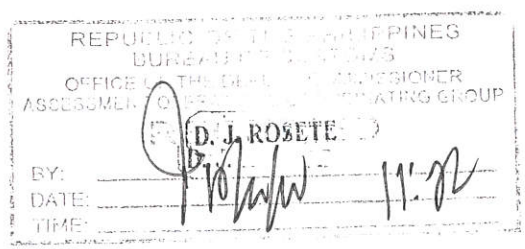
**Dear Commissioner Guerrero:**

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 Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of five (5) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-145, 20-146, 20-171, 20-173 and 20-175, issued by this Commission on 01 October 2020. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

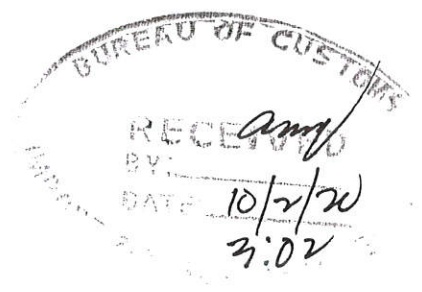
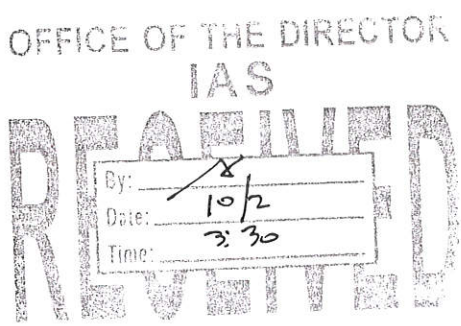
Very truly yours,

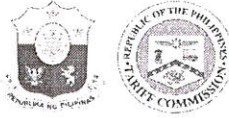
*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: *The Secretary*  
Department of Finance  
Manila





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.72 MFN – 7% ad valorem ATIGA – Zero		20-145
		<b>3</b>	<b>DATE ISSUED</b>
			01 October 2020

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“DXN MYCOVE G™”</b></p> <p>Based on the certificate of product registration from the Food and Drug Administration (FDA), product ingredient declaration, product description, manufacturing process flowchart, brochure, and photograph of actual product submitted, subject article is a mixture of vegetables (primarily of different species of mushroom), psyllium husk, mulberry leaf, noni leaf, fruits, green tea, herbs, and spices, among others. It is in the form of a light-green powder with taste and odour of spices. Packed in 400-g bottles, subject article is a food supplement to be mixed with warm or cold water or any favourite drink prior to consumption to enhance a person's general health.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, inter alia, products consisting of a mixture of plants or parts of plants (including seeds or fruits) of different species or consisting of plants or parts of plants (including seeds or fruits) of a single or of different species mixed with other substances such as one or more plant extracts, which are not consumed as such, but which are of a kind used for making herbal infusions or herbal “teas”, (e.g., those having laxative, purgative, diuretic or carminative properties), including products which are claimed to offer relief from ailments or contribute to general health and well-being.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% 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 (5) 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></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>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.</i></p>





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8507.20.94 MFN - 15% ad valorem AJCEPA - Zero PJEPA - Zero		20-146
		<b>3</b>	<b>DATE ISSUED</b>
			01 October 2020

**4 DESCRIPTION OF GOOD**

**“GS YUASA LEAD-ACID BATTERY, MODEL: PXL12090”**

Based on the brochure and technical specifications submitted, subject article is a valve regulated lead-acid (VRLA) rechargeable battery (accumulator) designed for devices that require high rate discharge and long cycle life. It consists of a rectangular thermoplastic housing (containing lead plates, separators, and diluted sulfuric acid, among others), a lid, and two (2) terminals. Subject article has the following specifications:

Nominal Voltage	Rated (Discharge) Capacity (at 20-hour rate)	Dimensions, excluding terminals (LxWxH)	Weight
12 V	7.2 Ah	151 mm x 65 mm x 94 mm	2.85 kg

**5 REASONS FOR CLASSIFICATION**

Heading 85.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electric accumulators, including separators therefor, whether or not rectangular (including square). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that electric accumulators (storage batteries or secondary batteries) are characterised by the fact that the electrochemical action is reversible so that the accumulator may be recharged. They are used to store electricity and supply it when required. Accumulators consist essentially of a container holding the electrolyte in which are immersed two electrodes fitted with terminals for connection to an external circuit. The main types of accumulators are, among others, lead-acid accumulators, in which the electrolyte is sulphuric acid and the electrodes lead plates or lead grids supporting active material.

In view thereof, subject article is classified under AHTN 2017 subheading 8507.20.94, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “AJ” or “JP”, respectively.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

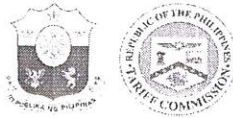
FOR THE COMMISSION

*MariLou P. Mendoza*

**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.





REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

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<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3901.40.00</b> <b>MFN - 3% ad valorem</b>		<b>20-173</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>01 October 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“CYNPOL® LL0119”</b>
	Based on the product composition reported by a third-party laboratory, product specifications, and safety data sheet 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 a translucent/white solid, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.919 g/cm <sup>3</sup> . Packed in 25-kg bags, subject article is used in the manufacture of blown films for co-extruded and lamination films used in the manufacture of packaging and agricultural films.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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.</p> <p>This ruling shall be valid for five (5) 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></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>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.</i></p>





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

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<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3901.40.00 MFN - 3% ad valorem		20-175
		<b>3</b>	<b>DATE ISSUED</b>
			01 October 2020

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"CYNPOL® LL6119"</b>
	<p>Based on the product composition reported by a third-party laboratory, product specifications, and safety data sheet submitted, subject article is an ethylene-alpha-olefin copolymer resin, containing by weight less than 93% ethylene and more than 7% co-monomers (1-hexene and 1-butene). It is in the form of a translucent/white solid, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.919 g/cm<sup>3</sup>. Packed in 25-kg bags, subject article is used in the manufacture of stretch wraps and co-extrusion films, industrial films and bags, heavy duty bags, and trash liners.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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.</p> <p>This ruling shall be valid for five (5) 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></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>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.</i></p>





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3901.40.00 MFN - 3% ad valorem		20-171
		<b>3</b>	<b>DATE ISSUED</b>
			01 October 2020

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"CYNPOL® LL6118"</b>
	Based on the product composition reported by a third-party laboratory, product specifications, and safety data sheet submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 91% ethylene and more than 9% 1-hexene. It is in the form of a translucent/white solid, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.918 g/cm <sup>3</sup> . Packed in 25-kg bags, subject article is used in the manufacture of stretch wraps and co-extrusion films, industrial films and bags, heavy duty bags, and trash bags.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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.</p> <p>This ruling shall be valid for five (5) 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>Mari Lou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>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.</i></p>





# BUREAU OF CUSTOMS

*Professionalism Integrity Accountability*



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**MASTER COPY**

## MEMORANDUM

**TO :** GLADYS C. CABUGAWAN  
Chief, Central Records Management Division

**FROM :** ATTY. YASSER ISMAIL A. ABBAS, CESE  
Director III, Imports and Assessment Service

**SUBJECT :** MEMORANDUM DATED 02 OCTOBER 2020 RE: TARIFF  
COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR)

**DATE :** 08 October 2020

Respectfully forwarded the herein 02 October 2020 memorandum **RE: TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR)** signed by the Deputy Commissioner, for dissemination.

