



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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 *[Signature]*

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

DATE : 11 December 2020

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. 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 Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) which were issued by the Commission 27 November 2020 (for various imported articles) and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-245	"KF-96-3,000CS"	3910.00.90	MFN – 1% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
20-254	"MARLEX® D139FK POLYETHYLENE"	3901.40.00	MFN – 3% Ad Valorem
20-255	"MARLEX® D139 POLYETHYLENE"	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**

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AOCG Memo No. 287-2020



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

BUREAU OF CUSTOMS
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TCOC Ref. No. 20-103

27 November 2020

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT OPERATIONS COORDINATING GROUP
RECEIVED
BY: [Signature] DATE: 07 DEC 2020
TIME: 10:23

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-17108

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 three (3) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-245, 20-254 and 20-255, issued by this Commission on 27 November 2020. These Advance Rulings have also been posted on the Commission's website 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

OFFICE OF THE DIRECTOR
IAS
RECEIVED
By: [Signature] DATE: 12/4
Time: 8:49

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 • Fax Number (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



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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 2017 CODE AND 2020 RATE/S OF IMPORT DUTY AHTN 3910.00.90 MFN – 1% ad valorem PJEPA – Zero AJCEPA – Zero	2	TCC (AR) NO. 20-245
		3	DATE ISSUED 27 November 2020

4 DESCRIPTION OF GOOD

“KF-96-3,000CS”

Based on the product information and material safety data sheet submitted, subject article is a silicone oil composed of 100% dimethylpolysiloxane (CAS No. 63148-62-9), in the form of a clear liquid. Packed in 1-kg cans, subject article is used as a lubricant for small metal parts of headrests in automotive seats. It is also intended to be used as a resin modifier, defoaming agent, polishing agent, and powder processing agent, among others.

5 REASONS FOR CLASSIFICATION

Note 6(a) to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that in heading 39.01 to 39.14, the expression “primary forms” applies only to liquids and pastes, including dispersions (emulsions and suspensions) and solutions.

Heading 39.10 of the AHTN 2017 covers silicones in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the silicones of this heading are non-chemically defined products containing in the molecule more than one silicon-oxygen-silicon linkage, and containing organic groups connected to the silicon atoms by direct silicon-carbon bonds. They have a high stability and may be either liquid, semi-liquid or solid. The products include silicone oils, greases, resins and elastomers. Silicone oils and greases are used as lubricants remaining stable at high or low temperatures, as water-repellent impregnating products, as dielectric products, as foam inhibitors, as mould release agents, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 3910.00.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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.

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

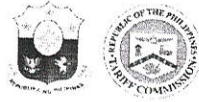
MARILOU P. MENDOZA
Chairperson

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.



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AOCG Memo No. 287-2020



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		20-254
		3	DATE ISSUED
			27 November 2020

4 DESCRIPTION OF GOOD

"MARLEX® D139FK POLYETHYLENE"

Based on the product composition reported by a third-party laboratory, technical data sheet, and safety data sheet submitted, subject article is an ethylene-hexene copolymer resin containing, by weight, less than 92% ethylene and more than 8% 1-hexene, with processing aid, slip and anti-block additives. It is a metallocene linear low-density polyethylene (mLLDPE) in the form of opaque 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 blown films such as seal layer in coextrusions and heavy-duty 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 copolycondensates, 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.

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

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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 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00		20-255
	MFN - 3% ad valorem	3	DATE ISSUED
			27 November 2020

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