



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099

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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 : November 27, 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 07 – 12 November 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
18-386	"SCHAEFFLER INA BRAND CLUTCH RELEASE BEARING"	8482.10.00	MFN – Zero AIFTA – 1% (01 January - 30 December 2018)* Zero (31 December 2018)
18-611	"CYNPOL® LL0118H"	3901.40.00	MFN – 3% Ad Valorem
18-612	"CYNPOL® LLF822F"	3901.40.00	MFN – 3% Ad Valorem
18-613	"CYNPOL® LL0218H"	3901.40.00	MFN – 3% Ad Valorem

2018-11-029 P-2



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099

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18-614	"CYNPOL® mLL0123A"	3901.40.00	MFN – 3% Ad Valorem
18-615	"EVOLUE™ SP1510"	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

RECEIVED
By: _____
Date: 11/20
Time: 10:20 AM
Control No: 7018-11-181

2018-11-029 P.3
[Signature]
MASTER COPY



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 18-117
RECEIVED
NOV 21 2018
Bureau of Customs
Office of the Commissioner
18-2398
BY: *Kelly* TIME: 105

16 November 2018

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

Dear Commissioner Guerrero:

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 six (6) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-386, 18-611, 18-612, 18-613, 18-614, and 18-615, issued by this Commission from 07-12 November 2018.

Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



#7018-11-6400
RECEIVED
REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT OPERATION COORDINATING GROUP
BY: *Denils R.*
DATE: NOV 23 2018
TIME: 11:40

Encl: As stated

Cc: The Secretary
Department of Finance
Manila

V.C.D.
REC'D *Army*
DATE 11/26/18 10:41
BU. OF CUSTOMS

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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 8482.10.00 MFN – Zero AIFTA – 1% (01 January-30 December 2018) Zero (31 December 2018)		18-386
		3	DATE ISSUED
		NOV 07 2018	

4 DESCRIPTION OF GOOD

“SCHAEFFLER INA BRAND CLUTCH RELEASE BEARING”

Based on the brochure and sample submitted, subject article is a type of rotary bearing also known as thrust bearing. It is composed of bearing balls housed between the inner and outer rings and sealed by a sealing ring and a sealing shield. Subject article is to be installed as part of the clutch actuation system for passenger cars.



5 REASONS FOR CLASSIFICATION

Heading 84.82 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers ball or roller bearings. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all ball, roller or needle roller type bearings. They are used in place of smooth metal bearings and enable friction to be considerably reduced. They are generally fitted between the bearing housing and the shaft or axle, and may be designed to give radial support (radial bearings) or to resist thrust (thrust bearings).

In view thereof, subject article is classified under AHTN 2017 subheading 8482.10.00, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-India Free Trade Area (AIFTA) rate of duty of 1% ad valorem from 01 January to 30 December 2018 and zero from 31 December 2018 onwards, subject to submission of Certificate of Origin Form “AI”.

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



Republic of the Philippines
TARIFF COMMISSION



18-00604

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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	AHTN 3901.40.00 MFN – 3% ad valorem	2	TCC (AR) NO.
				18-611
			3	DATE ISSUED
				NOV 12 2018

4 DESCRIPTION OF GOOD

“CYNPOL® LL0118H”

Based on the product specifications, safety data sheet, and declaration of product composition submitted, subject article is a linear low density polyethylene (LLDPE) resin, containing by weight, less than 93% ethylene and 7-9% 1-butene, with slip and anti-block additives. It is in the form of translucent/white solid having a melt 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 automatic packaging films, general-purpose blown films, and trash bags.

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 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 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





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		18-612
		3	DATE ISSUED
			NOV 12 2018

4 DESCRIPTION OF GOOD

“CYNPOL® LLF822F”

Based on the product specifications, safety data sheet, and declaration of product composition submitted, subject article is a linear low density polyethylene (LLDPE) resin, containing by weight, less than 93% ethylene and 7-9% 1-butene, with slip and anti-block additives. It is in the form of translucent/white solid having a melt index of 0.8 g/10 minutes at 190 °C and a density of 0.922 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of blown films and garment 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 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 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

MARILOU P. MENDOZA
 Chairperson





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		18-613
		3	DATE ISSUED
			NOV 12 2018

4 DESCRIPTION OF GOOD

“CYNPOL® LL0218H”

Based on the product specifications, safety data sheet, and declaration of product composition submitted, subject article is a linear low density polyethylene (LLDPE) resin, containing by weight, less than 93% ethylene and 7-9% 1-butene, with slip and anti-block additives. It is in the form of translucent/white solid having a melt index of 2.0 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 automatic packaging films, general-purpose blown films, and trash bags.

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 3901.40.00 MFN – 3% ad valorem		18-614
		3	DATE ISSUED
			NOV 12 2018

4 DESCRIPTION OF GOOD

“CYNPOL® mLL0123A”

Based on the product specifications, safety data sheet, and declaration of product composition submitted, subject article is a metallocene linear low density polyethylene (LLDPE) resin, containing by weight, less than 93% ethylene and 7-9% 1-hexene, with anti-block additives. It is in the form of translucent/white solid having a melt index of 0.9 g/10 minutes at 190°C and a density of 0.923 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of heavy-duty packaging and industrial packaging.

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 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 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



MariLou 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 3901.40.00 MFN – 3% ad valorem ATIGA – Zero	18-615
	3 DATE ISSUED
	NOV 12 2018

4 | **DESCRIPTION OF GOOD**

“EVOLUE™ SP1510”

Based on the product specifications, safety data sheet, and certificate of information for customs clearance submitted, subject article is a metallocene-catalyzed ethylene-alpha-olefin copolymer resin, containing by weight less than 95% ethylene and more than 5% alpha olefin (1-hexene). It is in the form of clear to white pellets having a melt flow rate of 1.0 g/10 minutes at 190°C and a density of 0.915 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of heavy-duty bags and as a strength and heat seal modifier.

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 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 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

MARILOU P. MENDOZA



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 8482.10.00	18-386
MFN – Zero	3 DATE ISSUED
AIFTA – 1% (01 January-30 December 2018)	NOV 07 2018
Zero (31 December 2018)	

4 | **DESCRIPTION OF GOOD**

“SCHAEFFLER INA BRAND CLUTCH RELEASE BEARING”

Based on the brochure and sample submitted, subject article is a type of rotary bearing also known as thrust bearing. It is composed of bearing balls housed between the inner and outer rings and sealed by a sealing ring and a sealing shield. Subject article is to be installed as part of the clutch actuation system for passenger cars.



5 | **REASONS FOR CLASSIFICATION**

Heading 84.82 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers ball or roller bearings. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all ball, roller or needle roller type bearings. They are used in place of smooth metal bearings and enable friction to be considerably reduced. They are generally fitted between the bearing housing and the shaft or axle, and may be designed to give radial support (radial bearings) or to resist thrust (thrust bearings).

In view thereof, subject article is classified under AHTN 2017 subheading 8482.10.00, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-India Free Trade Area (AIFTA) rate of duty of 1% ad valorem from 01 January to 30 December 2018 and zero from 31 December 2018 onwards, subject to submission of Certificate of Origin Form “AI”.

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



18-00604

MariLou 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	AHTN 3901.40.00 MFN – 3% ad valorem	2	TCC (AR) NO.
				18-611
			3	DATE ISSUED
			NOV 12 2018	

4 DESCRIPTION OF GOOD

“CYNPOL® LL0118H”

Based on the product specifications, safety data sheet, and declaration of product composition submitted, subject article is a linear low density polyethylene (LLDPE) resin, containing by weight, less than 93% ethylene and 7-9% 1-butene, with slip and anti-block additives. It is in the form of translucent/white solid having a melt 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 automatic packaging films, general-purpose blown films, and trash bags.

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

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 3901.40.00 MFN – 3% ad valorem		18-612	
		3	DATE ISSUED
		NOV 12 2018	

4 DESCRIPTION OF GOOD

“CYNPOL® LLF822F”

Based on the product specifications, safety data sheet, and declaration of product composition submitted, subject article is a linear low density polyethylene (LLDPE) resin, containing by weight, less than 93% ethylene and 7-9% 1-butene, with slip and anti-block additives. It is in the form of translucent/white solid having a melt index of 0.8 g/10 minutes at 190 °C and a density of 0.922 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of blown films and garment 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 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 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

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.
<p style="text-align: center;">AHTN 3901.40.00 MFN – 3% ad valorem</p>	<p style="text-align: center;">18-613</p>
	3 DATE ISSUED
<p style="text-align: center;">NOV 12 2018</p>	

4 | **DESCRIPTION OF GOOD**

“CYNPOL® LL0218H”

Based on the product specifications, safety data sheet, and declaration of product composition submitted, subject article is a linear low density polyethylene (LLDPE) resin, containing by weight, less than 93% ethylene and 7-9% 1-butene, with slip and anti-block additives. It is in the form of translucent/white solid having a melt index of 2.0 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 automatic packaging films, general-purpose blown films, and trash bags.

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 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 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

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 3901.40.00 MFN – 3% ad valorem		18-614
		3	DATE ISSUED
			NOV 12 2018

4 DESCRIPTION OF GOOD

“CYNPOL® mLL0123A”

Based on the product specifications, safety data sheet, and declaration of product composition submitted, subject article is a metallocene linear low density polyethylene (LLDPE) resin, containing by weight, less than 93% ethylene and 7-9% 1-hexene, with anti-block additives. It is in the form of translucent/white solid having a melt index of 0.9 g/10 minutes at 190°C and a density of 0.923 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of heavy-duty packaging and industrial packaging.

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

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson





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 AHTN 3901.40.00 MFN – 3% ad valorem ATIGA – Zero	2 TCC (AR) NO. 18-615
	3 DATE ISSUED NOV 12 2018

4 | **DESCRIPTION OF GOOD**

“EVOLUE™ SP1510”

Based on the product specifications, safety data sheet, and certificate of information for customs clearance submitted, subject article is a metallocene-catalyzed ethylene-alpha-olefin copolymer resin, containing by weight less than 95% ethylene and more than 5% alpha olefin (1-hexene). It is in the form of clear to white pellets having a melt flow rate of 1.0 g/10 minutes at 190°C and a density of 0.915 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of heavy-duty bags and as a strength and heat seal modifier.

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 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 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

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00609