



**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

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

**DATE :** 28 January 2021

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 26 January 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-271	"YULU MIRACLE"	8711.60.91	MFN – 30% Ad Valorem AIFTA– 5% Ad Valorem*
21-001	"BEEF CUBES"	1602.50.00	MFN – 35% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
21-002	"EXXONMOBIL ENABLE™ 2010MA PERFORMANCE POLYMER"	3901.40.00	MFN – 3% Ad Valorem



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

21-003	"EXXONMOBIL EXCEED™ 2012MK PERFORMANCE POLYMER"	3901.40.00	MFN – 3% Ad Valorem
21-004	"EXXONMOBIL EXCEED™ XP8784MK PERFORMANCE POLYMER"	3901.40.00	MFN – 3% Ad Valorem
21-005	"EXXONMOBIL ENABLE™ 2010ME PERFORMANCE POLYMER"	3901.40.00	MFN – 3% Ad Valorem
<b>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</b>			

For your information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**

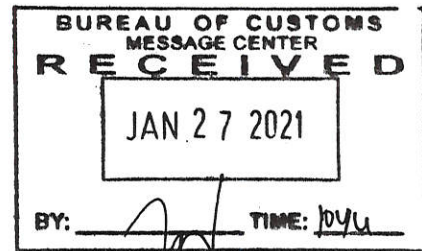


AOCG Memo No. 59-2021 p.3

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 21-006

26 January 2021



**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila

**Dear Commissioner Guerrero:**

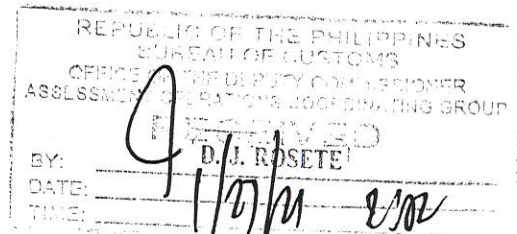
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of six (6) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-271, 21-001, 21-002, 21-003, 21-004 and 21-005 issued by this Commission on 26 January 2021. 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,

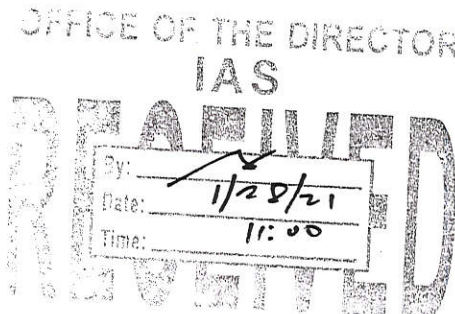
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

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Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)

Email Address: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph)



CERTIFICATION NUMBER: AJA18-0171





*mm*


REPUBLIC OF THE PHILIPPINES

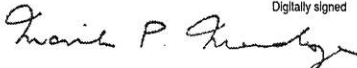
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8711.60.91</b> <b>MFN – 30% ad valorem</b> <b>AIFTA – 5% ad valorem</b>		<b>20-271</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>26 January 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<b>“YULU MIRACLE”</b>										
	<p>Based on the technical information submitted, subject article is a completely built-up (CBU) battery-operated bicycle designed for short-distance commutes. It is a smart vehicle (with built-in Bluetooth®, software, and other technologies) that can be rented/operated via mobile applications and Quick Response (QR) codes. It has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 35%;">Battery</td> <td>Lithium-ion (NMC), 48 V, 20 Ah</td> </tr> <tr> <td>Motor Type / Power Rating</td> <td>BLDC Hub Motor / 48 V, 250 W</td> </tr> <tr> <td>Maximum Speed</td> <td>25 kph</td> </tr> <tr> <td>Dimension (LxWxH)</td> <td>1,575 mm x 645 mm x 1,030 mm</td> </tr> <tr> <td>Weight without battery</td> <td>38 kg</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div>	Battery	Lithium-ion (NMC), 48 V, 20 Ah	Motor Type / Power Rating	BLDC Hub Motor / 48 V, 250 W	Maximum Speed	25 kph	Dimension (LxWxH)	1,575 mm x 645 mm x 1,030 mm	Weight without battery	38 kg
Battery	Lithium-ion (NMC), 48 V, 20 Ah										
Motor Type / Power Rating	BLDC Hub Motor / 48 V, 250 W										
Maximum Speed	25 kph										
Dimension (LxWxH)	1,575 mm x 645 mm x 1,030 mm										
Weight without battery	38 kg										

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.11 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a group of two-wheeled motorised vehicles which are essentially designed for carrying persons. In addition to motorcycles of the conventional type, the heading includes motor-scooters, characterised by their small wheels and by a horizontal platform which joins the front and rear portions of the vehicle; mopeds, equipped with both a built-in engine and a pedal system; and cycles fitted with an auxiliary motor.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8711.60.91, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 5% ad valorem, subject to the submission of Certificate of Origin (CO) Form “AI”.</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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p style="font-size: small;">Digitally signed</p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <p><i>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.</i></p>





MASTER COPY


AOCC Memo No. 59-2021 p. 5

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 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1602.50.00</b>		<b>21-001</b>
	<b>MFN - 35% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>PJEPA - Zero</b>		<b>26 January 2021</b>
	<b>AJCEPA - Zero</b>		

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p align="center"><b>"BEEF CUBES"</b></p> <p>Based on the product specifications submitted, subject articles are frozen, uncooked, boneless beef meat cut into cubes. These are seasoned with salt, black pepper, white pepper, garlic powder, and soy sauce, among others. Subject articles are packed in cardboard boxes containing six (6) x 1-kg plastic packs.</p> 

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 16.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other prepared or preserved meat, meat offal or blood. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, meat and meat offal prepared or preserved by other processes not provided for in Chapter 2 or heading 05.04, including those merely covered with batter or bread crumbs, truffled, seasoned (e.g., with both pepper and salt) or finely homogenised.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 1602.50.00, with a Most Favoured Nation (MFN) rate of duty of 35% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "JP" and "AJ", 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 align="right">FOR THE COMMISSION</p> <p align="right">Digitally signed <i>MariLou P. Mendoza</i></p> <p align="right"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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.</p>







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 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3901.40.00 MFN - 3% ad valorem		21-002
		<b>3</b>	<b>DATE ISSUED</b>
			26 January 2021

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“EXXONMOBIL ENABLE™ 2010MA PERFORMANCE POLYMER”</b>
	<p>Based on the certificate of analysis reported by a third-party laboratory, product and safety data sheets, and photograph of the actual product 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 0.920 g/cm<sup>3</sup>. Packed in 25-kg bags, subject article is used in the manufacture of agricultural films, multi-layer packaging films, and heavy-duty bags, among others.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;">Digitally signed <i>MariLou P. Mendoza</i></p> <p style="text-align: center;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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.</p>





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 2021 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>21-003</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>26 January 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“EXXONMOBIL EXCEED™ 2012MK PERFORMANCE POLYMER”</b>
	<p>Based on the certificate of analysis reported by a third-party laboratory, product and safety data sheets, and photograph of actual product submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 88% ethylene and more than 12% 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 0.912 g/cm<sup>3</sup>. Packed in 25-kg bags, subject article is used in the manufacture of barrier food packagings, form fills and seal packagings, freezer films, and heavy-duty bags, among others.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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.</p>







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 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3901.40.00</b>		<b>21-004</b>
	<b>MFN - 3% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>26 January 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“EXXONMOBIL EXCEED™ XP8784MK PERFORMANCE POLYMER”</b>
	<p>Based on the certificate of analysis reported by a third-party laboratory, product and safety data sheets, and photograph of actual product submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 89% ethylene and more than 11% 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 0.80 g/10 minutes at 190°C and a density of 0.914 g/cm<sup>3</sup>. Packed in 25-kg bags, subject article is used in the manufacture of barrier films, freezer films, and laminated sacks, among others.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;">Digitally signed <i>MariLou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>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.</i></p>





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 2021 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>21-005</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>26 January 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“EXXONMOBIL ENABLE™ 2010ME PERFORMANCE POLYMER”</b>
	<p>Based on the certificate of analysis reported by a third-party laboratory, product and safety data sheets, and photograph of actual product 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 1.0 g/10 minutes at 190°C and a density of 0.92 g/cm<sup>3</sup>. Packed in 25-kg bags, subject article is used in the manufacture of blown films for heavy-duty bags, food packagings, and stand-up pouches, among others.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;">Digitally signed <i>MariLou P. Mendoza</i></p> <p style="text-align: center;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>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.</i></p>

