

2014-11-016



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
Manila

MEMORANDUM

TO : All District/Port Collectors
And Others Concerned


SUBJECT : Tariff Commission Rulings covering **TCC Nos. 14-225, 14-226, 14-227, 14-228, 14-239, 14-240, 14-241, 14-243, and 14-244.**

DATE : November 10, 2014

Attached is a copy of letter dated 22 August 2014 of Mr. Edgardo B. Abon, Chairman, Tariff Commission furnishing this Bureau copies of their rulings on the following **TCC Nos. 14-225, 14-226, 14-227, 14-228, 14-239, 14-240, 14-241, 14-243, and 14-244** together with their respective brochures/technical literature issued by their office from **18 August 2014 to 20 August 2014.**

For your information and guidance.

Please confirm the dissemination of this memorandum throughout your office within fifteen (15) days from receipt hereof.


ARNULFO B. GAMBAYAN
Acting Director
Imports and Assessment Service

Encls: a/s

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
	AHTN 3907.60.20 MFN - 5% ad valorem ACFTA - Zero

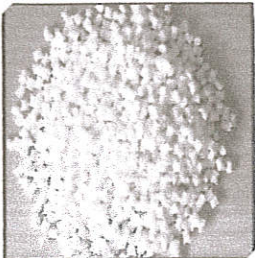
2	TCC NO.
	14-225

3 **DATE** 11 August 2014

4 **DESCRIPTION**

"CR-8828F POLYETHYLENE TEREPHTHALATE GRANULES"

Based on the certificate of analysis, technical and material safety data sheet and sample submitted, subject article is a bottle grade polyethylene terephthalate (PET) granules, a copolymer of purified terephthalic acid (PTA), ethylene glycol (EG) and purified isophthalic acid (PIA). It is in the form of cream colored, odorless granules and has a melt point of 249 °C, intrinsic viscosity of 0.871 dl/g and specific gravity of 1.4 g/cm³. Packed in 1100kg jumbo polyethylene bag, it is used as raw material for carbonated and softdrink bottles.



5 **HEADING** 39.07
SUBHEADING AHTN 3907.60.20
CONSIDERED


6 **REASONS FOR CLASSIFICATION**

Heading 39.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers among others, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes state that polyesters include poly(ethylene terephthalate)(PET). This polymer is generally formed by the esterification of terephthalic acid with ethylene glycol or obtained from the reaction of dimethyl terephthalate with ethylene glycol. Apart from its very important use in textiles, it finds application, for example, in packaging films, recording tapes, soft-drink bottles.

Note 6(b) to Chapter 39 of the Code 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.

AHTN Supplementary Explanatory Notes to Headings 39.03, 39.04, 39.07 and 39.12 defines granules as products of which less than 10% by weight pass through a sieve with a mesh aperture of 1mm and of which 90% or more by weight pass through a sieve with a mesh aperture of 5mm.

In view thereof, subject article, being a polyester in granules form, is classified under 2012 AHTN subheading **3907.60.20** of the Code with Most Favoured Nation (MFN) rate of duty of **5%** ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form E.

FOR THE COMMISSION

EDGARDO B. ABON
 Chairman

Date Issued: 18 August 2014

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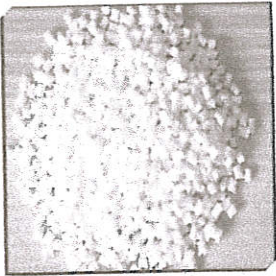



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
AHTN 3907.60.20	MFN - 5% ad valorem ACFTA - Zero

2	TCC NO.
	14-226

3	DATE 11 August 2014									
4	<p style="text-align: center;">DESCRIPTION</p> <p style="text-align: center;">"CR-8828 POLYETHYLENE TEREPHTHALATE GRANULES"</p> <p>Based on the certificate of analysis, technical and material safety data sheet and sample submitted, subject article is a bottle grade polyethylene terephthalate (PET) granules, a copolymer of purified terephthalic acid (PTA), ethylene glycol (EG) and purified isophthalic acid (PIA). It is in the form of cream colored, odorless granules and has a melt point of 249 °C, intrinsic viscosity of 0.870 dl/g and specific gravity of 1.4 g/cm³. Packed in 1100kg jumbo polyethylene bag, it is used as raw material for carbonated drink bottles and 3-gallon, 5-gallon bottles.</p> <div style="text-align: right;">  </div>									
5	<table style="width: 100%; border: none;"> <tr> <td style="width: 20%;">HEADING</td> <td style="width: 20%;"></td> <td style="width: 20%; text-align: center;">39.07</td> </tr> <tr> <td>SUBHEADING</td> <td style="text-align: center;">AHTN</td> <td style="text-align: center;">3907.60.20</td> </tr> <tr> <td>CONSIDERED</td> <td></td> <td></td> </tr> </table>	HEADING		39.07	SUBHEADING	AHTN	3907.60.20	CONSIDERED		
HEADING		39.07								
SUBHEADING	AHTN	3907.60.20								
CONSIDERED										
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 39.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers among others, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes state that polyesters include poly(ethylene terephthalate)(PET). This polymer is generally formed by the esterification of terephthalic acid with ethylene glycol or obtained from the reaction of dimethyl terephthalate with ethylene glycol. Apart from its very important use in textiles, it finds application, for example, in packaging films, recording tapes, soft-drink bottles.</p> <p>Note 6(b) to Chapter 39 of the Code 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>AHTN Supplementary Explanatory Notes to Headings 39.03, 39.04, 39.07 and 39.12 defines granules as products of which less than 10% by weight pass through a sieve with a mesh aperture of 1mm and of which 90% or more by weight pass through a sieve with a mesh aperture of 5mm.</p> <p>In view thereof, subject article, being a polyester in granules form, is classified under 2012 AHTN subheading 3907.60.20 of the Code with Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form E.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p>EDGARDO B. ABON</p> <p>Chairman</p> </div> <p style="margin-top: 20px;">Date Issued: 18 August 2014</p>									

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.
	AHTN 3907.60.20 MFN - 5% ad valorem ACFTA - Zero		14-227

3 **DATE** 11 August 2014

4 **DESCRIPTION**

"CR-8839 POLYETHYLENE TEREPHTHALATE GRANULES"

Based on the certificate of analysis, technical and material safety data sheet and sample submitted, subject article is a bottle grade polyethylene terephthalate (PET) granules, a copolymer of purified terephthalic acid (PTA), ethylene glycol (EG) and purified isophthalic acid (PIA). It is in the form of cream colored, odorless granules and has a melt point of 249 °C, intrinsic viscosity of 0.800 dl/g and specific gravity of 1.4 g/cm³. Packed in 1100kg jumbo polyethylene bag, it is used as raw material for hot-filling bottles, for tea, fruit-juice and other medium type drinks.



5 **HEADING** 39.07
SUBHEADING AHTN 3907.60.20
CONSIDERED

6 **REASONS FOR CLASSIFICATION**

Heading 39.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers among others, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes state that polyesters include poly(ethylene terephthalate)(PET). This polymer is generally formed by the esterification of terephthalic acid with ethylene glycol or obtained from the reaction of dimethyl terephthalate with ethylene glycol. Apart from its very important use in textiles, it finds application, for example, in packaging films, recording tapes, soft-drink bottles.

Note 6(b) to Chapter 39 of the Code 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.

AHTN Supplementary Explanatory Notes to Headings 39.03, 39.04, 39.07 and 39.12 defines granules as products of which less than 10% by weight pass through a sieve with a mesh aperture of 1mm and of which 90% or more by weight pass through a sieve with a mesh aperture of 5mm.

In view thereof, subject article, being a polyester in granules form, is classified under 2012 AHTN subheading 3907.60.20 of the Code with Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form E.

FOR THE COMMISSION

Edgardo B. Abon
EDGARDO B. ABON

Chairman

Date Issued: 18 August 2014

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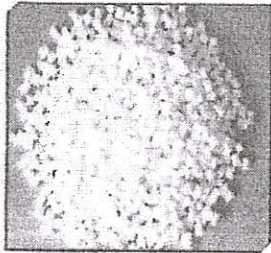
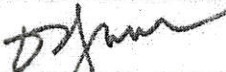


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
	AHTN 3907.60.20 MFN - 5% ad valorem ACFTA - Zero

2	TCC NO.
	14-228

3	DATE 11 August 2014									
4	<p>DESCRIPTION</p> <p style="text-align: center;">"CR-8816 POLYETHYLENE TEREPHTHALATE GRANULES"</p> <p>Based on the certificate of analysis, technical and material safety data sheet and sample submitted, subject article is a bottle grade polyethylene terephthalate (PET) granules, a copolymer of purified terephthalic acid (PTA), ethylene glycol (EG) and purified isophthalic acid (PIA). It is in the form of cream colored, odorless granules and has a melt point of 249 °C, intrinsic viscosity of 0.806 dl/g and specific gravity of 1.4 g/cm³. Packed in 1100kg jumbo polyethylene bag, it is used as raw material for bottles for drinking water such as pure water, natural mineral water and distilled water.</p> <div style="text-align: right;">  </div>									
5	<table border="0"> <tr> <td style="padding-right: 20px;">HEADING</td> <td style="padding-right: 20px;">AHTN</td> <td>39.07</td> </tr> <tr> <td>SUBHEADING</td> <td>AHTN</td> <td>3907.60.20</td> </tr> <tr> <td colspan="3">CONSIDERED</td> </tr> </table>	HEADING	AHTN	39.07	SUBHEADING	AHTN	3907.60.20	CONSIDERED		
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<p>Date Issued: 18 August 2014</p>										

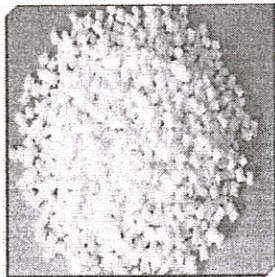
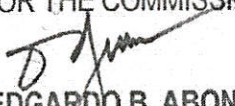
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.
	AHTN 3907.60.20 MFN - 5% ad valorem ACFTA - Zero		14-239

3	DATE 13 August 2014
4	<p style="text-align: center;">DESCRIPTION</p> <p style="text-align: center;">"POLYETHYLENE TEREPHTHALATE (PET) RESIN JADE CZ-333"</p> <p>Based on the product specification, material safety data sheet and sample submitted, subject article is a bottle grade virgin polyester resin, copolyester of terephthalic acid, ethylene glycol (EG) and isophthalic acid. It is in the form of cream colored, odorless granules with size of 3mm. It has a melting point of 250±2 °C, intrinsic viscosity of 0.80±0.02 dl/g and specific gravity of 1.33-1.45. Packed in 1100kg jumbo polyethylene bag, it is used as raw material for hot-filling bottles, such as tea drinks, fruit-juice drinks and other medium type drinks that require hot during sterilization.</p> <div style="text-align: right;">  </div>
5	<p>HEADING 39.07</p> <p>SUBHEADING AHTN 3907.60.20</p> <p>CONSIDERED</p>
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 39.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers among others, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes state that polyesters include poly(ethylene terephthalate)(PET). This polymer is generally formed by the esterification of terephthalic acid with ethylene glycol or obtained from the reaction of dimethyl terephthalate with ethylene glycol. Apart from its very important use in textiles, it finds application, for example, in packaging films, recording tapes, soft-drink bottles.</p> <p>Note 6(b) to Chapter 39 of the Code 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>AHTN Supplementary Explanatory Notes to Headings 39.03, 39.04, 39.07 and 39.12 defines granules as products of which less than 10% by weight pass through a sieve with a mesh aperture of 1mm and of which 90% or more by weight pass through a sieve with a mesh aperture of 5mm.</p> <p>In view thereof, subject article, being a polyester in granules form, is classified under 2012 AHTN subheading 3907.60.20 of the Code with Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form E.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  EDGARDO B. ABON Chairman </div>
	Date Issued: 18 August 2014

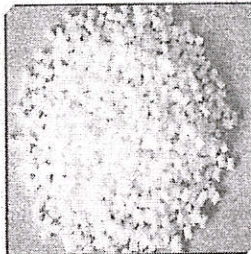

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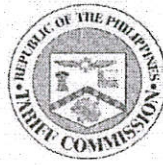
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.
	AHTN 3907.60.20 MFN - 5% ad valorem ACFTA - Zero		14-240

3	DATE 13 August 2014									
4	<p>DESCRIPTION</p> <p style="text-align: center;">"POLYETHYLENE TEREPHTHALATE (PET) RESIN JADE CZ-328A"</p> <p>Based on the product specification, material safety data sheet and sample submitted, subject article is a bottle grade virgin polyester resin, copolyester of terephthalic acid, ethylene glycol and isophthalic acid. It is in the form of cream colored, odorless granules with size of 3mm. It has a melting point of 243±2 °C, intrinsic viscosity of 0.85±0.02 dl/g and specific gravity of 1.33-1.45. Packed in 1100kg jumbo polyethylene bag, it is used as raw material for bottles of carbonated drinks.</p> <div style="text-align: right;">  </div>									
5	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">HEADING</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">39.07</td> </tr> <tr> <td>SUBHEADING</td> <td style="text-align: center;">AHTN</td> <td style="text-align: center;">3907.60.20</td> </tr> <tr> <td colspan="3">CONSIDERED</td> </tr> </table>	HEADING		39.07	SUBHEADING	AHTN	3907.60.20	CONSIDERED		
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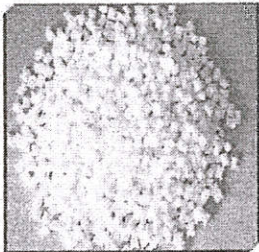
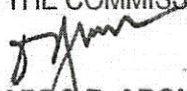


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
	AHTN 3907.60.20 MFN - 5% ad valorem ACFTA - Zero

2	TCC NO.
	14-241

3	DATE 13 August 2014						
4	<p>DESCRIPTION "RAMAPET NL"</p> <p>"RAMAPET® N1", PET, FOOD GRADE, 3 mm granules x 1,100 kg bag</p> <p>Based on the catalog, certificate of analysis and sample submitted, subject article is a general purpose food grade polyethylene terephthalate (PET) copolymer resin, in the form of cream colored, odorless granules with size of 3mm. It has a melting point of 247±2 °C, intrinsic viscosity of 0.80±0.02 at 25 °C and specific gravity of 1.3-1.5. Packed in 1100kg bag, it is used as raw material for bottles of water and carbonated softdrinks (CSD).</p> 						
5	<table> <tr> <td>HEADING</td> <td>39.07</td> </tr> <tr> <td>SUBHEADING</td> <td>AHTN 3907.60.20</td> </tr> <tr> <td>CONSIDERED</td> <td></td> </tr> </table>	HEADING	39.07	SUBHEADING	AHTN 3907.60.20	CONSIDERED	
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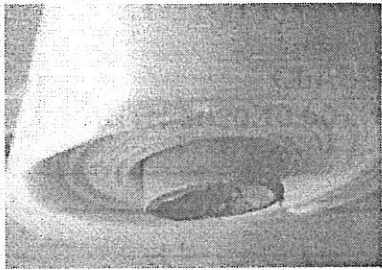
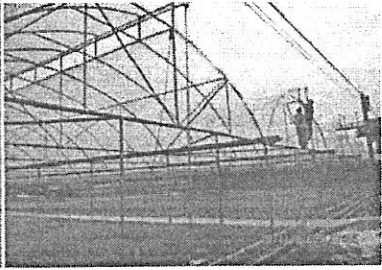
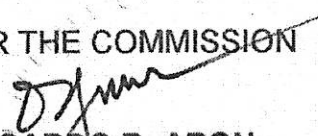


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
	AHTN 3920.10.00 MFN - 15% ad valorem ACFTA - 15% ad valorem

2	TCC NO.
	14-243

3	DATE 13 August 2014									
4	<p>DESCRIPTION</p> <p style="text-align: center;">“AGRICULTURAL PLASTIC FILM UV2902AD”</p> <p>Based on the product and material safety data sheet submitted, subject article is a three-layered transparent film, made of low density polyethylene and linear low density polyethylene containing UV stabilizer, anti-condensation additives, PPA and anti-block agent. It comes in rolls of width ranging from 9 to 12 meters; lengths of 29 to 75 meters and thickness of 200 microns ±5%. It is used for agricultural greenhouse roofing.</p> <div style="display: flex; justify-content: center; gap: 20px;">   </div>									
5	<table style="width: 100%; border: none;"> <tr> <td style="width: 20%;">HEADING</td> <td style="width: 20%;"></td> <td style="width: 60%; text-align: right;">39.20</td> </tr> <tr> <td>SUBHEADING</td> <td style="text-align: center;">AHTN</td> <td style="text-align: right;">3920.10.00</td> </tr> <tr> <td colspan="3">CONSIDERED</td> </tr> </table>	HEADING		39.20	SUBHEADING	AHTN	3920.10.00	CONSIDERED		
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CONSIDERED										
6	<p>REASONS FOR CLASSIFICATION</p> <p>Note 10 to Chapter 39 states that in headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).</p> <p>Heading 39.20 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3920.10.00 of the Code, with Most Favoured Nation (MFN) rate of duty of 15% ad valorem. The said heading is in the Sensitive List of the Philippines. Hence, the applicable ASEAN-China Free Trade Area (ACFTA) rate of duty is 15% ad valorem.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p>EDGARDO B. ABON Chairman</p> </div>									
	Date Issued: 18 August 2014									

2014-11-016 p.10


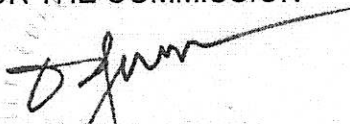


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
	AHTN 2803.00.40 MFN - 1% ad valorem

2	TCC NO.
	14-244

3	DATE 14 August 2014
4	DESCRIPTION "COLOUR BLACK FW 200" Based on the mechanism of formation, product safety information and safety data sheet submitted, subject article is a 100% amorphous carbon black, an inorganic black pigment that is insoluble in non-oxidizing media. It is in the form of odourless powder produced by cracking of naphthalene at about 2000 °C in an oxygen-reduced atmosphere. Packed in paper bag with plastic wrap inside having net weight of 10kg, it is used for paints and lacquers, coatings and special applications. 
5	HEADING 28.03 SUBHEADING AHTN 2803.00.40 CONSIDERED
6	REASONS FOR CLASSIFICATION Heading 28.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers carbon (carbon blacks and other forms of carbon not elsewhere specified or included). The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers the following categories of carbon. Carbon black results from the incomplete combustion or cracking (by heating, by electric arc or by electric sparks) of organic substances rich in carbon, such as naphthalene, resins, oils (lamp black). Carbon black is used as a pigment for the manufacture of paint, printing ink, shoe-polish, etc., in making carbon paper, and as a reinforcing agent in the rubber industry. In view thereof, subject article is classified under 2012 AHTN subheading 2803.00.40 of the Code, with Most Favoured Nation (MFN) rate of duty of 1% ad valorem. <p style="text-align: right;">FOR THE COMMISSION  EDGARDO B. ABON Chairman</p> <p>Date Issued: 20 August 2014</p>