



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



AOCG Memo No. 2/2-2020

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 *[Signature]*

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

DATE : 03 November 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 29 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
20-210	"EXXONMOBIL™ LLDPE LL 1001XBU"	3901.40.00	MFN – 3% Ad Valorem
20-209	"EXXONMOBIL™ LLDPE LL 1002XBU"	3901.40.00	MFN – 3% Ad Valorem
20-208	"EXXONMOBIL EXCEED™ 1015MA"	3901.40.00	MFN – 3% Ad Valorem
20-207	"EXXONMOBIL EXCEED™ 1018MK"	3901.40.00	MFN – 3% Ad Valorem
20-196	"NUTRISAF 632"	2106.90.41	MFN – 3% Ad Valorem ACFTA – Zero*

South Harbor, Gate 3, Port Area, Manila 1099

Tel. Nos 527-4537, 527-1935

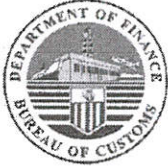
Website: www.customs.gov.ph Email: Boc.cares@customs.gov.ph

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

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AOCG Memo No. 212-2026

p. 2



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20-180	"BETA-FIBRE™"	2303.20.00	MFN – 3% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

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 Email: Boc.cares@customs.gov.ph

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AOCG Memo No. 212-2020 p.3



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT OPERATIONS COORDINATING GROUP

RECEIVED

BY: Jerry M. [Signature]
DATE: 10/30/2020
TIME: 9:24

TCOC Ref. No. 20-094

BUREAU OF CUSTOMS
MESSAGE CENTER

RECEIVED

OCT 30 2020

BY: [Signature] TIME: 9:54

29 October 2020

COMMISSIONER REY LEONARDO GUERRERO

Bureau of Customs
Port Area, Manila



BOC-09-16493

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 six (6) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-180, 20-196, 20-207, 20-208, 20-209, and 20-210, issued by this Commission on 29 October 2020. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

OFFICE OF THE DIRECTOR
IAS

Thank you.

Very truly yours,

[Signature]

MARILOU P. MENDOZA
Chairperson

RECEIVED

By: [Signature]
Date: 10/3
Time: 10:26

Encl: As stated

cc: The Secretary
Department of Finance
Manila

[Signature]
11-9-20
K: 47





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		20-210
		3	DATE ISSUED
			29 October 2020

4	DESCRIPTION OF GOOD
	“EXXONMOBIL™ LLDPE LL 1001XBU”
	<p>Based on the product datasheet, safety datasheet, certificate of analysis, and declaration of composition submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-butene, with thermal stabilizer, slip and anti-block additives. It is in the form of white to off-white pellets, with a melt flow index of 1.0 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 agricultural films, lamination films, blown films, and packaging films.</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 Chapter 39 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>FOR THE COMMISSION</p> <p>MARILOU P. MENDOZA 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)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		20-209
		3	DATE ISSUED
			29 October 2020

4	DESCRIPTION OF GOOD
	"EXXONMOBIL™ LLDPE LL 1002XBU"
	<p>Based on the product datasheet, safety datasheet, certificate of analysis, and declaration of composition submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-butene, with thermal stabilizer, slip and anti-block additives. It is in the form of white to off-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 agricultural films, lamination films, blown films, and packaging films.</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 Chapter 39 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>FOR THE COMMISSION</p> <p>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>



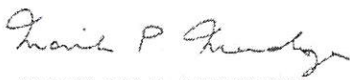
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		20-208
		3	DATE ISSUED
			29 October 2020

4	DESCRIPTION OF GOOD
	"EXXONMOBIL EXCEED™ 1015MA"
	<p>Based on the product datasheet, safety datasheet, product catalogue, certificate of analysis, and declaration of composition submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-hexene, with processing aid and thermal stabilizer additives. It is in the form of white to off-white pellets, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.915 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of lamination films, blown films, multilayer packaging films, and similar packagings.</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 Chapter 39 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>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson
	<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>





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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		20-207
		3	DATE ISSUED
			29 October 2020

4	DESCRIPTION OF GOOD
	“EXXONMOBIL EXCEED™ 1018MK”
	<p>Based on the product datasheet, safety datasheet, product catalogue, certificate of analysis, and declaration of composition submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-hexene, with processing aid, thermal stabilizer, slip and anti-block additives. It is in the form of white to off-white pellets, with a melt flow index of 1.0 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 agricultural films, blown films, lamination films, and other packaging films.</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 Chapter 39 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA 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)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.41 MFN - 3% ad valorem ACFTA - Zero		20-196
		3	DATE ISSUED
			29 October 2020

4 DESCRIPTION OF GOOD**“NUTRISAF 632”**

Based on the product brochure, manufacturing process diagram, product specifications, and certificate of formula submitted, subject article is a 100% autolysed yeast extract in the form of a fine light-beige powder with a typical yeast odour. It is obtained by autolysis of *Saccharomyces cerevisiae* yeast cream followed by separation of the yeast extract from the cell wall. The yeast extract then undergoes heat treatment, preconcentration, drying, and packing. Packed in 20-kg multi-walled paper bags with polyethylene liner, subject article is incorporated into premixes, minerals concentrate, and any complete or complementary feed (whether pelleted or non-pelleted) of swine, pets, and aquatic species, as a source of highly digestible protein and peptides.

5 REASONS FOR CLASSIFICATION

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 provided that they are not covered by any other heading of the Nomenclature, the heading includes, *inter alia*, autolysed yeast and other yeast extracts, products obtained by the hydrolysis of yeast. These products cannot provoke fermentation and they have a high protein value. They are used mainly in the food industry (e.g., for the preparation of certain seasonings).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.41, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem 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 (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

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

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2303.20.00 MFN – 3% ad valorem		20-180
		3	DATE ISSUED
			29 October 2020

4 DESCRIPTION OF GOOD**“BETA-FIBRE™”**

Based on the product specifications, composition, production process flow, and packaging submitted, subject article is a highly digestible fibre source derived from sugar beet (*Beta vulgaris var. altissima*). Having a slightly sweet odour, it is a by-product of beet sugar production wherein the wet pulp, which remains after the extraction of juice, is pressed, dried, and pelletized to produce grey or brown pellets. Packed in 25-kg bags, subject article can be used as a single component for direct feeding to cattle or as an ingredient in compound feeds for poultry, swine, or ruminants.

**5 REASONS FOR CLASSIFICATION**

Heading 23.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, *inter alia*, beet-pulp. It is the residue which remains after the sugar has been extracted from the root of the sugar beet. This pulp is classified in this heading whether wet or dried but, if with added molasses or otherwise prepared as animal food, it falls in heading 23.09. The heading also covers the above products in the form of pellets.

In view thereof, subject article is classified under AHTN 2017 subheading 2303.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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.

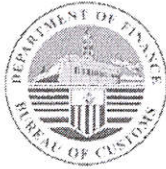
FOR THE COMMISSION

MARILOU P. MENDOZA

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.

AOCG Memo No. 212-2020
p. 10



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



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 3 NOVEMBER 2020 RE: TARIFF
COMMISSION CIRCULAR/ADVANCE RULING (TCC/AR)

DATE : 9 November 2020

Respectfully forwarded the herein 3 November 2020 memorandum RE: TARIFF COMMISSION CIRCULAR/ADVANCE RULING (TCC/AR) signed by the Deputy Commissioner, AOCG, for dissemination.