



## MEMORANDUM

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**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 *q.*

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

**DATE :** 02 September 2020

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 27 August 2020, 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	2020 RATES OF DUTY
20-137	"FUXU DISPOSABLE PROTECTIVE MASK (Non-medical Use) Model: FX-FM"	6307.90.90	MFN – 15% Ad Valorem ACFTA – Zero*
20-143	"BORSTAR® FB1200"	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**

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ACOG Memo No. 159-2020 p.2

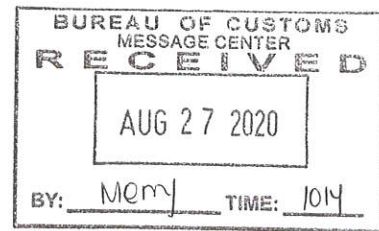


REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 20-079

27 August 2020

**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 No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of two (2) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-137 and 20-143, issued by this Commission on 26 August 2020. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

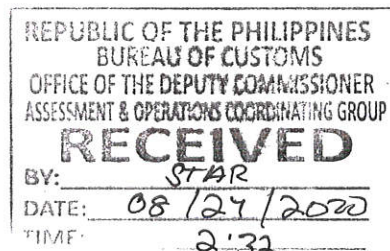
Thank you.

Very truly yours,

**MARILOU P. MENDOZA**  
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)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 6307.90.90</b> <b>MFN – 15% ad valorem</b> <b>ACFTA – Zero</b>		<b>20-137</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>26 August 2020</b>

**4 DESCRIPTION OF GOOD**

**“FUXU DISPOSABLE PROTECTIVE MASK (Non-medical Use)**  
**Model: FX-FM”**

Based on the certificate of compliance, test report, and pictures submitted, subject article is a protective mask in the form of accordion-pleated layers of polypropylene nonwovens with an ear loop on each side. It meets the requirements of Level III GB/T32610-2016 standard with filtration efficiency (salt medium) of more than 90%. Packed in a polybag and carton box containing 50 masks, subject article covers the mouth and nose of the wearer and is used as a physical barrier/protection against airborne particles and liquid contaminants. It is 17.5 cm long and 9.5 cm wide.

**5 REASONS FOR CLASSIFICATION**

Heading 63.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other made up articles, including dress patterns. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers made up articles of any textile material which are not included more specifically in other headings of Section XI or elsewhere in the Nomenclature. It includes, in particular, among others, face-masks for protection against dust, odours, etc., not equipped with a replaceable filter, but consisting of several layers of nonwovens, whether or not treated with activated carbon or having a central layer of synthetic fibres.

In view thereof, subject article is classified under AHTN 2017 subheading 6307.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, 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

**MARILOU P. MENDOZA**  
 Chairperson

**Note:** In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3901.40.00</b> <b>MFN - 3% ad valorem</b> <b>ATIGA - Zero</b>		<b>20-143</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>26 August 2020</b>

**4 DESCRIPTION OF GOOD****“BORSTAR® FB1200”**

Based on the product composition reported by a third-party laboratory, technical and safety data sheets, and product statement submitted, subject article is an ethylene-butene copolymer resin containing, by weight, less than 95% ethylene and more than 5% 1-butene, with added antioxidant. It is in the form of odourless natural-colour pellets having a density of 0.921 g/cm<sup>3</sup> and a melt flow index of 0.17 g/10 minutes at 190°C/2.16 kg reference condition. Packed in 25-kg bags, subject article is used in the manufacture of industrial films, compression packagings, and heavy-duty films, among others.

**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 Chapter 39 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 an 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

**Note:** In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.