

2019_05-005



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 : April 30, 2019

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 April 22-24, 2019, 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
19-034	"XSITE MODULAR BASE STATION – CABLE LANDING STATION, MODEL: XSBS-01"	8517.61.00	MFN – Zero
19-036	"CEFOR™ 1221P POLYETHYLENE RESIN"	3901.40.00	MFN – 3% Ad Valorem



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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099

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19-037	"CEFOR™ 1211P POLYETHYLENE RESIN"	3901.40.00	MFN – 3% Ad Valorem
19-038	"DOWLEX™ 2045.11G POLYETHYLENE RESIN"	3901.40.00	MFN - 3% Ad Valorem
19-039	"CEFOR™ 1210P POLYETHYLENE RESIN"	3901.40.00	MFN – 3% Ad Valorem
19-040	"CEFOR™ 1220P POLYETHYLENE RESIN"	3901.40.00	MFN – 3% Ad Valorem
19-042	"DOWLEX™ 2670G POLYETHYLENE RESIN"	3901.40.00	MFN - 3% Ad Valorem
19-043	"ELITE™ 5401G ENHANCED POLYETHYLENE RESIN"	3901.40.00	MFN - 3% Ad Valorem
19-044	"DOWLEX™ 2645G POLYETHYLENE RESIN"	3901.40.00	MFN - 3% Ad Valorem

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19-045	"DOWLEX™ 2645.11G POLYETHYLENE RESIN"	3901.40.00	MFN - 3% Ad Valorem
19-057	"GLOBACID DW LIQUID"	3808.94.90	MFN - 3% Ad Valorem
19-088	"UNITED NCNMAX 9900"	2936.29.00	MFN – Zero ACFTA - Zero
19-089	"UNITED UNI-C"	2936.27.00	MFN – 1% Ad Valorem ACFTA - Zero
19-099	"SPEARCLEAN LA"	3402.90.12	Export Duty – Zero
19-101	"BAIC X65"	8703.23.66	MFN – 30% Ad Valorem ACFTA - 30% Ad Valorem
19-118	"MAGICOH™ PELLET BINDER	3909.10.90	MFN – 5% Ad Valorem ACFTA - Zero

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MANILA 1099

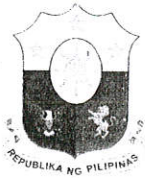
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19-119	"HDPE N610H"	3901.20.00	MFN – 10% Ad Valorem
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

2019-05-005 P.5



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TARIFF COMMISSION

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Time: 2:40 PM

TCOC Ref. No. 19-057

24 April 2019

BUREAU OF CUSTOMS
MESSAGE CENTER
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APR 25 2019
BY: [Signature] TIME: 4:29

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), 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 original copies of seventeen (17) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-034, 19-036, 19-037, 19-038, 19-039, 19-040, 19-042, 19-043, 19-044, 19-045, 19-057, 19-088, 19-089, 19-099, 19-101, 19-118, and 19-119, issued by this Commission from 22 – 24 April 2019.

Thank you.

Very truly yours,

[Signature]
MARILOU P. MENDOZA
Chairperson



REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT OPERATIONS COORDINATING GROUP
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BY: [Signature]
DATE: 26 APR 2019
TIME: 4:45 PM

Encl: As stated.

cc: The Secretary
Department of Finance
Manila

OFFICE OF THE DIRECTOR
IAS

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By: CL
Date: 29 APR 2019
Time: 2:40 PM

2019-05-005 P.U

2	TCC (AR) NO.
	19-034

Module (LxW)	Model Number/ Components	Description
B07 (7301 x 3658 mm)	XSBS01-3 "Optical Distribution Frame" <i>Module 5 of 5</i>	An integral part of B02, B08 and the entire base station.
B08 (7301 x 3658 mm)	XSBS01-4 "Fire Suppression System"	Utilizes FM-200® which extinguish fires without water for the base station. This module is interconnected to all modules within the base station for the purpose of fire prevention and suppression.

The modules come with heating, ventilation, and air-conditioning system (HVAC) for maintaining proper equipment room temperature; cable racking for proper wiring installation; and security (steel) fencing for access control to critical equipment found in each segment. CCTVs are installed to monitor equipment and support security monitoring module. Also, fire suppression units are installed to modules to signal the main system for fire incidents. Subject article also comes with two (2) backup generators necessary for unstable electricity and power outage to ensure continuous operation.

5 REASONS FOR CLASSIFICATION

Note 4 to Section XVI of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

Heading 85.17 of the AHTN 2017 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless networks (such as a local or wide area network). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most common types of base stations are those for cellular networks, which receive and transmit radio waves to and from cellular telephones or to other wired or wireless networks. Each base station covers a geographical area (a cell). If the user moves from one cell to another while telephoning, the call is automatically transferred from one cell to another without interruption.

In view thereof, subject article is classified under AHTN 2017 subheading 8517.61.00, with a Most Favoured Nation (MFN) rate of duty of zero.

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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8517.61.00 MFN - Zero		19-034
		3	DATE ISSUED
			APR 22 2019

4 DESCRIPTION OF GOOD

“XSITE MODULAR BASE STATION – CABLE LANDING STATION, MODEL: XSBS-01”

Based on the brochure and technical information submitted, subject article is a modular base station consisting of prefabricated equipment and panels for telecommunication. It consists of eight (8) modules with the following specifications:

Module (LxW)	Model Number/ Components	Description
B01 (6699 x 3658 mm)	XSBS01-2 “Power Distribution System”	Provides power to the entire base station. This module has interconnection with modules B02 to B08. It consists of Direct Current (DC) Plants A&B, Automatic Transfer Switch (ATS) and Main Electrical Panels.
B02 (6699 x 3658 mm)	XSBS01-3 “Optical Distribution Frame” <i>Module 1 of 5</i>	Interconnections between communication facilities, integrated fiber splicing, fiber termination, fiber optic adapters and connectors and cable connections. This has components interconnected to the secondary optical distribution frame module such as Uninterruptible Power Supply (UPS) and Battery Distribution Fuse Bay (BDFB).
B03 (6699 x 3658 mm)	XSBS01-3 “Optical Distribution Frame” <i>Module 2 of 5</i>	Houses the 2800-gallon fuel tank (shiploose) devoted to the power distribution system. This module is an integral part of B02, B08 and the entire base station.
B04 (6699 x 3658 mm)	XSBS01-3 “Optical Distribution Frame” <i>Module 3 of 5</i>	An integral part of B05, B07, B08 and the entire base station.
B05 (7301 x 3658 mm)	XSBS01-1 “Security Monitoring Unit”	Consist of servers and monitoring systems, collects and analyses information to detect suspicious behavior or unauthorized system changes within the station’s network. It houses the main controls of the closed-circuit television camera (CCTV) and access to all the critical components of each module. It also houses UPS and has a comfort room. This module is an integral part of B01, B07, B08 and the entire base station.
B06 (7301 x 3658 mm)	XSBS01-3 “Optical Distribution Frame” <i>Module 4 of 5</i>	Houses a 2800-gallon fuel tank that feeds the power distribution system. It is an integral part of B02, B07, B08 and the entire base station.

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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 2019 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 3901.40.00 MFN - 3% ad valorem	19-036
	3 DATE ISSUED
	APR 24 2019

4 | DESCRIPTION OF GOOD

“CEFOR™ 1221P POLYETHYLENE RESIN”

Based on the technical information, declaration of composition, and safety data sheet submitted, subject article is an ethylene-butene copolymer resin, containing by weight, less than 95% ethylene and more than 5% 1-butene, without slip and anti-block additives. It is in the form of odourless white pellets having a melt flow 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 cast film for industrial, food, and specialty packaging applications.

5 | REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including 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 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.

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



19-00071

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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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 3901.40.00 MFN - 3% ad valorem</p>		19-037	
		3	DATE ISSUED
		APR 24 2019	

4 | **DESCRIPTION OF GOOD**

“CEFOR™ 1211P POLYETHYLENE RESIN”

Based on the technical information, declaration of composition, and safety data sheet submitted, subject article is an ethylene-butene copolymer resin containing, by weight, less than 95% ethylene and more than 5% 1-butene, without slip and anti-block additives. It is in the form of odourless translucent to white pellets having a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, it is used in the manufacture of blown film for industrial, food, and specialty packaging applications.

5 | **REASONS FOR CLASSIFICATION**

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including 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 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.

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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 3901.40.00 MFN - 3% ad valorem</p>			19-038
		3	DATE ISSUED
		APR 22 2019	

4 DESCRIPTION OF GOOD

“DOWLEX™ 2045.11G POLYETHYLENE RESIN”

Based on the product specifications, safety data sheet, and declaration of composition submitted, subject article is an ethylene-octene copolymer resin containing, by weight, less than 95% ethylene and more than 5% 1-octene, with slip and anti-block additives. It is in the form of odourless white pellets having a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.922 g/cm³. Packed in 25-kg bags, subject article is used for high-speed thin film applications.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes, and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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
19-00058

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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		19-039
		3	DATE ISSUED
			APR 24 2019

4 DESCRIPTION OF GOOD

“CEFOR™ 1210P POLYETHYLENE RESIN”

Based on the technical information, declaration of composition, and safety data sheet submitted, subject article is an ethylene-butene copolymer resin containing, by weight, less than 95% ethylene and more than 5% 1-butene, with slip and anti-block additives. It is in the form of translucent to white pellets having a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.919 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of blown film for industrial, food, and specialty packaging applications.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to 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.

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 2019 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 3901.40.00 MFN - 3% ad valorem	19-040
	3 DATE ISSUED
	APR 24 2019

4 | **DESCRIPTION OF GOOD**

“CEFOR™ 1220P POLYETHYLENE RESIN”

Based on the technical information, declaration of composition, and safety data sheet submitted, subject article is an ethylene-butene copolymer resin containing, by weight, less than 95% ethylene and more than 5% 1-butene, with slip and anti-block additives. It is in the form of odourless translucent to white pellets having a melt flow index of 2.0 g/10 minutes at 190°C and a density of 0.919 g/cm³. Packed in 25-kg bags, it is used in the manufacture of blown film for industrial, food, and specialty packaging applications.

5 | **REASONS FOR CLASSIFICATION**

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to 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.

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



19-00074



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3901.40.00 MFN - 3% ad valorem		19-042	
		3	DATE ISSUED
		APR 22 2019	

4	DESCRIPTION OF GOOD
“DOWLEX™ 2607G POLYETHYLENE RESIN”	
<p>Based on the product specifications, safety data sheet, and declaration of composition submitted, subject article is an ethylene-hexene copolymer resin containing, by weight, less than 95% ethylene and more than 5% 1-hexene, without slip and anti-block additives. It is in the form of odourless translucent to white pellets having a melt flow index of 2.3 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, subject article is used to produce high-output cast film lines for high performance industrial stretch films.</p>	

5	REASONS FOR CLASSIFICATION
<p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes, and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	

FOR THE COMMISSION


 Republic of the Philippines
 TARIFF COMMISSION


19-00059

MARILOU P. MENDOZA
 Chairperson

2019-05-005 P.14



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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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
		19-044	
AHTN 3901.40.00 MFN - 3% ad valorem		3	DATE ISSUED
		APR 22 2019	

4 DESCRIPTION OF GOOD

"DOWLEX™ 2645G POLYETHYLENE RESIN"

Based on the product specifications, safety data sheet, and declaration of composition submitted, subject article is an ethylene-hexene copolymer resin containing, by weight, less than 95% ethylene and more than 5% 1-hexene, without slip and anti-block additives. It is in the form of odourless translucent to white pellets having a melt flow index of 0.90 g/10 minutes at 190°C and a density of 0.919 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of blown film for industrial, food, and specialty packaging applications.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including 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

2019-05-005 P.15

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863(CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		19-043
		3	DATE ISSUED
			APR 22 2019

4 DESCRIPTION OF GOOD

“ELITE™ 5401G ENHANCED POLYETHYLENE RESIN”

Based on the product specifications, safety data sheet, and declaration of product composition submitted, subject article is an ethylene-octene copolymer resin, containing by weight less than 95% ethylene and more than 5% 1-octene, with slip and anti-block additives. It is in the form of odourless, white pellets having a melt flow 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 automated packaging applications, specifically for food and specialty packaging 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



Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2019-05-09 P.16



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		19-045
		3	DATE ISSUED
			APR 22 2019

4	DESCRIPTION OF GOOD
	<p align="center">“DOWLEX™ 2645.11G POLYETHYLENE RESIN”</p> <p>Based on the product specifications, safety data sheet, and declaration of composition submitted, subject article is an ethylene-hexene copolymer resin containing, by weight, less than 95% ethylene and more than 5% 1-hexene, with slip and anti-block additives. It is in the form of odourless translucent to white pellets having a melt flow index of 0.90 g/10 minutes at 190°C and a density of 0.921 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of blown film in industrial, food, and specialty packaging applications.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes, and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

FOR THE COMMISSION



Republic of the Philippines
 TARIFF COMMISSION



19-00062

Mari Lou P. Mendoza

MARILOU P. MENDOZA
 Chairperson

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3808.94.90 MFN - 3% ad valorem		19-057
		3	DATE ISSUED
			APR 22 2019

4 DESCRIPTION OF GOOD

“GLOBACID DW LIQUID”

Based on the certificate of composition and product specifications submitted, subject article is a mixture of water and acids (lactic acid, phosphoric acid, citric acid, propionic acid, and acetic acid, among others) in the form of dark amber liquid with typical sweet-acid smell. It is used for decontaminating and acidifying animal feeds and drinking water. It inhibits the uncontrolled growth of pathogen bacteria, including *Escherichia coli* and *Salmonella*, and reduces the buffer capacity of hard water, thus improving the bio-availability of some antibiotics. Packed in 5-kg or 200-kg plastic drums and 1,000-kg containers, subject article is added at a rate of 1 to 3 kilograms per ton of feed or at 1 to 5 milliliters per 1,000 liters of water.

5 REASONS FOR CLASSIFICATION

Heading 38.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of products intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. The products of 38.08 include, among others, disinfectants. Disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects. Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilising instruments. They are also used in agriculture for disinfecting seeds and in the manufacture of animal feeds to control undesirable micro-organisms. The group includes sanitisers, bacteriostats and sterilisers.

In view thereof, subject article is classified under AHTN 2017 subheading 3808.94.90 with a Most Favoured Nation (MFN) rate 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



Republic of the Philippines
TARIFF COMMISSION



19-00063

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2019-05-005 P.18



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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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 2936.29.00 MFN - Zero ACFTA - Zero		19-088	
		3	DATE ISSUED
		APR 22 2019	

4 DESCRIPTION OF GOOD

“UNITED NCNMAX 9900”

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product label, photograph of packaging, and finished-product specification submitted, subject article is a ≥99%-pure niacin in the form of white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added to animal feed at various dosages for 3 to 7 days for the prevention of niacin deficiency in cattle, swine, and poultry.

5 REASONS FOR CLASSIFICATION

Heading 29.36 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, vitamin PP and derivatives thereof used primarily as vitamins. Vitamin PP is the anti-pellagra vitamin essential for growth, oxidations, cellular respiration, protein and carboxyhydrate metabolism. It includes, among others, nicotinic acid (INN) (pyridine-β-carboxylic acid, niacin). Animal sources (e.g., liver, kidney, fresh meat of mammals and certain kinds of fish) and vegetable sources (brewers' yeast, cereal germs and pericarp, etc.). Obtained synthetically. Colourless crystals, soluble in alcohol, liposoluble; relatively stable to heat and oxidation.

In view thereof, subject article is classified under AHTN 2017 subheading 2936.29.00, with a Most Favoured Nation (MFN) rate of duty of zero 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



Republic of the Philippines
TARIFF COMMISSION



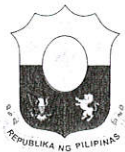
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MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

2019-05-005 P.19

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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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 2936.27.00 MFN - 1% ad valorem ACFTA - Zero</p>		19-089
		3	DATE ISSUED
			APR 22 2019

4 DESCRIPTION OF GOOD

“UNITED UNI-C”

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product label, photograph of packaging, and finished-product specification submitted, subject article is a white to almost-white crystalline powder composed of 99%-pure L-ascorbate-2-phosphate. Packed in 25-kg bags, subject article is administered to swine and poultry by adding to feeds at a rate of 100 to 150 mg per 1 kg of feed, for the prevention of ascorbic acid deficiency and to aid in the synthesis of collagen and blood clotting.

5 REASONS FOR CLASSIFICATION

Heading 29.36 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, vitamin C and derivatives thereof used primarily as vitamins. Vitamin C is the anti-scorbutic vitamin, and increases resistance to infections. It is soluble in water. It includes, among others, vitamin C (L- or DL-ascorbic acid (INN)). Ascorbic acid is contained in many foodstuffs of vegetable (fruit and green vegetables, potatoes, etc.) or animal (liver, spleen, adrenal glands, brains, milk, etc.) origin; it can be extracted from lemon juice, green and red peppers, green aniseed leaves, and from residual liquors from the treatment of agave fibres. Nowadays, it is obtained almost exclusively by synthesis. It is a white crystalline powder, fairly stable in dry air, and acts as a strong reducing agent.

In view thereof, subject article is classified under AHTN 2017 subheading 2936.27.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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

2019-05-005 P. 20

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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 2019 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
AHTN 3402.90.12 Export Duty - Zero		19-099	
		3	DATE ISSUED
		APR 22 2019	

4 DESCRIPTION OF GOOD

“SPEARCLEAN LA”

Based on the product information, material safety data sheet, and sample submitted, subject article is an alkaline-based liquid cleaning preparation. It is in the form of odourless clear-yellow to brownish-yellow liquid and composed of sodium gluconate (anionic surfactant), sodium metasilicate pentahydrate, ethylenediaminetetraacetic acid, and deionized water. Packed in 20-l plastic carboys and 200-l plastic drums, subject article is used in cleaning applications and used as a cleaning booster to caustic soda for bottle-washing.

5 REASONS FOR CLASSIFICATION

Heading 34.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises three categories of preparations, including washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface-active agents. These various preparations generally contain essential constituents and one or more subsidiary constituents. The presence of these latter constituents distinguishes, in particular, these preparations from surface-active preparations. The essential constituents are synthetic organic surface-active agents or soaps or mixtures thereof. The subsidiary constituents are, among others, builders (e.g., sodium polyphosphates, carbonates, silicate or borate, salts of nitrilotriacetic acid (NTA)). These preparations act on surfaces by bringing the soil on the surface into a state of solution or dispersion. Washing preparations based on surface-active agents are also known as detergents. This type of preparation is used for washing clothes and also dishes or kitchen utensils. They may be liquids, powders or pastes and are used for household or industrial purposes.

In view thereof, subject article is classified under AHTN 2017 subheading 3402.90.12.

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

2019-05-005 P.21



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	<p style="text-align: center;">AHTN 8703.23.66</p> <p style="text-align: center;">MFN - 30% ad valorem</p> <p style="text-align: center;">ACFTA - 30% ad valorem</p>	2	TCC (AR) NO.
				19-101
			3	DATE ISSUED
			APR 22 2019	

4 DESCRIPTION OF GOOD

“BAIC X65”

Based on the technical information submitted, subject article is a compact sports utility vehicle (SUV) designed with a front-wheel drive and a seating capacity for up to five (5) persons. It is powered by a four-cylinder petrol (gasoline) engine with cylinder capacity of 1,992 cc, fitted with four (4) side doors and a lift-up rear door with window, and has gross vehicle weight (g.v.w.) of 2,060 kg and dimensions of 4,654 mm x 1,816 mm x 1,680 mm (LxWxH). Subject article is available in various colors (black, white, green, dark-green, red, purple, and gold) and is to be imported as a completely built-up (CBU) unit.



5 REASONS FOR CLASSIFICATION

Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8703.23.66, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3909.10.90 MFN - 5% ad valorem ACFTA - Zero		19-118
		3	DATE ISSUED
			APR 22 2019

4 DESCRIPTION OF GOOD

“MAGICOH™ PELLET BINDER”

Based on the product composition, technical specifications, production flowchart, certificate of analysis, brochure, and sample submitted, subject article is a feed binding agent consisting of polymethylolcarbamide and silica (anti-caking agent). It is a urea-formaldehyde resin in the form of white free-flowing powder obtained by reacting formaldehyde with carbamide, followed by spray-drying, grinding, and sieving. Packed in polypropylene (PP) laminated kraft sack containing twenty (20) 1-kg PP bags, subject article is used as a pellet binder in the production of feeds for fish, shrimp, poultry, and swine.

5 REASONS FOR CLASSIFICATION

Note 6(b) to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 39.09 of the AHTN 2017 covers amino-resins, phenolic resins and polyurethanes, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, amino-resins. These are formed by the condensation of amines or amides with aldehydes (formaldehyde, furfuraldehyde, etc.). The most important are urea resins (for example, urea-formaldehyde), thiourea resins (for example, thiourea-formaldehyde), melamine resins (for example, melamine-formaldehyde) and aniline resins (for example, aniline-formaldehyde).

In view thereof, subject article is classified under AHTN 2017 subheading 3909.10.90 with a Most Favoured Nation (MFN) rate of duty of 5% 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



Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2019-05-005 P-23

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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 2019 RATE/S OF IMPORT DUTY AHTN 3901.20.00 MFN - 10% ad valorem	2 TCC (AR) NO. 19-119
	3 DATE ISSUED APR 22 2019

4 | **DESCRIPTION OF GOOD**

“HDPE N610H”

Based on the technical information and safety data sheet submitted, subject article is a 100% high-density polyethylene (HDPE) resin obtained by processing recycled HDPE bottles. It is in the form of white to off-white pellets having a melt flow index of 0.24 g/10 minutes at 190°C and a density of 0.947 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of rigid plastic bottles.

5 | **REASONS FOR CLASSIFICATION**

Note 6(b) to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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.

Furthermore, Note 7 to this Chapter states that heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that high-density polyethylene (HDPE) is polyethylene having a specific gravity at 20 °C of 0.94 or more (calculated on an additive-free polymer basis). It is used in the manufacture of a variety of blow-moulded and injection-moulded articles, woven sacks, gasoline and oil containers, for the extrusion of pipes, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.20.00, with a Most Favoured Nation (MFN) rate of duty of 10% 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