



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 173-2023  
**MEMORANDUM**

**MASTER COPY**  
*hmo*

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

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

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

**DATE :** 25 May 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 22 May 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-237	"CR-8839 POLYETHYLENE TEREPHTHALATE RESIN"	3907.61.00	MFN – 5% 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**



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EMAIL



BOC-09-40886

AOCG Memo No. 172-2023 p. 2

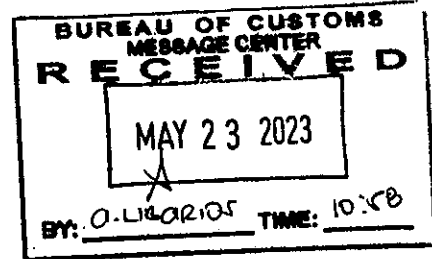
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-040

22 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**:

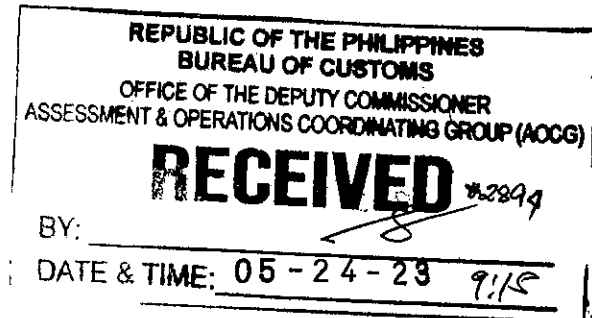
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 23-237, issued by this Commission on 22 May 2023. This Advance Ruling has 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

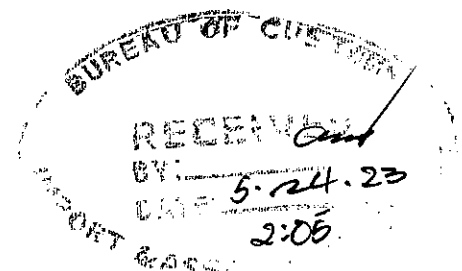
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

5/24  
2:40



23 MAY 2023





REPUBLIC OF THE PHILIPPINES

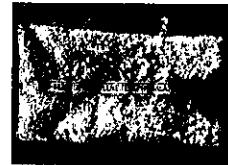
TARIFF COMMISSION

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 3907.61.00 MFN - 5% ad valorem ACFTA - Zero		23-237
		<b>3</b>	<b>DATE ISSUED</b>
			22 May 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"CR-8839 POLYETHYLENE TEREPHTHALATE RESIN"</b>
	<p>Based on the technical specifications, material safety data sheet, and photograph of the product submitted, subject article is a bottle grade polyethylene terephthalate (PET) resin, a copolymer of purified terephthalic acid, ethylene glycol (EG), and purified isophthalic acid (PIA). It is in the form of cream-coloured granules and has a melting point of <math>\geq 245^{\circ}\text{C}</math>, intrinsic viscosity of <math>0.80 \pm 0.02</math> dL/g (equivalent to 80 mL/g), and specific gravity of <math>1.4 \text{ g/cm}^3</math>. Packed in 1,100-kg jumbo polyethylene bags, subject article is used as a raw material for hot-filling beverage bottles.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 6 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms, among others, blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.07 of the AHTN 2022 covers, among others, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that polyesters include poly(ethylene terephthalate) (PET). Polymer generally formed by the esterification of terephthalic acid with ethylene glycol or obtained from the reaction of dimethyl terephthalate with ethylene glycol. Apart from its very important use in textiles, it finds application, for example, in packaging films, recording tapes, soft-drink bottles. Poly(ethylene terephthalate) having a viscosity number of 78 ml/g or higher is generally used for the production of bottles. The viscosity number of 78 ml/g or higher corresponds to an intrinsic viscosity value of 0.7 dl/g or higher.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3907.61.00, 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".</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><i>MariLou P. Mendoza</i> Digitally signed</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>

