



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



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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 CIRCULAR/ADVANCE RULING
(TCC/AR)

DATE : 17 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 Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued 15 September 2020, and the same was submitted and reviewed by the Office, summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES | 2017 AHTN CODE | 2020 RATES OF DUTY |
|--|---|----------------|---|
| 20-147 | "LWA200-CU154 LAMIPAK® 200ml PACKAGING MATERIAL" | 4811.59.20 | MFN – 7% Ad Valorem ACFTA – 5% Ad Valorem* |
| <i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i> | | | |

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

South Harbor, Gate 3, Port Area, Manila 1099

Tel. Nos 527-4537, 527-1935

Website: www.customs.gov.ph Email: Boc.cares@customs.gov.ph

A Modernized and Credible Customs Administration That is Among the World's Best

AOCG Memo No. 171-2020 p. 2



BOC-09-15315

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 20-084

15 September 2020



COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

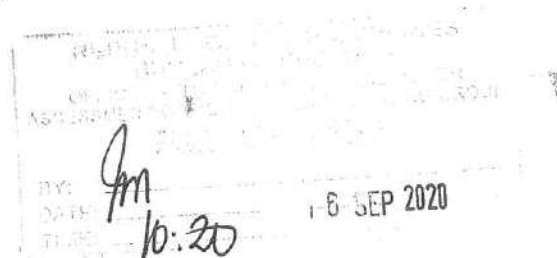
Dear Commissioner Guerrero:

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 a PDF copy of one (1) Advance Ruling on Tariff Classification, with TCC (AR) No. 20-147, issued by this Commission on 15 September 2020. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

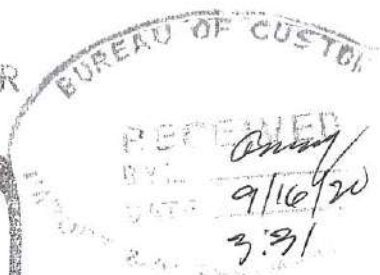
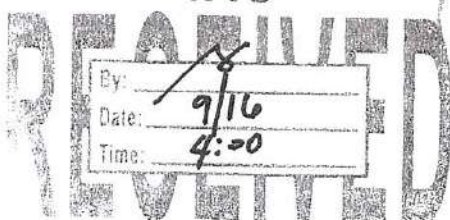
MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila

OFFICE OF THE DIRECTOR
IAS





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|---|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 4811.59.20 MFN – 7% ad valorem ACFTA – 5% ad valorem | | 20-147 |
| | | 3 | DATE ISSUED |
| | | | 15 September 2020 |

| | |
|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | “LWA200-CU154 LAMIPAK® 200 ml PACKAGING MATERIAL” |
| | <p>Based on the complete material composition and other technical specifications submitted, subject article is a printed unbleached paperboard (154 g/m²), laminated with polyethylene (PE) plastic (20 g/m²), and lined with an aluminium foil (17 g/m²). It is covered on both sides with PE plastic (outer and inner layers of 14 g/m² and 30 g/m², respectively). To be imported in rolls with maximum reel diameter of 1,150 mm and width of 174 mm, subject article is an aseptic material used in the manufacture of packaging for 200-ml beverages.</p> |
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 48.11 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading applies to rolls or sheets of, among others, paper, paperboard, cellulose wadding and webs of cellulose fibres, coated or covered, provided in the case of paper or paperboard coated or covered with plastics, the layer of plastics does not constitute more than half the total thickness. Paper and paperboard for the manufacture of packagings for beverages and other foodstuffs, printed with texts and illustrations referring to the goods to be packaged therein, covered on both faces with thin transparent sheets of plastics, with or without a lining of metal foil (on the face which will form the inside of the packaging), are also classified in this heading. These products may be creased and marked to identify individual containers to be cut from the rolls.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 4811.59.20, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</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;"><i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p>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.</p> |