



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

AOCG Memo No. 170-2023

**MASTER COPY**  
hmo

## MEMORANDUM

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL

**FROM :**   
ATTY. VENER S. BAQUIRAN  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 01 June 2023

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 May 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-175	"ALUFORMS ALUMINUM FORMWORKS"	8480.60.00	MFN – 1% ad valorem ATIGA – Zero
23-194	"TE1FU STAINLESS STEEL CABLE GLAND"	7326.90.99	MFN – 15% ad valorem
23-248	"EMOSMART™ L15"	2710.19.89	MFN – Zero
23-270	"LEE KUM KEE CHILI BEAN SAUCE (TOBAN DJAN)"	2103.90.13	MFN – 7% ad valorem ACFTA – Zero
23-278	"NISSAN X-TRAIL E-POWER, MODEL NO.: P33A"	8703.80.98	MFN – Zero AJCEPA – Zero PJEPA – 20% ad valorem
23-302	"ACID-ALL™"	3824.99.99	MFN – 3% ad valorem
23-305	"COHERE™ PLASTOMER 8402"	3901.40.00	MFN – 3% ad valorem AKFTA – 3% ad valorem

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





# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 170-2023 p-2

**MASTER COPY**

*lmm*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-306	"SABIC <sup>®</sup> LINEAR LOW-DENSITY POLYETHYLENE (LLDPE) 218BJ"	3901.40.00	MFN – 3% ad valorem
23-307	"COHERE™ PLASTOMER 8102L"	3901.40.00	MFN – 3% ad valorem AKFTA – 3% ad valorem
23-320	"LEE KUM KEE BLACK BEAN GARLIC SAUCE"	2103.90.13	MFN – 7% ad valorem ACFTA - Zero
23-321	"LEE KUM KEE LEMONGRASS MARINADE"	2103.90.13	MFN – 7% ad valorem ACFTA - Zero
<b>*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).</b>			

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-042

26 May 2023

**COMMISSIONER BIENVENIDO Y. RUBIO**

Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila



Dear **Commissioner Rubio**:

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 a PDF copies of 11 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-175, 23-194, 23-248, 23-270, 23-278, 23-302, 23-305, 23-306, 23-307, 23-320, and 23-321, issued by this Commission on 26 May 2023. 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,

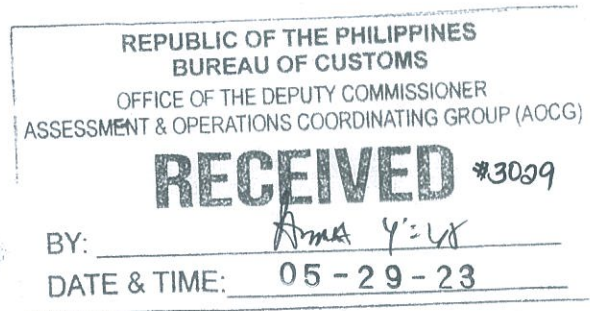
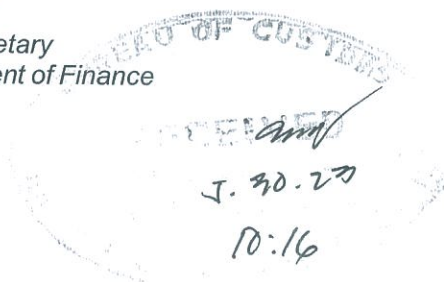
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

5/30  
12:40

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



26 MAY 2023



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 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
AHTN 8480.60.00 MFN - 1% ad valorem ATIGA - Zero		23-175	
		<b>3</b>	<b>DATE ISSUED</b>
		26 May 2023	

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
<b>“ALUFORMS ALUMINUM FORMWORKS”</b>	
<p>Based on the brochure, packing list, and photograph of the product submitted, subject article is an unassembled system of moulds made of light and sturdy aluminium panel frames and with a locking mechanism. The system consists of wall panels, beam panels, deck panels, pin wedges, accessory tools, sponges, wall boards, and props, among others. Assembled on-site, the moulds are used to hold the form of poured concrete to create architectural structures. When the concrete hardens, subject article is dismantled and can be used for other projects.</p>	

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

Heading 84.80 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 covers, among others, moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in general, the essential function of a mould is to retain the material in a predetermined shape while it sets; some moulds also exert a certain pressure on the material. The heading includes, among others, moulds for moulding concrete, cement or asbestos-cement goods (tubes, vats, paving stones, flags, chimney-pots, bannisters, architectural ornaments, wall, floor or roof slabs, etc.). Also moulds for making prefabricated construction elements of reinforced or prestressed concrete (window frames, parts of vaulting beams, railway sleepers, etc.).

In view thereof, subject article is classified under AHTN 2022 subheading 8480.60.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and 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 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 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7326.90.99 MFN - 15% ad valorem		23-194
		<b>3</b>	<b>DATE ISSUED</b>
			26 May 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“TE1FU STAINLESS STEEL CABLE GLAND”</b>
	<p>Based on the brochure and technical specifications submitted, subject article is a double seal cable gland made from stainless steel. It consists of an inner seal assembly, armour cone, clamping ring, outer seal nut assembly, deluge seal, and cable gland body, among others. It has a gland size ranging from 20S16 to 130 and corresponding entry thread sizes ranging from M20 to M130. Subject article facilitates the passage or entry of wires and cables for attachment to equipment and allows the easy connection and disconnection of cables from the equipment.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 73.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding, assembling, welding, turning, milling or perforating other than articles included in the preceding headings of this Chapter or covered by Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7326.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> 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**
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2710.19.89 MFN - Zero		23-248
		<b>3</b>	<b>DATE ISSUED</b>
			26 May 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“EMOSMART™ L15”</b>
	<p>Based on the composition declaration, product brochure, information on manufacturing, packaging, labelling and storage, complementary information, safety data sheet, and letter from the Department of Energy (DOE) submitted, subject article is a colourless medium oil composed of C13-15 alkane. It is obtained from the distillation of hydrogenated fossils, of which, according to the ISO 3405 method, less than 90% by volume (including losses) distils at 210°C and more than 65% by volume (including losses) distils at 250°C. Packed in 167-kg drums (net weight), subject article is used as an emollient in cosmetic applications such as in skin care, hair care, make-up, sun care, cleanser, make-up remover, and similar products, at a recommended level of 0.5 - 50%.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 27.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, petroleum oils and oils obtained from bituminous minerals, other than crude. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes “topped crudes” (where certain lighter fractions have been removed by distillation), as well as light, medium and heavy oils obtained in more or less broad fractions by the distillation or refining of crude petroleum oils or of crude oils obtained from bituminous minerals. These oils, which are more or less liquid or semi-solid, consist predominantly of non-aromatic hydrocarbons such as paraffinic, cyclic (naphthenic).</p> <p>Furthermore, the Supplementary Explanatory Notes (SEN) to heading 27.10 of the AHTN 2022 state that for the purposes of heading 27.10, “medium oils” means oils of which less than 90% by volume (including losses) distils at 210 °C and 65 % or more by volume (including losses) distils at 250 °C (ASTM D 86 method).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2710.19.89, with a Most Favoured Nation (MFN) rate of duty of zero.</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>Mari Lou P. Mendoza</i> Digitally signed</p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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.</p>





hmm

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 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2103.90.13 MFN - 7% ad valorem ACFTA - Zero		23-270
		<b>3</b>	<b>DATE ISSUED</b>
			26 May 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“LEE KUM KEE CHILI BEAN SAUCE (TOBAN DJAN)”</b>
	<p>Based on the product specifications, ingredients declaration, production process flowchart, photograph of the packaging, and sample submitted, subject article is a coarse and grainy, orange-red sauce made from salted chili peppers, water, fermented soybean paste, fermented broad bean paste, sugar, modified corn starch, chili pepper powder, dehydrated garlic, soybean oil, acidity regulator, and flavour enhancers. Packed in 226-g and 368-g glass jars, subject article is ideally used as a dipping sauce and in making spicy dishes.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. The heading also includes certain preparations, based on vegetables or fruit, which are mainly liquids, emulsions or suspensions, and sometimes contain visible pieces of vegetables or fruit. These preparations differ from prepared or preserved vegetables and fruit of Chapter 20 in that they are used as sauces, i.e., as an accompaniment to food or in the preparation of certain food dishes, but are not intended to be eaten by themselves.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</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

**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)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<p style="text-align: center;">AHTN 8703.80.98 MFN - Zero AJCEPA - Zero PJEPA - 20% ad valorem</p>		23-278	
		3	<b>DATE ISSUED</b>
		26 May 2023	

4	<b>DESCRIPTION OF GOOD</b>												
<p><b>"NISSAN X-TRAIL E-POWER, MODEL NO.: P33A"</b></p> <p>Based on the brochure and technical information submitted, subject article is a completely built-up (CBU) all-wheel-drive (four-wheel drive system) electric vehicle. It is fitted with an electric motor which solely drives the wheels and a separate gasoline engine for generating power and charging the battery pack, eliminating the need for plug-in charging. It also employs regenerative braking by converting the kinetic energy from deceleration into electrical energy and feeding it back to the battery pack. Subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td><b>Battery Type</b></td> <td>Lithium-ion</td> </tr> <tr> <td><b>Engine displacement</b></td> <td>1,498 cc</td> </tr> <tr> <td><b>Fuel Tank capacity</b></td> <td>55 L</td> </tr> <tr> <td><b>Overall Dimension (LxWxH)</b></td> <td>4,680 x 1,840 x 1,725 mm</td> </tr> <tr> <td><b>Gross Vehicle Weight</b></td> <td>2,100 - 2,535 kg</td> </tr> <tr> <td><b>Seating Capacity</b></td> <td>Up to 7 persons</td> </tr> </table> 		<b>Battery Type</b>	Lithium-ion	<b>Engine displacement</b>	1,498 cc	<b>Fuel Tank capacity</b>	55 L	<b>Overall Dimension (LxWxH)</b>	4,680 x 1,840 x 1,725 mm	<b>Gross Vehicle Weight</b>	2,100 - 2,535 kg	<b>Seating Capacity</b>	Up to 7 persons
<b>Battery Type</b>	Lithium-ion												
<b>Engine displacement</b>	1,498 cc												
<b>Fuel Tank capacity</b>	55 L												
<b>Overall Dimension (LxWxH)</b>	4,680 x 1,840 x 1,725 mm												
<b>Gross Vehicle Weight</b>	2,100 - 2,535 kg												
<b>Seating Capacity</b>	Up to 7 persons												
5	<b>REASONS FOR CLASSIFICATION</b>												

Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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. Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as "Electric Vehicles (EVs)".

In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of zero; and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero and 20% ad valorem, respectively, subject to submission of Certificate of Origin (CO) Forms "AJ" and "JP", respectively.

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.





hmm

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 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3824.99.99</b> <b>MFN - 3% ad valorem</b>		<b>23-302</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>26 May 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ACID-ALL™”</b>
	<p>Based on the product specifications, certificate of formulation, method of manufacture, Certificate of Product Registration from the Bureau of Animal Industry (BAI), safety data sheet, product label, and photograph of the product submitted, subject article is a maple-flavoured acidifier in the form of a white powder. It is composed of phosphoric acid, silicon dioxide, citric acid, and natural and artificial flavors. Packed in 1-kg, 5-kg, 10-kg, 15-kg, 20-kg, and 25-kg plastic bags; 200-kg plastic drums; and 1,000-kg bulk totes, subject article is to be added to feeds, at a rate of 2 to 3 kg/tonne, for pig starter and poultry diets to support digestion by optimizing pH levels and maintaining water balance.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, 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 Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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**
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 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>AKFTA - 3% ad valorem</b>		<b>23-305</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>26 May 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“COHERE™ PLASTOMER 8402”</b>
	<p>Based on the technical specifications, testing report, and material safety data sheet submitted, subject article is a metallocene-catalyzed ethylene-octene copolymer resin, containing by weight less than 85% ethylene and more than 15% 1-octene. It is in the form of colourless pellets, with a melt flow index of 3.5 g/10 minutes at 190 °C and a density of 902 kg/m<sup>3</sup> (0.902 g/cm<sup>3</sup>). Packed in 25-kg bags, subject article is used in the manufacture of low-temperature sealing layer for high value packaging [i.e., it provides low seal initiation temperature (SIT), seal-through contamination, and toughness improvement] and of cast stretch films.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 4 to Chapter 39 of the ASEAN Harmonized 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 and an ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK”.</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>Digitally signed</i>  </p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> 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

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 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>23-306</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>26 May 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SABIC® LINEAR LOW-DENSITY POLYETHYLENE (LLDPE) 218BJ”</b>
	<p>Based on the technical specifications, safety data sheet, testing report, and packaging information submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 91% ethylene and more than 9% 1-butene, with an additive package typically designed for a broader range of food applications. It is in the form of colourless pellets, with a melt flow index of 2.0 g/10 minutes at 190°C and a density of 918 kg/m<sup>3</sup> (0.918 g/cm<sup>3</sup>). Packed in 25-kg bags, subject article is used in the manufacture of lamination films, barrier films, and melt embossed 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>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> 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.</p>





hmo

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 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3901.40.00 MFN - 3% ad valorem AKFTA - 3% ad valorem		23-307
		<b>3</b>	<b>DATE ISSUED</b>
			26 May 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“COHERE™ PLASTOMER 8102L”</b>
	<p>Based on the technical specifications, safety data sheet, and testing report submitted, subject article is a metallocene catalyzed ethylene-octene copolymer resin, containing by weight less than 82% ethylene and more than 18% 1-octene, with slip and anti-block additives. It is in the form of colourless pellets, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 902 kg/m<sup>3</sup> (0.902 g/cm<sup>3</sup>). Packed in 25-kg bags, subject article is used in the manufacture of low-temperature sealing layer for high-value packaging [i.e., it provides low seal initiation temperature (SIT), seal-through contamination, and toughness improvement].</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 and an ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK”.

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.





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 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2103.90.13 MFN - 7% ad valorem ACFTA - Zero		23-320
		<b>3</b>	<b>DATE ISSUED</b>
			26 May 2023

**4 DESCRIPTION OF GOOD**

**“LEE KUM KEE BLACK BEAN GARLIC SAUCE”**

Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a savoury and ready-to-use sauce in the form of a dark-brown, pourable liquid with specks of black beans and garlic. It is made of soy sauce, fermented black beans, water, sugar, dehydrated garlic, salt, soybean oil, rice wine, and modified corn starch. Packed in 226-g and 368-g glass bottles; 2.27-kg tin cans; and 20-kg plastic pails, subject article is used to add flavour to stir-fried and steamed dishes.



**5 REASONS FOR CLASSIFICATION**

Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour.

In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% 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 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 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2103.90.13 MFN - 7% ad valorem ACFTA - Zero		23-321
		<b>3</b>	<b>DATE ISSUED</b>
			26 May 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“LEE KUM KEE LEMONGRASS MARINADE”</b>
	<p>Based on the product specifications, ingredients declaration, manufacturing process flowchart, and photograph of the product submitted, subject article is a marinade in the form of a reddish-brown viscous sauce. It is made of water, soy sauce, sugar, tomato paste, yeast extract, dried glucose syrup, oyster sauce, soybean oil, dehydrated garlic, salt, modified corn starch, lemongrass powder, onion powder, spice, natural flavour, acidity regulator, stabilizer, and flavour enhancers. Packed in 60-g sachets, subject article is used for marinating, pan-frying, stir-frying, baking, and roasting dishes.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</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>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> 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.</p>