

2018-12-039



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

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 : December 19, 2018

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 11 – 12 December 2018, 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	2018 RATES OF DUTY
18-599	"UNICELL® BF200"	4706.30.00	MFN – 1% Ad Valorem
18-610	"SULZER AHLSTAR SINGLE STAGE CENTRIFUGAL PUMP, MODEL: A31-100"	8413.70.91	MFN – 1% Ad Valorem
18-673	"SUNNY QUEEN® POACHED EGG (LARGE)"	0408.99.00	MFN – 3% Ad Valorem AANZFTA – Zero*
18-676	"SUNNY QUEEN® ASIAN VEGETABLE FRITTER"	2004.90.90	MFN – 10% Ad Valorem AANZFTA – Zero*
18-677	"SUNNY QUEEN® CORN AND CHEESE FRITTER"	2004.90.90	MFN – 10% Ad Valorem AANZFTA – Zero*

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

18-684	"TAKINO FILTER SP-45wn"	5603.13.00	MFN – 15% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
18-708	"CYNPOL® LL6117"	3901.40.00	MFN – 3% Ad Valorem
18-709	"CYNPOL® LL6217"	3901.40.00	MFN – 3% Ad Valorem
18-710	"CYNPOL® LL6117SH"	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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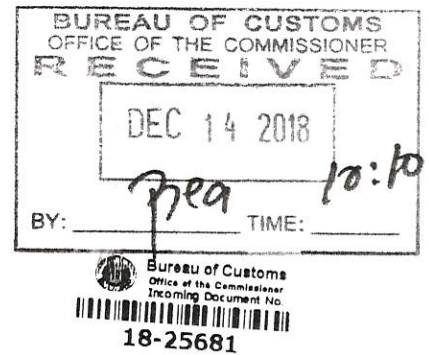


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 18-135

13 December 2018

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



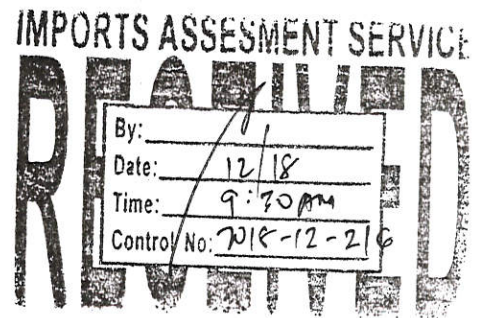
Dear **Commissioner Guerrero**:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of nine (09) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-599, 18-610, 18-673, 18-676, 18-677, 18-684, 18-708, 18-709, and 18-710, issued by this Commission from 11 to 12 December 2018.

Thank you.

Very truly yours,

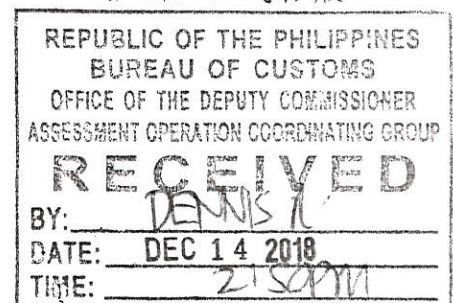
MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: *The Secretary*
Department of Finance
Manila

#2018-12-6892



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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4706.30.00 MFN – 1% ad valorem		18-599
		3	DATE ISSUED
			DEC 11 2018

4	DESCRIPTION OF GOOD
	“UNICELL® BF200”
	<p>Based on the specific product declarations, certificate of analysis, production flowchart, and other information submitted, subject article is a white loose powder containing, in the dry mass, a minimum of 98% dietary fiber. It is produced by shredding and grinding the fiber-rich parts of the bamboo plant and is packed in 20-kg bags. Subject article is used in dairy, bakery, pasta, and other food products as water and oil binding agent; texture, mouthfeel, and yield improver; and as fiber enrichment additive.</p>

5	REASONS FOR CLASSIFICATION
	<p>The Harmonized System (HS) General Explanatory Notes to Chapter 47 state that the pulp of this Chapter consists essentially of cellulose fibres obtained from various vegetable materials, or from waste textiles of vegetable origin. Other materials used for making pulp include, among others, straw, esparto, flax, ramie, jute, hemp, sisal, bagasse, bamboo and various other grasses and reeds. Apart from their use in the paper industry, some pulps (especially bleached pulps) serve as a source of cellulose in the manufacture of various products such as artificial textile materials, plastics, varnishes and explosives; they may also be used in cattle fodder. Pulp is generally presented in baled sheets (whether or not perforated), wet or dry, but may sometimes be in slabs, in rolls or in the form of powder or flakes.</p> <p>Heading 47.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 4706.30.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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>

FOR THE COMMISSION



Lie P. Mendoza
MARILOU P. MENDOZA
Chairperson



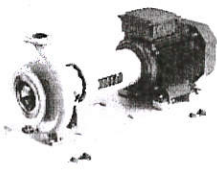
REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
	AHTN 8413.70.91 MFN – 1% ad valorem			18-610
			3	DATE ISSUED
				DEC 11 2018

4	DESCRIPTION OF GOOD										
	“SULZER AHLSTAR SINGLE STAGE CENTRIFUGAL PUMP, Model: A31-100”										
	Based on the brochure and technical specifications submitted, subject article is a single-stage, single-suction centrifugal pump, long-coupled with an electric motor. Designed for displacing paper stock, its specifications are as follows:										
	<table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Electric Motor Power</td> <td style="width: 60%;">18.50 kW</td> </tr> <tr> <td>Power Requirement</td> <td>460 V / 60 Hz</td> </tr> <tr> <td>Flow Rate</td> <td>180 m³/hr</td> </tr> <tr> <td>Rated Discharge Pressure</td> <td>10.0 bar</td> </tr> <tr> <td>Pump Inlet Diameter (suction size)</td> <td>125 mm</td> </tr> </table>	Electric Motor Power	18.50 kW	Power Requirement	460 V / 60 Hz	Flow Rate	180 m ³ /hr	Rated Discharge Pressure	10.0 bar	Pump Inlet Diameter (suction size)	125 mm
Electric Motor Power	18.50 kW										
Power Requirement	460 V / 60 Hz										
Flow Rate	180 m ³ /hr										
Rated Discharge Pressure	10.0 bar										
Pump Inlet Diameter (suction size)	125 mm										
											

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially. The casing is sometimes fitted with divergent vanes (diffuser vanes) to transform the kinetic energy of the fluid into high pressure.</p> <p>Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed, they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8413.70.91, with a Most Favoured Nation (MFN) rate of duty of 1% 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
	  Republic of the Philippines TARIFF COMMISSION 18-00689

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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 2018 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
	AHTN 0408.99.00 MFN - 3% ad valorem AANZFTA - Zero			18-673
			3	DATE ISSUED
				DEC 12 2018

4	DESCRIPTION OF GOOD
	<p>“SUNNY QUEEN® POACHED EGG (LARGE)”</p> <p>Based on the product specifications and production flowchart submitted, subject article is a frozen, fully-cooked whole egg. The egg is cooked, with shell removed, by steaming. Thawed before consumption, it is ideal for burgers, sandwiches, wraps, and hot dishes. Subject article is packed in carton boxes containing 48 x 44-gram packs.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 04.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading cover whole eggs, not in the shell, and egg yolks of all birds. The products of this heading may be fresh, dried, cooked by steaming or by boiling in water, moulded (e.g., cylindrical “long eggs”), frozen or otherwise preserved. All these fall in the heading whether or not containing added sugar or other sweetening matter and whether for use as food or for industrial purposes (e.g., in tanning).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0408.99.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.</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>Handwritten Signature</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <small>18-00695</small>

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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2004.90.90 MFN - 10% ad valorem AANZFTA - Zero		18-676
		3	DATE ISSUED
			DEC 11 2018

4	DESCRIPTION OF GOOD
	<p>“SUNNY QUEEN® ASIAN VEGETABLE FRITTER”</p> <p>Based on the product specifications and process flowchart submitted, subject article is a frozen, pre-cooked fritter made from vegetables, pasteurized egg, water, sunflower oil, rice flour, and thickener, among others. Packed in 48 x 50-g cartons, subject article is thawed and heated before consumption.</p>

5	REASONS FOR CLASSIFICATION
	<p>The Harmonized System (HS) General Explanatory Note (EN) 6 to Chapter 20 states that this Chapter includes vegetables, fruit, nuts and other edible parts of plants prepared or preserved by other processes not provided for in Chapter 7, 8 or 11 or elsewhere in the Nomenclature.</p> <p>Heading 20.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06. The pertinent HS EN state that examples of commonly traded products which fall in the heading are, among others, “Knödel”, “Klöße”, “Nockerln”, based on potato flour, frozen.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2004.90.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.</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>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00690</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 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2004.90.90 MFN - 10% ad valorem AANZFTA - Zero		18-677
		3	DATE ISSUED
			DEC 11 2018

4	DESCRIPTION OF GOOD
	“SUNNY QUEEN® CORN AND CHEESE FRITTER”
	Based on the product specifications and process flowchart submitted, subject article is a frozen, pre-cooked fritter made from corn, pasteurized egg, water, cheese, sunflower oil, rice flour, and thickener, among others. Packed in 48 x 50-g boxes, subject article is thawed and heated before consumption.

5	REASONS FOR CLASSIFICATION
	<p>The Harmonized System (HS) General Explanatory Note (EN) 6 to Chapter 20 states that this Chapter includes vegetables, fruit, nuts and other edible parts of plants prepared or preserved by other processes not provided for in Chapter 7, 8 or 11 or elsewhere in the Nomenclature.</p> <p>Heading 20.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06. The pertinent HS EN state that examples of commonly traded products which fall in the heading are, among others, “Knödel”, “Klöße”, “Nockerln”, based on potato flour, frozen.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2004.90.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.</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 style="text-align: center;"><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>18-00691</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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 5603.13.00 MFN - 15% ad valorem PJEPA - Zero AJCEPA - Zero		18-684
		3	DATE ISSUED
			DEC 12 2018

4	DESCRIPTION OF GOOD
	“TAKINO FILTER SP-45wn” <p>Based on the brochure, technical specifications, structural drawing, and manufacturing process flow diagram submitted, subject article is a nonwoven polyester sheet backed with polyethylene net and with hexagonal metal wire on the surface (for reinforcement). The nonwoven sheet is produced by a series of processes including carding, forming, heating in a furnace, tension rolling, and winding. The nonwoven sheet, which imparts the essential character of subject article, has a basis weight of 78-82 g/m². Imported in rolls of 1 m x 20 m, and weighing about 7.40 kg, subject article is installed on the soil surface together with base plates to prevent weathering and erosion while allowing the penetration of rain water onto the ground. Subject article is a component of the Soil Stabilization System (Nonframe® Method).</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 56.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers nonwovens, whether or not impregnated, coated, covered, or laminated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that a nonwoven is a sheet or web of predominantly textile fibres oriented directionally or randomly and bonded. These fibres may be of natural or man-made origin. They may be staple fibres (natural or man-made) or man-made filaments or be formed in situ. Except where they are covered more specifically by other headings in the Nomenclature, the heading covers nonwovens in the piece, cut to length or simply cut to rectangular (including square) shape from larger pieces without other working, whether or not presented folded or put up in packings (e.g., for retail sale). These include, among others, sheets for filtering liquids or air, for use as stuffing materials, for sound insulation, for filtration or separation in road building or other civil engineering works.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 5603.13.00 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; 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.</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>
	 18-00696

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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 2018 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
	AHTN 3901.40.00 MFN – 3% ad valorem			18-708
			3	DATE ISSUED
				DEC 11 2018

4	DESCRIPTION OF GOOD
	“CYNPOL® LL6117”
	Based on the product specifications, safety data sheet, and declaration of product composition submitted, subject article is an ethylene-hexene copolymer resin, containing by weight, less than 93% ethylene and 7% or more 1-hexene, with no additives. It is in the form of translucent/white solid having a melt index of 1.0 g/10 minutes at 190°C and a density of 0.917 g/cm ³ . Packed in 25-kg bags, subject article is used in the manufacture of blown film for industrial liners, heavy-duty bags, trash bags, and freezer films.

5	REASONS FOR CLASSIFICATION
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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

Mari Lou P. Mendoza
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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN – 3% ad valorem		18-709
		3	DATE ISSUED
			DEC 11 2018

4	DESCRIPTION OF GOOD
	“CYNPOL® LL6217”
	Based on the product specifications, safety data sheet, and declaration of product composition submitted, subject article is an ethylene-hexene copolymer resin, containing by weight, less than 93% ethylene and 7% or more 1-hexene, with no additives. It is in the form of translucent/white solid having a melt index of 2.0 g/10 minutes at 190°C and a density of 0.917 g/cm ³ . Packed in 25-kg bags, subject article is used in the manufacture of stretch wraps and co-extrusion films, liners, heavy-duty bags, trash bags, and freezer films.

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 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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>



Republic of the Philippines
TARIFF COMMISSION



18-00693

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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN – 3% ad valorem		18-710
		3	DATE ISSUED
			DEC 11 2018

4	DESCRIPTION OF GOOD
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“CYNPOL® LL6117SH”

Based on the product specifications, safety data sheet, and declaration of product composition submitted, subject article is an ethylene-hexene copolymer resin, containing by weight, less than 93% ethylene and 7% or more 1-hexene, with slip and anti-block additives. It is in the form of translucent/white solid having a melt index of 0.9 g/10 minutes at 190°C and a density of 0.917 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of blown film for trash can liners, ice bags, trash bags, and general packaging films.

5	REASONS FOR CLASSIFICATION
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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

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

