



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

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ACCOUNTABILITY

AOCG Memo No. 104-2023

MEMORANDUM

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hmm

TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL

FROM : ATTY. EDWARD JAMES A. DY BUÑO
Deputy Commissioner, AOCG

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

DATE : 06 February 2023

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 No. 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 Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 31 January 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-026	"DOWLEX™ 2045G"	3901.40.00	MFN – 3% Ad Valorem ATIGA – *Zero

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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email



BOC-09-37798

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-011

31 January 2023

COMMISSIONER YOGI FILEMON I. RUIZ

Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila



Dear **Commissioner Ruiz**:

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 a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 23-026, issued by this Commission on 31 January 2023. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

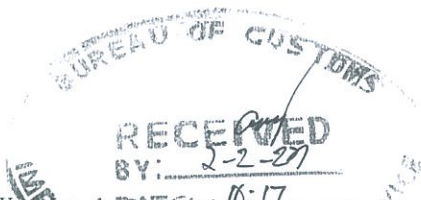
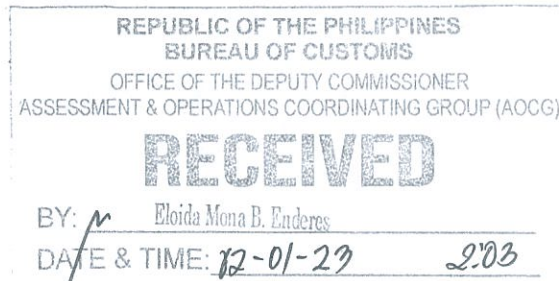
Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

2/2
11:00

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)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 3901.40.00 MFN - 3% ad valorem ATIGA - Zero</p>		23-026
		3	DATE ISSUED
			31 January 2023

4 DESCRIPTION OF GOOD

“DOWLEX™ 2045G”

Based on the duly certified product composition, technical information, safety data sheet, and packaging information submitted, subject article is an ethylene-octene copolymer resin, containing by weight less than 95% ethylene and more than 5% 1-octene. It is in the form of translucent to white pellets, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.920 g/cm³. Packed in 25-kg heavy-duty bags, subject article is used in the manufacture of a wide variety of industrial and consumer films.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 2022 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “D”.

This ruling shall be valid for five 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

Digitally signed

MARILOU P. MENDOZA
 Chairperson

Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.

