



BUREAU OF CUSTOMS

Professionalism Integrity Accountability

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AOCG Memo No. 97-2020

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 CIRCULAR/ADVANCE RULING
(TCC/AR)

DATE : 06 July 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued 02 July 2020 and the same was submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-111	"FM1818"	3901.40.00	MFN – 3% Ad Valorem ATIGA – Zero*

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

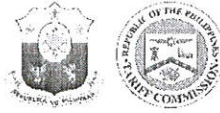
For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

South Harbor, Gate 3, Port Area, Manila 1099
Tel. Nos 527-4537, 527-1935
Website: www.customs.gov.ph Email: Boc.cares@customs.gov.ph

A Modernized and Credible Customs Administration That is Among the World's Best

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 20-060

BUREAU OF CUSTOMS
OF THE DEPUTY COMMISSIONER
OF THE BUREAU OF CUSTOMS
PLANNING & OPERATIONS COORDINATING
RECEIVED

02 July 2020

DENNY
7/3/20 *41W*

COMMISSIONER REY LEONARDO GUERRERO

Bureau of Customs
Port Area, Manila



BOC-09-13753

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 a PDF copy of one (1) Advance Ruling on Tariff Classification, with TCC (AR) No. 20-111, issued by this Commission on 02 July 2020. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED
JUL 02 2020
BY: *[Signature]* TIME: *2:28*

Encl: As stated

cc: The Secretary
Department of Finance
Manila

BUREAU OF CUSTOMS
RECEIVED
BY: *[Signature]*
DATE: 06 JUL 2020
IMPORT & ASSESSMENT SERVICE





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 ATIGA – Zero		20-111
		3	DATE ISSUED
			02 July 2020

4	DESCRIPTION OF GOOD
	“FM1818”
	<p>Based on the chemical composition statement, testing report, product data sheet, and safety information sheet submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 95% ethylene and more than 5% 1-butene, with antioxidant, anti-block, slip, and processing aid (PPA) additives. It is in the form of an odourless natural-coloured solid, with a melt flow index of 1.1 g/10 minutes at 190°C and a density of 918 kg/m³. Packed in 25-kg bags, subject article is used in lamination applications; in the manufacture of liquid packaging, food packaging, agriculture films, and multi-layer packaging films; and as an impact modifier.</p>
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 Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “D”.</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 <i>MariLou P. Mendoza</i> 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>



**BUREAU OF CUSTOMS***Professionalism Integrity Accountability***MASTER COPY***1. J. P. A.***MEMORANDUM**

TO : **GLADYS C. CABUGAWAN**
Chief, Central Records Management Division

FROM : **ATTY. YASSER ISMAIL A. ABBAS, CESE**
Director III, Imports and Assessment Service

SUBJECT : **MEMORANDUM DATED 06 JULY 2020 RE: TARIFF
COMMISSION CIRCULAR/ADVANCE RULING (TCC/AR)**

DATE : 09 July 2020

Respectfully forwarded the herein 06 July 2020 memorandum **RE: TARIFF COMMISSION CIRCULAR/ADVANCE RULING (TCC/AR)** signed by the Deputy Commissioner, for dissemination.