



**BUREAU OF CUSTOMS**  
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

**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 *et y*

**SUBJECT :** TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS  
 (TCC/AR)

**DATE :** 27 September 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 21 September 2022 and the same having been reviewed and summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES       | 2022 AHTN CODE | 2022 RATES OF DUTY                    |
|----------|-------------------------------|----------------|---------------------------------------|
| 22-312   | "TANG CALAMANSI"              | 2106.90.55     | MFN – 10% Ad Valorem<br>ATIGA – Zero* |
| 22-315   | "EXXONMOBIL™ LLDPE LL 1002BU" | 3901.40.00     | MFN – 3% Ad Valorem                   |
| 22-316   | "EXXONMOBIL™ EXCEED™ 2018MB"  | 3901.40.00     | MFN – 3% Ad Valorem                   |
| 22-317   | "MARLEX® D139 POLYETHYLENE"   | 3901.40.00     | MFN – 3% Ad Valorem                   |
| 22-318   | "EXXONMOBIL™ EXCEED™ 1015MA"  | 3901.40.00     | MFN – 3% Ad Valorem                   |

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

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AOCG Memo No. 320-2022  
P-2



**BUREAU OF CUSTOMS**  
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

| TCC. NO. | DESCRIPTION OF ARTICLES        | 2022 AHTN CODE | 2022 RATES OF DUTY                    |
|----------|--------------------------------|----------------|---------------------------------------|
| 22-319   | "EXXONMOBIL™ EXCEED™ 1018MA"   | 3901.40.00     | MFN – 3% Ad Valorem                   |
| 22-320   | "EXXONMOBIL™ EXCEED™ 2018MA"   | 3901.40.00     | MFN – 3% Ad Valorem                   |
| 22-321   | "EXXONMOBIL™ LLDPE LL 1001BT"  | 3901.40.00     | MFN – 3% Ad Valorem                   |
| 22-322   | "EXXONMOBIL™ LLDPE LL 1002XBU" | 3901.40.00     | MFN – 3% Ad Valorem                   |
| 22-323   | "EXXONMOBIL™ LLDPE LL 1001XBU" | 3901.40.00     | MFN – 3% Ad Valorem                   |
| 22-337   | "TANG ORANGE"                  | 2106.90.55     | MFN – 10% Ad Valorem<br>ATIGA – Zero* |

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS





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AOCG Memo No. 320-2022 p.3

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 22-068

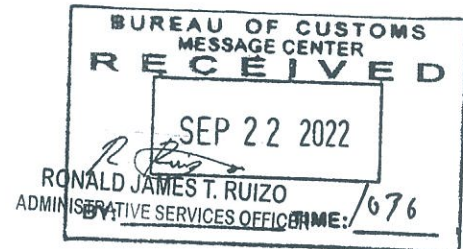
21 September 2022



BOC-09-34070

**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 Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of eleven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-312, 22-315, 22-316, 22-317, 22-318, 22-319, 22-320, 22-321, 22-322, 22-323 and 22-337, issued by this Commission on 21 September 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,

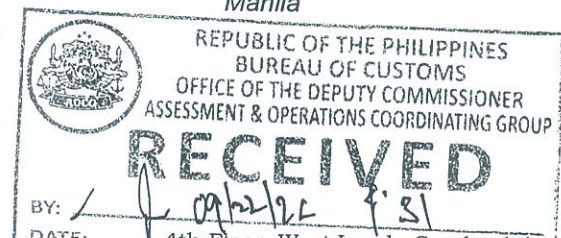
*MariLou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

OFFICE OF THE DIRECTOR  
RECEIVED







AOCG Memo no. 320-2022 p. 4

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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> |
|          | AHTN 2106.90.55<br>MFN - 10% ad valorem<br>ATIGA - Zero |          | 22-312              |
|          |   | <b>3</b> | <b>DATE ISSUED</b>  |
|          |   |          | 21 September 2022   |

|          |   |
|----------|---|
| <b>4</b> | <b>DESCRIPTION OF GOOD</b>  |
|          | <b>"TANG CALAMANSI"</b>   |
|          | <p>Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a calamansi-flavoured powdered instant drink mix. It is composed of refined cane sugar, acidity regulator, artificial sweeteners, anti-caking agent, stabilizer, flavour enhancer, natural and nature-identical calamansi flavour, vitamin C, powdered lime extract, titanium dioxide, and artificial colours. Packed in 20-g foil sachets, subject article is mixed with water to make a calamansi-flavoured beverage.</p> |



|          |  |
|----------|--|
| <b>5</b> | <b>REASONS FOR CLASSIFICATION</b>  |
|          | <p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i>, non-alcoholic or alcoholic preparations (not based on odoriferous substances) of a kind used in the manufacture of various non-alcoholic or alcoholic beverages. These preparations can be obtained by compounding vegetable extracts of heading 13.02 with lactic acid, tartaric acid, citric acid, phosphoric acid, preserving agents, foaming agents, fruit juices, etc. The preparations contain (in whole or in part) the flavouring ingredients which characterize a particular beverage. As a result, the beverage in question can usually be obtained simply by diluting the preparation with water, wine or alcohol, with or without the addition, for example, of sugar or carbon dioxide gas. Some of these products are specially prepared for domestic use; they are also widely used in industry in order to avoid the unnecessary transport of large quantities of water, alcohol, etc. As presented, these preparations are not intended for consumption as beverages and thus can be distinguished from the beverages of Chapter 22.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.55, 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 years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Marilou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b><br/>Chairperson</p> <p><i>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.</i></p> |







REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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hmm

**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<br>MFN - 3% ad valorem               |          | 22-315              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 21 September 2022   |

|          |   |
|----------|---|
| <b>4</b> | <b>DESCRIPTION OF GOOD</b>  |
|          | <p align="center"><b>“EXXONMOBIL™ LLDPE LL 1002BU”</b></p> <p>Based on the product datasheet, certificate of analysis, photograph of the packaging, and sample submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-butene, with thermal stabilizer, slip, and anti-block additives. It is in the form of white to off-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 agricultural films, blown films, garment films, and packaging films, among others.</p> |

|          |                                   |
|----------|-----------------------------------|
| <b>5</b> | <b>REASONS FOR CLASSIFICATION</b> |
|----------|-----------------------------------|

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

*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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## 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<br>MFN - 3% ad valorem               |          | 22-316              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 21 September 2022   |

|          |  |
|----------|--|
| <b>4</b> | <b>DESCRIPTION OF GOOD</b>   |
|          | <b>“EXXONMOBIL™ EXCEED™ 2018MB”</b>  |
|          | <p>Based on the product datasheet, certificate of analysis, safety data sheet, photograph of the packaging, and sample submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 94% ethylene and more than 6% 1-hexene, with processing aid, thermal stabilizer, slip, and anti-block additives. It is in the form of white to off-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 plastic bags, subject article is used in the manufacture of agricultural films, lamination films, and packaging films, among others.</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> <p style="text-align: right;">FOR THE COMMISSION<br/>Digitally signed<br/><i>MariLou P. Mendoza</i><br/><b>MARILOU P. MENDOZA</b><br/>Chairperson</p> <p><i>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.</i></p> |







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## 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<br>MFN - 3% ad valorem               |          | 22-317              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 21 September 2022   |

**4 DESCRIPTION OF GOOD****“MARLEX® D139 POLYETHYLENE”**

Based on the technical data sheet, safety data sheet, certificate of analysis, photograph of the packaging, and sample submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 92% ethylene and more than 8% 1-hexene, with processing aid additive. It is a metallocene linear low-density polyethylene (mLLDPE) in the form of opaque 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 blown films such as agricultural films and clarity packagings, among others.

**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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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<br>MFN - 3% ad valorem               |          | 22-318              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 21 September 2022   |

**4 DESCRIPTION OF GOOD**

**“EXXONMOBIL™ EXCEED™ 1015MA”**

Based on the product and safety data sheets, certificate of analysis, photograph of the packaging, and sample submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-hexene, with processing aid and thermal stabilizer additives. It is in the form of white to off-white pellets, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.915 g/cm<sup>3</sup>. Packed in 25-kg bags, subject article is used in the manufacture of lamination films, blown films, and food packaging, among others.

**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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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<br>MFN - 3% ad valorem               |          | 22-319              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 21 September 2022   |

**4 DESCRIPTION OF GOOD****“EXXONMOBIL™ EXCEED™ 1018MA”**

Based on the product and safety data sheets, certificate of analysis, photograph of the packaging, and sample submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-hexene, with processing aid and thermal stabilizer additives. It is in the form of white to off-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 agricultural films, blown films, lamination films, and packaging films, among others.

**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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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<br>MFN - 3% ad valorem               |          | 22-320              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 21 September 2022   |

**4 DESCRIPTION OF GOOD**

**“EXXONMOBIL™ EXCEED™ 2018MA”**

Based on the product and safety data sheets, certificate of analysis, photograph of the packaging, and sample submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 94% ethylene and more than 6% 1-hexene, with processing aid and thermal stabilizer additives. It is in the form of white to off-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 blown films, freezer films, lamination films, and packaging films, among others.

**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

*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> |
|          | AHTN 3901.40.00<br>MFN - 3% ad valorem               |          | 22-321              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 21 September 2022   |

**4 DESCRIPTION OF GOOD**

**“EXXONMOBIL™ LLDPE LL 1001BT”**

Based on the product datasheet, certificate of analysis, photograph of the packaging, and sample submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-butene, with slip, anti-block, and thermal stabilizer additives. It is in the form of white to off-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 agricultural films, blown films, lamination films, and packaging films, among others.

**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*

**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.*







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> |
| <p style="text-align: center;">AHTN 3901.40.00<br/>MFN - 3% ad valorem</p> |  | 22-322            |                     |
|  |  | <b>3</b>          | <b>DATE ISSUED</b>  |
|  |  | 21 September 2022 |                     |

**4 DESCRIPTION OF GOOD**

**“EXXONMOBIL™ LLDPE LL 1002XBU”**

Based on the product datasheet, certificate of analysis, photograph of the packaging, and sample submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-butene, with slip, anti-block, and thermal stabilizer additives. It is in the form of white to off-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 agricultural films, blown films, lamination films, and packaging films, among others.

**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.

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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.

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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> |
|          | AHTN 3901.40.00<br>MFN - 3% ad valorem               |          | 22-323              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 21 September 2022   |

**4 DESCRIPTION OF GOOD****"EXXONMOBIL™ LLDPE LL 1001XBU"**

Based on the product datasheet, certificate of analysis, photograph of the packaging, and sample submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-butene, with slip, anti-block, and thermal stabilizer additives. It is in the form of white to off-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 agricultural films, blown films, lamination films, and packaging films, among others.

**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

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Chairperson

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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> |
|          | AHTN 2106.90.55<br>MFN - 10% ad valorem<br>ATIGA - Zero |          | 22-337              |
|          |   | <b>3</b> | <b>DATE ISSUED</b>  |
|          |   |          | 21 September 2022   |

|          |  |
|----------|--|
| <b>4</b> | <b>DESCRIPTION OF GOOD</b>   |
|          | <b>"TANG ORANGE"</b>   |
|          | <p>Based on the product composition, manufacturing process flowchart, and product label submitted, subject article is an orange-flavoured powdered instant drink mix. It consists of refined cane sugar, acidity regulator, natural and nature-identical orange flavour, anti-caking agent, stabilizer, artificial sweeteners, flavour enhancers, artificial colours, titanium dioxide, vitamins and minerals, and powdered orange extract. Available in 19-g, 125-g, 250-g, and 375-g foil packs, subject article is mixed with water to make an orange-flavoured beverage.</p> |



|          |   |
|----------|---|
| <b>5</b> | <b>REASONS FOR CLASSIFICATION</b>   |
|          | <p>Heading 21.06 of ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i>, non-alcoholic or alcoholic preparations (not based on odoriferous substances) of a kind used in the manufacture of various non-alcoholic or alcoholic beverages. These preparations can be obtained by compounding vegetable extracts of heading 13.02 with lactic acid, tartaric acid, citric acid, phosphoric acid, preserving agents, foaming agents, fruit juices, etc. The preparations contain (in whole or in part) the flavouring ingredients which characterize a particular beverage. As a result, the beverage in question can usually be obtained simply by diluting the preparation with water, wine or alcohol, with or without the addition, for example, of sugar or carbon dioxide gas. Some of these products are specially prepared for domestic use; they are also widely used in industry in order to avoid the unnecessary transport of large quantities of water, alcohol, etc. As presented, these preparations are not intended for consumption as beverages and thus can be distinguished from the beverages of Chapter 22.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.55, 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 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

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