



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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PROFESSIONALISM

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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 : 18 March 2022

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 16 March 2022 and the same having been reviewed and summarized as follows:

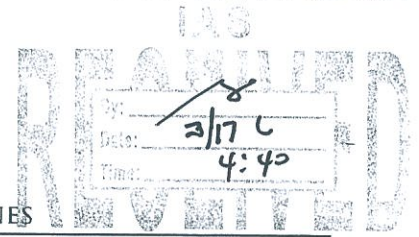
TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-240	"ROUND BAR (CAST IRON)"	7207.20.99	MFN – Zero* ATIGA – Zero*
22-035	"DAELIMPOLY XP9200EN"	3901.40.00	MFN – 3% Ad Valorem AKFTA – 3% Ad Valorem
21-036	"DAELIMPOLY XP9200E"	3901.40.00	MFN – 3% Ad Valorem AKFTA – 3% Ad Valorem

***Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).**

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 113-2022 p. 2



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-019

16 March 2022

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-29024



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 Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-240, 22-035 and 22-036, issued by this Commission on 16 March 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

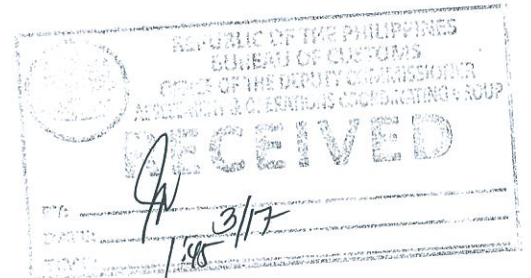
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila



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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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7207.20.99 MFN - Zero ACFTA - Zero		21-240
		3	DATE ISSUED
			16 March 2022

4	<p style="text-align: center;">DESCRIPTION OF GOOD</p> <p style="text-align: center;">“ROUND BAR (CAST IRON)”</p> <p>Based on the technical information and production process flow submitted, subject article is a round bar containing, by weight, the following:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Carbon</th> <th>Iron</th> <th>Silicon</th> <th>Manganese</th> <th>Phosphorus/Sulphur</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">3.5%</td> <td style="text-align: center;">93.4%</td> <td style="text-align: center;">2.5%</td> <td style="text-align: center;">0.5%</td> <td style="text-align: center;">0.1%</td> </tr> </tbody> </table> <p>It is obtained by continuous casting where melted cast iron material is turned into standard round bars or other forms, depending on the requirement of the customer. Subject article is imported with outside diameter ranging from 50 mm to 150 mm and with length ranging from 54 mm to 1,000 mm.</p>	Carbon	Iron	Silicon	Manganese	Phosphorus/Sulphur	3.5%	93.4%	2.5%	0.5%	0.1%
Carbon	Iron	Silicon	Manganese	Phosphorus/Sulphur							
3.5%	93.4%	2.5%	0.5%	0.1%							
5	<p>REASONS FOR CLASSIFICATION</p> <p>Note 1(ij) to Chapter 72 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that in this Chapter the expression “semi-finished products” means continuous cast products of solid section, whether or not subjected to primary hot-rolling; and other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections. These products are not presented in coils.</p> <p>Heading 72.07 of the AHTN 2017 covers semi-finished products of iron or non-alloy steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, all semi-finished products of iron or non-alloy steel, under any form, obtained by continuous casting.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7207.20.99, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem AKFTA - 3% ad valorem		22-035
		3	DATE ISSUED
			16 March 2022

4	DESCRIPTION OF GOOD
	“DAELIMPOLY™ XP9200EN”
	Based on the product data sheet, testing report from a third-party laboratory, safety data sheet, manufacturing process flowchart, and photograph of actual product submitted, subject article is a metallocene-catalyzed ethylene-hexene copolymer resin, containing by weight less than 94% ethylene and more than 6% 1-hexene, with antioxidant and polymer processing aid additives. It is in the form of translucent colorless pellets, with a melt flow 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 lamination, stretch hood, agriculture, and other high-strength 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 and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK”.</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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;">Digitally signed <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">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>



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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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem AKFTA - 3% ad valorem		22-036
		3	DATE ISSUED
			16 March 2022

4 DESCRIPTION OF GOOD

“DAELIMPOLY^M XP9200E”

Based on the product data sheet, testing report from a third-party laboratory, safety data sheet, manufacturing process flowchart, and photograph of actual product submitted, subject article is a metallocene-catalyzed ethylene-hexene copolymer resin, containing by weight less than 94% ethylene and more than 6% 1-hexene, with antioxidant, slip agent, anti-block agent, and polymer processing aid additives. It is in the form of translucent colorless 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 lamination, stretch hood, agriculture, and other high-strength films.

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 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.

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 and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK”.

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

Digitally signed
MariLou P. Mendoza

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.

