



**BUREAU OF CUSTOMS**

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

*hmm*

G Memo No. LL-2023

**MEMORANDUM**

**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 :** 29 December 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 15 December 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-584	"NOVAPOL® PI-2024-A"	3901.40.00	MFN – 3% Ad Valorem
22-585	"NOVAPOL® PF-0218-B"	3901.40.00	MFN – 3% Ad Valorem
22-586	"NOVAPOL® PF-0118-B"	3901.40.00	MFN – 3% Ad Valorem
22-587	"NOVAPOL® PF-0218-D"	3901.40.00	MFN – 3% Ad Valorem

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

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**

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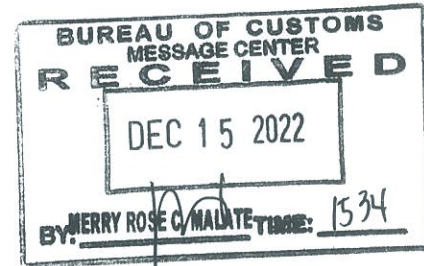


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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 22-100

15 December 2022



**ACTING COMMISSIONER YOGI FILEMON I. RUIZ**

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

Dear **Acting Commissioner Ruiz**:

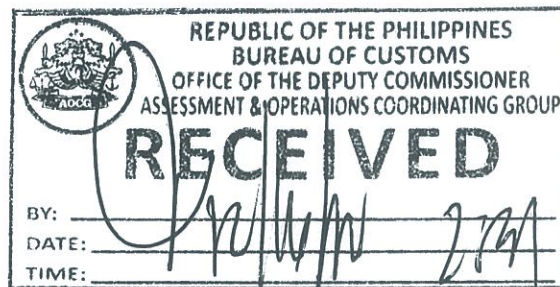
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-584, 22-585, 22-586, and 22-587, issued by this Commission on 15 December 2022. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

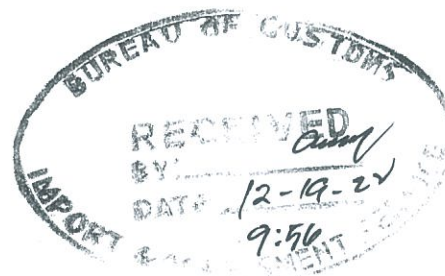
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



12/19  
10:30







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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3901.40.00</b> <b>MFN - 3% ad valorem</b>		<b>22-584</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>15 December 2022</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“NOVAPOL® PI-2024-A”</b>
	Based on the product composition, product data sheet, certificate of analysis, and nuclear magnetic resonance (NMR) analysis report submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-butene, with antioxidant additive. It is in the form of translucent white pellets, with a melt flow index of 20.0 g/10 minutes at 190°C and a density of 0.924 g/cm <sup>3</sup> . Packed in 25-kg bags, subject article is used as a carrier resin for colour, black, white, and additive masterbatch applications.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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 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 2022 covers polymers of ethylene, in primary forms.</p> <p>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.</p> <p>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.</p>

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.



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3901.40.00</b> <b>MFN - 3% ad valorem</b>		<b>22-584</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>15 December 2022</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“NOVAPOL® PI-2024-A”</b>
	<p>Based on the product composition, product data sheet, certificate of analysis, and nuclear magnetic resonance (NMR) analysis report submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-butene, with antioxidant additive. It is in the form of translucent white pellets, with a melt flow index of 20.0 g/10 minutes at 190°C and a density of 0.924 g/cm<sup>3</sup>. Packed in 25-kg bags, subject article is used as a carrier resin for colour, black, white, and additive masterbatch applications.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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 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 2022 covers polymers of ethylene, in primary forms.</p> <p>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.</p> <p>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.</p>

FOR THE COMMISSION

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3901.40.00</b> <b>MFN - 3% ad valorem</b>		<b>22-585</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>15 December 2022</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“NOVAPOL® PF-0218-B”</b>
	Based on the product composition, product data sheet, certificate of analysis, and nuclear magnetic resonance (NMR) analysis report submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-butene, with slip and anti-block additives. It is in the form of translucent white pellets, with a melt flow index of 2.0 g/10 minutes at 190°C and a density of 0.918 g/cm <sup>3</sup> . Packed in 25-kg bags, subject article is used in the manufacture of trash bags, liners, and general packaging.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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 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 2022 covers polymers of ethylene, in primary forms.</p> <p>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.</p> <p>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.</p>
	<p>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p> <p style="text-align: center;"><i>MariLou P. Mendoza</i></p> <p style="text-align: center;"><b>MARILOU P. MENDOZA</b> Chairperson</p>

**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.





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3901.40.00 MFN - 3% ad valorem		22-586
		<b>3</b>	<b>DATE ISSUED</b>
			15 December 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“NOVAPOL® PF-0118-B”</b>
	Based on the product composition, product data sheet, certificate of analysis, nuclear magnetic resonance (NMR) analysis report, and photograph of the product submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-butene, with slip and anti-block additives. It is in the form of translucent white pellets, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.918 g/cm <sup>3</sup> . Packed in 25-kg bags, subject article is used in the manufacture of trash bags, liners, and general packaging.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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 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 2022 covers polymers of ethylene, in primary forms.</p> <p>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.</p> <p>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.</p>
	<p>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> 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.</p>





REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

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**ADVANCE RULING ON TARIFF CLASSIFICATION**  
 Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3901.40.00</b> <b>MFN - 3% ad valorem</b>		<b>22-587</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>15 December 2022</b>

**4 DESCRIPTION OF GOOD**

**“NOVAPOL® PF-0218-D”**

Based on the product composition, product data sheet, certificate of analysis, and nuclear magnetic resonance (NMR) analysis report submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-butene, with slip and anti-block additives. It is in the form of translucent white pellets, with a melt flow index of 2.0 g/10 minutes at 190°C and a density of 0.918 g/cm<sup>3</sup>. Packed in 25-kg bags, subject article is used in the manufacture of industrial liners and heavy-duty bags.

**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 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 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.

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

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