

2018-09-025



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 : September 17, 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 10 – 30 August 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 |
|----------|--|----------------|--|
| 18-349 | "PHENOLIC BOARD (EUCALYPTUS) 11-PLY" | 4412.33.00 | MFN – 15% Ad Valorem ACFTA – 4% Ad Valorem* |
| 18-350 | "PHENOLIC BOARD (POPLAR) 11-PLY" | 4412.33.00 | MFN – 15% Ad Valorem ACFTA – 4% Ad Valorem* |
| 18-369 | "OPAGLOS® 6000" | 3824.99.99 | MFN – 3% Ad Valorem |
| 18-380 | "TOPILENE® J440 POLYPROPYLENE BLOCK COPOLYMER" | 3902.30.90 | MFN – 10% Ad Valorem AKFTA – Zero* |
| 18-381 | "TOPILENE® J340 POLYPROPYLENE BLOCK COPOLYMER" | 3902.30.90 | MFN – 10% Ad Valorem AKFTA – Zero* |

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

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|--------|--|------------|---|
| 18-383 | "PHENOLIC BOARD (POPLAR) 7-PLY" | 4412.33.00 | MFN – 15% Ad Valorem ACFTA – 4% Ad Valorem* |
| 18-384 | "OPAGLOS® NA-7150 CLEAR" | 3824.99.99 | MFN – 3% Ad Valorem |
| 18-395 | "KLEENSO® AIR-COND COIL CLEANER (500 ml)" | 3402.20.15 | MFN – 10% Ad Valorem ATIGA – Zero* |
| 18-396 | "PESSO® ECO ANTI LIPAS CUBE" | 3808.91.90 | MFN – 3% Ad Valorem ATIGA – Zero* |
| 18-402 | "EQUATE LINEAR LOW DENSITY POLYETHYLENE EFDC-7087" | 3901.40.00 | MFN –3% Ad Valorem |
| 18-403 | "EQUATE LINEAR LOW DENSITY POLYETHYLENE EFDC-7050" | 3901.40.00 | MFN –3% Ad Valorem |
| 18-404 | "EQUATE LINEAR LOW DENSITY POLYETHYLENE EFDA-7047" | 3901.40.00 | MFN – 3% Ad Valorem |
| 18-407 | "L-PHENYLALANINE (25 kg)" | 2922.49.00 | MFN – 1% Ad Valorem ATIGA – Zero* ACFTA – Zero* |
| 18-410 | "NESTLE® NANKID® OPTIPRO® HW FOUR (800g)" | 2106.90.89 | MFN – 5% Ad Valorem |

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

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|--------|---|------------|--------------------------------------|
| 18-417 | "ORAFI [®] GR (INULIN)" | 1108.20.00 | MFN – 3% Ad Valorem |
| 18-468 | "CARDIOAID [®] PHYTOSTEROL (25 kg)" | 2906.13.00 | MFN – 3% Ad Valorem |
| 18-470 | "EVOLUE [™] SP2520" | 3901.40.00 | MFN – 3% Ad Valorem ATIGA – Zero* |
| 18-417 | "EVOLUE [™] SP1520H" | 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

2018_09-025 P.4



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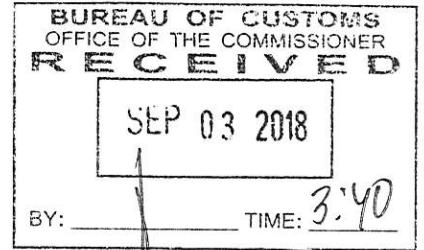
207-708
Internal Admin Group
Received by: VICKY REYES
Date: 090 2018
Time: 1110

TCOC Ref. No. 18-091

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

30 August 2018

COMMISSIONER ISIDRO S. LAPEÑA
Bureau of Customs
Port Area, Manila



Dear **Commissioner Lapeña**:

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 eighteen (18) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-349, 18-350, 18-369, 18-380, 18-381, 18-383, 18-384, 18-395, 18-396, 18-402, 18-403, 18-404, 18-407, 18-410, 18-417, 18-468, 18-470, and 18-471, issued from 10 August to 30 August 2018.

Thank you.

Very truly yours,

MariLou P. Mendoza
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

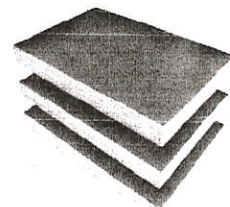
Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|---|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 4412.33.00 MFN - 15% ad valorem ACFTA - 4% ad valorem | | 18-349 |
| | | 3 | DATE ISSUED |
| | | | AUG 30 2018 |

4 DESCRIPTION OF GOOD

“PHENOLIC BOARD (EUCALYPTUS) 11-PLY”

Based on the brochure, mill’s test certificate, and sample submitted, subject article is a 1,220 mm x 2,440 mm x 18 mm (W x L x D) plywood consisting of eleven (11) plies of eucalyptus wood arranged in alternating grain pattern and then glued and hot-pressed to form a strong bond. Each ply (outer and core) has a thickness ranging from 1.7 mm to 1.8 mm. With both sides having a smooth, glossy finish, subject article is used as form mold in concrete construction.



5 REASONS FOR CLASSIFICATION

Heading 44.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers plywood, veneered panels and similar laminated wood. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, plywood consisting of three or more sheets of wood glued and pressed one on the other and generally disposed so that the grains of successive layers are at an angle; this gives the panels greater strength and, by compensating shrinkage, reduces warping. Each component sheet is known as a “ply” and plywood is usually formed of an odd number of plies, the middle ply being called the “core”. Plywood remains classified in these subheadings even if it has been surface-covered or further worked as described in the antepenultimate paragraph of the EN to heading 44.12.

In view thereof, subject article is classified under AHTN 2017 subheading 4412.33.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of 4% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

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

For
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REPUBLIC OF THE PHILIPPINES

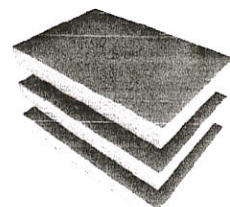
TARIFF COMMISSION



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 4412.33.00 MFN - 15% ad valorem ACFTA - 4% ad valorem | | 18-350 | |
| | | 3 | DATE ISSUED |
| | | AUG 30 2018 | |

| | |
|--|----------------------------|
| 4 | DESCRIPTION OF GOOD |
| “PHENOLIC BOARD (POPLAR) 11-PLY” | |
| <p>Based on the brochure, mill's test certificate, and sample submitted, subject article is a 1,220 mm x 2,440 mm x 18-mm (W x L x D) plywood consisting of eleven (11) plies of poplar wood arranged in alternating grain pattern and then glued and hot-pressed to form a strong bond. Each ply (outer and core) has a thickness ranging from 1.6 mm to 2.0 mm. With both sides having a smooth, glossy finish, subject article is used as form mold in concrete construction.</p> | |



| | |
|--|-----------------------------------|
| 5 | REASONS FOR CLASSIFICATION |
| <p>Heading 44.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers plywood, veneered panels and similar laminated wood. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, plywood consisting of three or more sheets of wood glued and pressed one on the other and generally disposed so that the grains of successive layers are at an angle; this gives the panels greater strength and, by compensating shrinkage, reduces warping. Each component sheet is known as a “ply” and plywood is usually formed of an odd number of plies, the middle ply being called the “core”. Plywood remains classified in these subheadings even if it has been surface-covered or further worked as described in the antepenultimate paragraph of the EN to heading 44.12.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 4412.33.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of 4% ad valorem, 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>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</p>  <p>18-00415</p>  | |



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 3824.99.99 MFN – 3% ad valorem | | 18-369 |
| | | 3 | DATE ISSUED |
| | | | AUG 10 2018 |

4 DESCRIPTION OF GOOD

“OPAGLOS® 6000”

Based on the quantitative formula, safety data sheet, manufacturing process flowchart, and sample submitted, subject article is an off-white liquid containing dehydrated ethanol, shellac, beeswax, and carnauba wax. Packed in boxes containing 4-kg plastic gallons, subject article is used in the pharmaceutical industry as a core sealant for tablets to protect them from breakage and chipping, cross contamination, and from light, moisture, and environmental gases.

5 REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.

The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, 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

18-00421

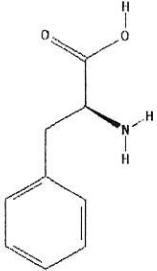





REPUBLIC OF THE PHILIPPINES

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 2922.49.00 MFN - 1% ad valorem ATIGA - Zero ACFTA- Zero | | 18-407 |
| | | 3 | DATE ISSUED |
| | | | AUG 30 2018 |

| | |
|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | <p>“L-PHENYLALANINE (25 kg)”</p> <p>Based on the safety data sheet, production flowchart, purchasing specification, and sample submitted, subject article is a white crystalline powder consisting of pure L-phenylalanine (CAS No. 63-91-2). Packed in 25-kg drums, subject article is used in the manufacture of medicine and nutritional products, among others. It has the following chemical structure:</p> |
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| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 29.22 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers oxygen-function amino compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the term “oxygen-function amino-compounds” means amino-compounds which contain, in addition to an amine function, one or more of the oxygen functions defined in Note 4 to Chapter 29 (alcohol, ether, phenol, acetal, aldehyde, ketone, etc., functions), as well as their organic and inorganic acid esters. This heading therefore covers amino-compounds which are substitution derivatives of amines containing oxygen functions of headings 29.05 to 29.20, and esters and salts thereof. Furthermore, this heading covers, among others, amino acids and their esters. These compounds contain one or more carboxylic acid functions and one or more amine functions. Anhydrides, halides, peroxides and peroxyacids of carboxylic acids are regarded as acid functions. The amino-acids classified under this heading with their esters, salts and substitution derivatives include, among others, phenylalanine.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2922.49.00 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem, and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-China Free Trade Area (ACFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” and “E”, 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></p> <p>MARILOU P. MENDOZA Chairperson</p> |
| |   <p>Republic of the Philippines TARIFF COMMISSION 18-00417</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 3902.30.90 MFN - 10% ad valorem AKFTA - Zero | | 18-380 |
| | | 3 | DATE ISSUED |
| | | | AUG 10 2018 |

| | |
|----------|--|
| 4 | DESCRIPTION OF GOOD |
| | <p>“TOPILENE® J440 POLYPROPYLENE BLOCK COPOLYMER”</p> <p>Based on the technical data sheet, product composition, and packaging information submitted, subject article is a polypropylene block copolymer resin, containing by weight less than 90% propylene, more than 10% ethylene, and additives. It is in the form of white pellets having a melt flow index of 4 g/10 minutes at 230°C and a density of 0.90 g/cm³. Packed in 25-kg, 500-kg, 600-kg, 700-kg, and 750-kg polypropylene bags, subject article is used in the manufacture of industrial articles, electric appliances, automotive parts, stationery, housewares, toys, general goods, and in other injection molding applications.</p> |

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| 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 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.</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 39.02 of the AHTN 2017 covers polymers of propylene or other olefins, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3902.30.90 with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, 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>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 18-00407</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 3902.30.90 MFN - 10% ad valorem AKFTA - Zero | | 18-381 |
| | | 3 | DATE ISSUED |
| | | | AUG 10 2018 |

| | |
|----------|--|
| 4 | DESCRIPTION OF GOOD |
| | <p>“TOPILENE® J340 POLYPROPYLENE BLOCK COPOLYMER”</p> <p>Based on the technical data sheet, product composition, and packaging information submitted, subject article is a polypropylene block copolymer resin, containing by weight less than 90% propylene, more than 10% ethylene, and additives. It is in the form of white pellets having a melt flow index of 1.7 g/10 minutes at 230°C and a density of 0.90 g/cm³. Packed in 25-kg, 500-kg, 600-kg, 700-kg, and 750-kg polypropylene bags, subject article is used in extrusion molding of corrugated and high stiffness sheets, and in injection molding of industrial articles, electric appliances, automotive parts, stationery, housewares, toys, and general goods.</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 39.02 of the AHTN 2017 covers polymers of propylene or of other olefins, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3902.30.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, 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>FOR THE COMMISSION</p> <p><i>M. P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> |
| | <p>18-00408</p> |

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

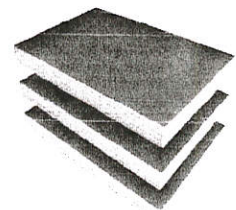
Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|---|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 4412.33.00 MFN - 15% ad valorem ACFTA - 4% ad valorem | | 18-383 |
| | | 3 | DATE ISSUED |
| | | | AUG 30 2018 |

4 DESCRIPTION OF GOOD

“PHENOLIC BOARD (POPLAR) 7-PLY”

Based on the brochure, mill’s test certificate, and sample submitted, subject article is a 1,220 mm x 2,440 mm x 12 mm (W x L x D) plywood consisting of seven (7) plies of poplar wood arranged in alternating grain pattern and then glued and hot-pressed to form a strong bond. The outer surface is coated with a plastic film. Each ply (outer and core) has a thickness ranging from 1.6 mm to 2.5 mm. With both sides having a smooth, glossy finish, subject article is used as form mold in concrete construction.



5 REASONS FOR CLASSIFICATION

Heading 44.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers plywood, veneered panels and similar laminated wood. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, plywood consisting of three or more sheets of wood glued and pressed one on the other and generally disposed so that the grains of successive layers are at an angle; this gives the panels greater strength and, by compensating shrinkage, reduces warping. Each component sheet is known as a “ply” and plywood is usually formed of an odd number of plies, the middle ply being called the “core”. Plywood remains classified in these subheadings even if it has been surface-covered or further worked as described in the antepenultimate paragraph of the EN to heading 44.12.

In view thereof, subject article is classified under AHTN 2017 subheading 4412.33.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of 4% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

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



Republic of the Philippines
TARIFF COMMISSION



18-00416

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson

2018-09-025 9-12



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 3824.99.99 MFN – 3% ad valorem | | 18-384 |
| | | 3 | DATE ISSUED |
| | | | AUG 15 2018 |

4 DESCRIPTION OF GOOD

“OPAGLOS® NA-7150 CLEAR”

Based on the quantitative formula, safety data sheet, manufacturing process flowchart, and sample submitted, subject article is a clear liquid containing industrial methylated spirit, shellac, di-acetylated monoglycerides, and povidone. Packed in boxes containing 4-kg plastic gallons, subject article is used in the pharmaceutical industry as a core sealant for tablets to protect them from breakage and chipping, cross contamination, and from light, moisture, and environmental gases.

5 REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.

The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, 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

Handwritten Signature

MARILOU P. MENDOZA
Chairperson



2018-09-025 P.13




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 3402.20.15 MFN - 10% ad valorem ATIGA - Zero | | 18-395 |
| | | 3 | DATE ISSUED |
| | | | AUG 30 2018 |

| | |
|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | “KLEENSO® AIR-COND COIL CLEANER (500 ml)” |
| | <p>Based on the brochure, sample, and safety data sheet submitted, subject article is a specially formulated preparation for cleaning the aluminium coils of split-type air-conditioning units. It is in the form of clear liquid having a mild odour, and is composed of nonionic surfactant, hydrochloric acid, solvent, and water. Packed in 500-ml plastic containers with spray nozzle, subject article is directly applied on the aluminium coils of the evaporator unit to remove dust and other contaminants.</p> |
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| | |
|----------|---|
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 34.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises three categories of preparations including, among others, washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface-active agents. This category covers washing preparations, auxiliary washing preparations and certain cleaning preparations. These various preparations generally contain essential constituents and one or more subsidiary constituents. Cleaning preparations serve for cleaning floors, windows or other surfaces. They may also contain small quantities of odoriferous substances.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3402.20.15, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem, and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to 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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> |
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2018, 09-025 P.14




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 3808.91.90 MFN - 3% ad valorem ATIGA - Zero | | 18-396 |
| | | 3 | DATE ISSUED |
| | | | AUG 30 2018 |

| | |
|----------|--|
| 4 | DESCRIPTION OF GOOD |
| | <p style="text-align: center;">“PESSO® ECO ANTI LIPAS CUBE”</p> <p>Based on the safety data sheet, catalogue, and sample submitted, subject article is an insect repellent in the form of a waxy white tablet. It is made from lemongrass oil and paraffin wax. Packed in a carton-enclosed plastic container containing ten (10) tablets, subject article is used to repel cockroaches, silverfish, and other insects.</p>  |

5 REASONS FOR CLASSIFICATION

Heading 38.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of products (other than those having the character of medicaments, including veterinary medicaments - heading 30.03 or 30.04) intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. Products intended to repel pests or used for disinfecting seeds are also classified here. These products are classified here, in the following cases only, among others, when they are put up in packings (such as metal containers or paperboard cartons) for retail sale as disinfectants, insecticides, etc., or in such forms (e.g., in balls, strings of balls, tablets or plates) that there can be no doubt that they will normally be sold by retail.

In view thereof, subject article is classified under AHTN 2017 subheading 3808.91.90 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 submission of Certificate of Origin (CO) Form “D”.

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



18-00420

2018-09-025 P.15

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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 3901.40.00 MFN – 3% ad valorem | | 18-402 | |
| | | 3 | DATE ISSUED |
| | | AUG 30 2018 | |

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|---|----------------------------|
| 4 | DESCRIPTION OF GOOD |
| “EQUATE LINEAR LOW DENSITY POLYETHYLENE EFDC-7087” | |
| <p>Based on the chemical composition, manufacturer’s certificate of analysis, product specifications, and sample submitted, subject article is an ethylene-butene copolymer resin, containing by weight, less than 92.5% ethylene and more than 7% 1-butene with high levels of slip and anti-block additives. It is in the form of translucent white granules, having a melt flow index of 1.07 g/10 minutes at 190°C and a density of 0.921 g/cm³. Subject article is used in the manufacture of thin gauge liner films, garment bags, and other industrial and consumer packaging applications requiring toughness and puncture resistance.</p> | |

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| 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> | |
| FOR THE COMMISSION | |
| <i>[Signature]</i> | |
| MARILOU P. MENDOZA Chairperson | |
|    18-00412 | |

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

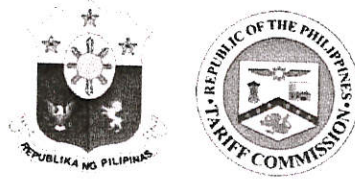
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| 1 | 2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 3901.40.00 MFN – 3% ad valorem | | 18-403 |
| | | 3 | DATE ISSUED |
| | | | AUG 30 2018 |

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| 4 | DESCRIPTION OF GOOD |
| | “EQUATE LINEAR LOW DENSITY POLYETHYLENE EFDC-7050” |
| | <p>Based on the chemical composition, manufacturer’s certificate of analysis, product specifications, and sample submitted, subject article is an ethylene-butene copolymer resin, containing by weight, less than 92.5% ethylene and greater than 7% 1-butene with high levels of slip and anti-block additives. It is in the form of translucent to opaque white solid granules, having a melt flow index of 2.0 g/10 minutes at 190°C and a density of 0.923 g/cm³. Subject article is designed for use in the manufacture of thin-gauge liner films, garment bags, and industrial, food packaging, and other general-purpose applications requiring toughness and puncture resistance.</p> |

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| 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> |



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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 3901.40.00 MFN – 3% ad valorem | | 18-404 |
| | | 3 | DATE ISSUED |
| | | | AUG 30 2018 |

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| 4 | DESCRIPTION OF GOOD |
| | “EQUATE LINEAR LOW DENSITY POLYETHYLENE EFDA-7047” |
| | <p>Based on the chemical composition, manufacturer’s certificate of analysis, product specifications, and sample submitted, subject article is an ethylene-butene copolymer resin, containing by weight, less than 92.5% ethylene and more than 7% 1-butene without slip and anti-block additives. It is in the form of translucent white solid granules, having a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.920 g/cm³. Subject article is designed for use in the manufacture of industrial liners, blown film stretch wraps, heavy duty films, and other general-purpose blown film applications.</p> |

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| 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.

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 2106.90.89 MFN – 5% ad valorem | | 18-410 | |
| | | 3 | DATE ISSUED |
| | | AUG 30 2018 | |

4 DESCRIPTION OF GOOD

“NESTLÉ® NANKID® OPTIPRO® HW FOUR (800 g)”

Based on the certificate of ingredients, manufacturing process flowchart, and sample submitted, subject article is a powdered follow-up formula. It is composed of partially-hydrolyzed whey protein, maltodextrin, vegetable oils, minerals, citric acid, docosahexaenoic acid (DHA)/arachidonic acid (ARA), vitamins, and probiotic blend (Bifidobacterium lactis). Available in 800-gram tin cans, subject article is mixed with water and intended for children over three (3) years old.



5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.89, with a Most Favoured Nation (MFN) rate of duty of 5% 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

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



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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 1108.20.00 MFN – 3% ad valorem | | 18-417 | |
| | | 3 | DATE ISSUED |
| | | AUG 30 2018 | |

4 DESCRIPTION OF GOOD

“ORAFI® GR (INULIN)”

Based on the production flow diagram, technical information, purchasing specifications, and sample submitted, subject article is a hygroscopic, white to yellowish fine powder composed of 100% inulin. It is extracted from chicory roots followed by purification and spray drying. Packed in 25-kg bags, subject article is used in the manufacture of products for infant nutrition.

5 REASONS FOR CLASSIFICATION

Heading 11.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, inulin. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also includes inulin; this is chemically similar to starch but gives a light yellowish-brown coloration with iodine instead of blue. It is extracted from Jerusalem artichokes, dahlia roots and chicory roots. When hydrolysed by long boiling in water it forms fructose (laevulose).

In view thereof, subject article is classified under AHTN 2017 subheading 1108.20.00, 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

2018-09-025 P. 20



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 2906.13.00 MFN – 3% ad valorem | | 18-468 |
| | | 3 | DATE ISSUED |
| | | | AUG 30 2018 |

4 DESCRIPTION OF GOOD

“CARDIOAID® PHYTOSTEROL (25 kg)”

Based on the composition statement, process flow diagram, raw material specification, and sample submitted, subject article is a free-flowing, creamy-white powder composed of more than 95% plant-based sterols. It is produced by distillation, concentration, crystallization and separation, and spray drying. Packed in 25-kg drums, subject article is used as an ingredient in the manufacture of adult powdered milk drinks.

5 REASONS FOR CLASSIFICATION

Heading 29.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that sterols are alicyclic alcohols, saturated or unsaturated, the structure of which is derived from the hydrocarbon perhydro-1,2-cyclopentanophenanthrene, the hydroxyl group being linked to the 3-carbon, with a methyl group on the 10- and 13-carbons and a side chain of 8 to 10 carbon atoms linked to the 17-carbon. They exist abundantly both in the animal (zoosterols) and vegetable (phytosterols) kingdoms. The most important is cholesterol obtained mainly from the spinal cords of cattle and from wool grease; it is also obtained from bile, and as a by-product during the extraction of lecithin from egg-yolks. It is in the form of shiny, colourless tablets, insoluble in water.

In view thereof, subject article is classified under AHTN 2017 subheading 2906.13.00, 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



MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

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2018-09-025 P. 21



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 ATIGA - Zero | | 18-470 |
| | | 3 | DATE ISSUED |
| | | | AUG 30 2018 |

4 DESCRIPTION OF GOOD

“EVOLUE™ SP2520”

Based on the brochure, certificate of information for customs clearance, product specifications, safety data sheet, and sample submitted, subject article is a metallocene catalyzed ethylene-alpha-olefin copolymer resin, containing by weight 80-95% ethylene and 5-20% alpha-olefin (1-hexene), without slip and anti-block agents. It is in the form of translucent white pellets having a melt flow index of 1.9 g/10 minutes at 190°C and a density of 925 kg/m³. Packed in 25-kg bags, subject article is used in agricultural, lamination, and general purpose film applications.

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 Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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)

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|---|--|--------------------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| <p style="text-align: center;">AHTN 3901.40.00 MFN - 3% ad valorem ATIGA- Zero</p> | | | 18-471 |
| | | 3 | DATE ISSUED |
| | | AUG 30 2018 | |

4 DESCRIPTION OF GOOD

“EVOLUE™ SP1520H”

Based on the brochure, certificate of information for customs clearance, product specifications, safety data sheet, and sample submitted, subject article is a metallocene catalyzed ethylene-alpha-olefin copolymer resin, containing by weight 80-95% ethylene and 5-20% alpha-olefin (1-hexene), with slip and anti-block agents. It is in the form of clear to white pellets having a melt flow index of 2.0 g/10 minutes at 190°C and a density of 913 kg/m³. Packed in 25-kg bags, subject article is used in agricultural and lamination film applications and as a resin modifier for Low Density Polyethylene (LDPE) and High Density Polyethylene (HDPE).

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 Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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