



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

AOCG Memo No. 176-2023

MEMORANDUM

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

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

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

DATE : 16 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 14 June 2023 and the same having been reviewed and summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES | 2022 AHTN CODE | 2023 RATES OF DUTY |
|----------|-------------------------|----------------|---------------------|
| 23-326 | "PETROTHENE GA1810" | 3901.40.00 | MFN – 3% ad valorem |

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



BOC-09-41341

AOCG Memo No. 176-2023 p. 2

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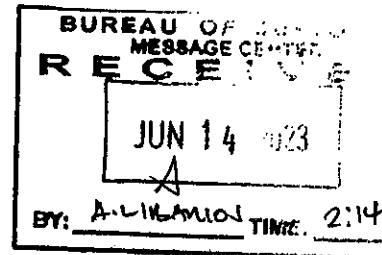
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-046

14 June 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. 23-326, issued by this Commission on 14 June 2023. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Marilou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

6/14
3:50

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

RECEIVED #3482

BY: *Ann Y. Off*
DATE & TIME: **06-14-23**

Encl: As stated

cc: The Secretary
Department of Finance
Manila

ann
6.15.23
1:19





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 3901.40.00 MFN - 3% ad valorem | | 23-326 |
| | | 3 | DATE ISSUED |
| | | | 14 June 2023 |

| | |
|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | "PETROTHENE GA1810" |
| | <p>Based on the product composition, technical and safety data sheets, and manufacturing process flowchart submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 91% ethylene and more than 9% 1-hexene. It is in the form of translucent to white pellets, with 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 the manufacture of food and heavy-duty packaging; agriculture, lamination, liner, and shrink films; and retail carryout bags, among others.</p> |
| 5 | REASONS FOR CLASSIFICATION |
| | <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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> Digitally signed</p> <p style="text-align: center;">MARILOU P. MENDOZA 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> |

