



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

AOCG Memo No. 208-2023

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
Deputy Commissioner
Assessment and Operations Coordinating Group (AOCG)

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

DATE : 20 July 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 July 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-131	"PHILIPS 43HFL5214U 43" MEDIASUITE PROFESSIONAL DISPLAY"	8528.52.00.100	MFN - Zero ACFTA - Zero* RCEP - Zero*
23-196	"PHILIPS 65HFL5214U 65" MEDIASUITE PROFESSIONAL DISPLAY"	8528.52.00.100	MFN - Zero ACFTA - Zero* RCEP - Zero*
23-334	"LEE KUM KEE PURE SESAME OIL"	1515.50.10	MFN - 3% ad valorem ACFTA - Zero* RCEP - Zero*
23-407	"VITAL HEPATO"	2309.90.20	MFN - Zero
23-413	"UNITED CAPTEX T2"	3824.99.99	MFN - 3% ad valorem
23-414	"UNITED SDB 9000"	2836.30.00	MFN - Zero ACFTA - Zero* RCEP - Zero*
23-416	"BIOTIN"	2936.29.00	MFN - Zero ACFTA - Zero* RCEP - Zero*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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AOCG Memo No. 208-2023 p-2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-441	"DXN TOOTHBRUSH, MODEL: CHILDREN - 300"	9603.21.00	MFN - 10% ad valorem ATIGA - Zero* AANZFTA - Zero* ACFTA - Zero* AHKFTA - 4% ad valorem AIFTA - Zero* AJCEPA - Zero* AKFTA - Zero* RCEP - Zero*
23-454	"DXN® TOMATO CANDY WITH HONEY"	1704.90.99	MFN - 15% ad valorem ATIGA - Zero* AANZFTA - Zero* ACFTA - Zero* AHKFTA - 6% ad valorem AIFTA - 11.25% ad valorem AJCEPA - Zero* AKFTA - 5% ad valorem RCEP - 15% ad valorem
23-468	"NISSAN GT-R"	8703.24.51	MFN - 30% ad valorem AJCEPA - 30% ad valorem PJEPA - Zero* RCEP - 30%*
23-469	"NISSAN NEW Z"	8703.23.68	MFN - 30% ad valorem AJCEPA - 20% ad valorem* PJEPA - 20% ad valorem* RCEP - 30% ad valorem*
23-478	"ANTEO™ FK1826"	3901.40.00	MFN - 3% ad valorem
23-479	"ANTEO™ FK1820"	3901.40.00	MFN - 3% ad valorem
23-480	"ANBIQ™ FM1810"	3901.40.00	MFN - 3% ad valorem
23-481	"ANBIQ™ FM1818"	3901.40.00	MFN - 3% ad valorem
23-482	"BORSTAR® FB1200"	3901.40.00	MFN - 3% ad valorem
23-483	"BORSTAR® FB1350"	3901.40.00	MFN - 3% ad valorem
23-484	"ANTEO™ FK2715"	3901.40.00	MFN - 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. 208 - 2023 p. 3

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-485	"ANTEO™ FK1828"	3901.40.00	MFN – 3% ad valorem
23-486	"BORSTAR® FB2230"	3901.40.00	MFN – 3% ad valorem

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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BOC-09-42057

AOCG Memo No. 2023-2023 P. 4 REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-059

14 July 2023

COMMISSIONER BIENVENIDO Y. RUBIO

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

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

RECEIVED #4515

BY: hmm-3-20

DATE & TIME: 07-18-23

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 PDF copies of 20 Advance Rulings on Tariff Classification, with TCC (AR) Nos 23-131, 23-196, 23-334, 23-407, 23-413, 23-414, 23-416, 23-441, 23-454, 23-468, 23-469, 23-478, 23-479, 23-480, 23-481, 23-482, 23-483, 23-484, 23-485, and 23-486, issued by this Commission on 14 July 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

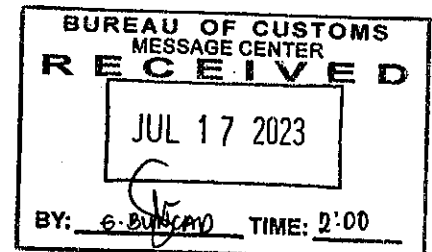
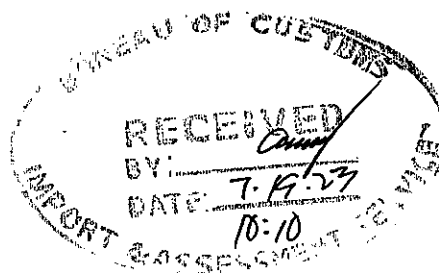
7/19 11:20

MARILOU P. MENDOZA

Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960

Website: tariffcommission.gov.ph • Philippine Tariff Finder: tariffcommission.gov.ph



AOCG Memo No. 208-2023P-5

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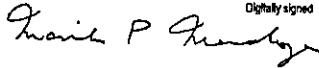
TARIFF COMMISSION

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 8528.52.00.100 MFN - Zero ACFTA - Zero RCEP - Zero		23-131
		3	DATE ISSUED
			14 July 2023

4	DESCRIPTION OF GOOD												
	"PHILIPS 43HFL5214U 43" MEDIASUITE PROFESSIONAL DISPLAY"												
	<p>Based on the brochure submitted, subject article is an ultra-high definition light emitting-diode (LED) display powered by Android operating system. It features a display management software for accessing and controlling multimedia content. It has built-in speakers, internal memory, WiFi connectivity, and Input/Output (I/O) ports. Designed to be used as a monitor and digital signage in hospitality settings such as in hotels, subject article comes with a remote control, batteries, power cord, and an edge stand, and has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Diagonal screen size (inch)</td> <td>43</td> </tr> <tr> <td>Panel Resolution</td> <td>3,840 x 2,160</td> </tr> <tr> <td>Dimensions (WxHxD) (mm)</td> <td>958 x 560 x 80</td> </tr> <tr> <td>Product weight (kg)</td> <td>7.6</td> </tr> <tr> <td>Electrical requirement</td> <td>110 ~ 240 VAC, 50 ~ 60 Hz</td> </tr> <tr> <td>I/O Ports</td> <td>Universal Serial Bus (USB); RJ-45 interface; High-Definition Multimedia Interface (HDMI); mini-jack (headphone/speaker) interface; and RJ-48 interface</td> </tr> </table>	Diagonal screen size (inch)	43	Panel Resolution	3,840 x 2,160	Dimensions (WxHxD) (mm)	958 x 560 x 80	Product weight (kg)	7.6	Electrical requirement	110 ~ 240 VAC, 50 ~ 60 Hz	I/O Ports	Universal Serial Bus (USB); RJ-45 interface; High-Definition Multimedia Interface (HDMI); mini-jack (headphone/speaker) interface; and RJ-48 interface
Diagonal screen size (inch)	43												
Panel Resolution	3,840 x 2,160												
Dimensions (WxHxD) (mm)	958 x 560 x 80												
Product weight (kg)	7.6												
Electrical requirement	110 ~ 240 VAC, 50 ~ 60 Hz												
I/O Ports	Universal Serial Bus (USB); RJ-45 interface; High-Definition Multimedia Interface (HDMI); mini-jack (headphone/speaker) interface; and RJ-48 interface												

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00.100, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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 <i>Digitally signed</i>  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>





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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 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.52.00.100 MFN - Zero ACFTA - Zero RCEP - Zero		23-196
		3	DATE ISSUED
			14 July 2023

4 DESCRIPTION OF GOOD

"PHILIPS 65HFL5214U 65" MEDIASUITE PROFESSIONAL DISPLAY"

Based on the brochure submitted, subject article is an ultra-high definition light-emitting diode (LED) display powered by Android operating system. It features a display management software for accessing and controlling multimedia content. It has built-in speakers, internal memory, WiFi connectivity, and Input/Output (I/O) ports. Designed to be used as a monitor and digital signage in hospitality settings such as in hotels, subject article comes with a remote control, batteries, power cord, and an edge stand, and has the following specifications:

Diagonal screen size (inch)	65
Panel Resolution	3,840 x 2,160
Dimensions (WxHxD) (mm)	1,446 x 837 x 76
Product weight (kg)	17.6
Electrical requirement	110~ 240 VAC, 50~ 60 Hz
I/O Ports	Universal Serial Bus (USB); RJ-45 interface; High-Definition Multimedia Interface (HDMI); mini-jack (headphone/speaker) interface; and RJ-48 interface

5 REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).

In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00.100, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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.



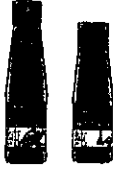
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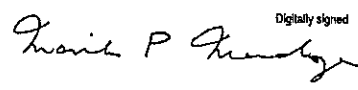
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1515.50.10 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		23-334
		3	DATE ISSUED
			14 July 2023

4	DESCRIPTION OF GOOD
	"LEE KUM KEE PURE SESAME OIL"
	<p>Based on the ingredients declaration, quality assurance sheet, manufacturing process flowchart, and photograph of the product submitted, subject article is an unrefined sesame oil in the form of a light amber free-flowing liquid. It is produced by the mechanical extraction of roasted sesame seeds, followed by sedimentation and then filtration. Packed in 115-mL and 207-mL glass bottles, subject article is used in sautéing meats and vegetables or is added to dressings and marinades, to impart flavour and fragrance and accent the overall taste of dishes.</p> <div style="text-align: right;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 15.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers single, fixed vegetable or microbial fats and oils and their fractions other than those specified in headings 15.07 to 15.14. The following are of particular commercial importance, among others, sesame oil, obtained from the seeds of an annual herb, <i>Sesamum indicum</i>. It is a semi-drying oil, the finer grades of which are used in shortenings, salad oil, margarine and similar food products, and in medicines. The poorer grades are used for industrial purposes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1515.50.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <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>





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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 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		23-407
		3	DATE ISSUED
			14 July 2023

4	DESCRIPTION OF GOOD
	“VITAL HEPATO”
	<p>Based on the finished product specifications, product information sheet, certificate of formulation, manufacturing process, certificate of analysis, product label, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is a feed supplement in the form of a grey liquid with yellow pigments. It is composed of sorbitol, sodium chloride, magnesium chloride, choline chloride, betaine, vitamin PP, methionine, and plant extracts. It is intended to improve digestion and reduce risks of liver steatosis syndrome in sows, dairy cows, ewes and goats, and poultry. Packed in 1-L and 5-L high-density polyethylene (HDPE) bottles, subject article is administered via drinking water or directly on the feed intake, and is recommended during weaning time, force-feeding, and critical growth phases of animals.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, 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 <small>Digitally signed</small> <i>MariLou P. Mendoza</i> 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>





TARIFF COMMISSION

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 3824.99.99 MFN - 3% ad valorem		23-413	
		3	DATE ISSUED
		14 July 2023	

4 DESCRIPTION OF GOOD

"UNITED CAPTEX T2"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, photograph of packaging, and certificate of composition submitted, subject article is a toxin binder for animal feeds in the form of a powder. It is composed of modified hydrated sodium calcium aluminosilicate, propionic acid, ammonium acetate, and enzymatic complex, among others. Packed in 25-kg bags, subject article is added at a rate of 2.0 to 5.0 grams per kilogram of dietary feed, for the adsorption and enzymatic degradation of mycotoxins in feeds.

5 REASONS FOR CLASSIFICATION

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.

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.

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

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	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2836.30.00 MFN - Zero ACFTA - Zero RCEP - Zero		23-414
		3	DATE ISSUED
			14 July 2023

4	DESCRIPTION OF GOOD
	"UNITED SDB 9000"
	Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, product label, and photograph of the packaging submitted, subject article is pure sodium bicarbonate in the form of a white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added to animal feeds at a rate of 40 to 120 grams per kilogram of body weight of cattle and sheep for the treatment of metabolic acidosis.

5	REASONS FOR CLASSIFICATION
	<p>Note 1(a) to Chapter 28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.</p> <p>Heading 28.36 of the AHTN 2022 covers, among others, carbonates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, carbonates (neutral carbonates, hydrogencarbonates or bicarbonates, basic carbonates) – metal salts of the non-isolated carbonic acid (H₂CO₃), whose anhydride (CO₂) falls in heading 28.11. This group includes sodium hydrogencarbonate (acid carbonate, sodium bicarbonate) (NaHCO₃). It is usually a crystalline powder or white crystals, soluble in water, especially when hot, and liable to deteriorate in a humid atmosphere. Used in medicine (for treating gravel); for manufacturing digestive tablets and aerated beverages; in the preparation of baking powders; in the porcelain industry, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2836.30.00, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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> 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>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

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 2936.29.00 MFN - Zero ACFTA - Zero RCEP - Zero		23-416
		3	DATE ISSUED
			14 July 2023

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"BIOTIN"</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, production process flowchart, and product specifications submitted, subject article is a pure biotin (C₁₀H₁₆N₂O₃S) (Vitamin H) in the form of a white or off-white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg cartons and drums, subject article is to be added to swine and poultry feeds in different dosages, to prevent biotin deficiency in swine and poultry.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 1(a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.36 of the AHTN 2022 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 Vitamin H and derivatives thereof used primarily as vitamins. Vitamin H is necessary for the growth of certain micro-organisms; it is essential for the health of the skin, muscles and nervous system. It is soluble in water and stable to heat. Vitamin H or biotin is found in egg-yolk, in kidneys and liver, milk, brewers' yeast, molasses, etc. It is prepared by synthesis.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2936.29.00, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</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> 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>





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AOCG Memo No. 208-2023 p.12


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

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 9603.21.00	23-441										
<table border="0"> <tr> <td>MFN - 10% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - 4% ad valorem</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - 10% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - 4% ad valorem	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		3 DATE ISSUED
MFN - 10% ad valorem	ATIGA - Zero										
AANZFTA - Zero	ACFTA - Zero										
AHKFTA - 4% ad valorem	AIFTA - Zero										
AJCEPA - Zero	AKFTA - Zero										
RCEP - Zero											
	14 July 2023										

4 DESCRIPTION OF GOOD
<p style="text-align: center;">“DXN TOOTHBRUSH, MODEL: CHILDREN - 300”</p> <p>Based on the product information sheet, product label, and photograph of the product submitted, subject article is a toothbrush consisting of a rounded brush head with soft tapered nylon bristles and a tongue cleaner at the back, and a nonskid polypropylene (PP) plastic handle. It has a length of 160 mm and weight of 10 g. Suitable for cleaning the teeth and tongues of children below 12 years old, subject article is available in various colours.</p> 

5 REASONS FOR CLASSIFICATION
<p>Heading 96.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes tooth brushes, including dental-plate brushes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9603.21.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and the following applicable preferential rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>



hmt

2	TCC (AR) NO.
23-441	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (% ad valorem)</i>	<i>Proof of Origin</i>
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	4	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

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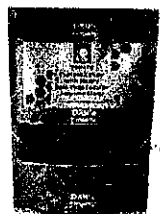
AOCG Memo No. 208-2023 p.14

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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.
<p style="text-align: center;">AHTN 1704.90.99</p> <p>MFN - 15% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - 6% ad valorem AIFTA - 11.25% ad valorem AJCEPA - Zero AKFTA - 5% ad valorem RCEP - 15% ad valorem</p>		<p style="text-align: center;">23-454</p> <p>3</p> <p style="text-align: center;">DATE ISSUED</p> <p style="text-align: center;">14 July 2023</p>	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“DXN® TOMATO CANDY WITH HONEY”</p> <p>Based on the finished good specifications, product information sheet, manufacturing process flowcharts, product ingredient declaration, photograph of the product, product label, and sample submitted, subject article is a ready-to-eat round dark-brown candy with a sweet-sour taste. It is made from tomato (<i>Solanum lycopersicum</i>) powder, honey, and virgin coconut oil. Subject article is available in 250-g resealable pouches.</p> 	

5	REASONS FOR CLASSIFICATION
<p>Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies. It includes, <i>inter alia</i>, fruit jellies and fruit pastes put up in the form of sugar confectionery and preparations based on natural honey put up in the form of sugar confectionery (e.g., “halva”).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	



2	TCC (AR) NO.
23-454	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	15	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

MariLou P. Mendoza
Digitally signed

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 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.24.51 MFN - 30% ad valorem AJCEPA - 30% ad valorem PJEPA - Zero RCEP - 30% ad valorem		23-468
		3	DATE ISSUED
			14 July 2023

4 DESCRIPTION OF GOOD

"NISSAN GT-R"

Based on the technical specifications and photographs of the product submitted, subject article is a completely built-up (CBU), all-wheel drive (four-wheel drive system) sports car equipped with a spark-ignition internal combustion engine. It has a six-speed dual clutch transmission, a keyless entry, and a push start-stop function. Subject article has the following specifications:

Engine type	Dual Overhead Camshaft (DOHC) Twin Turbocharged V6
Cylinder capacity (cc)	3,799
Maximum Power (ps/rpm)	570 / 6,800
Maximum torque (N-m/rpm)	637 / 3,300 - 5,800
Overall dimension (LxWxH) (mm)	4,710 x 1,895 x 1,370 mm
Curb weight (kg)	1,754
Seating capacity	4 persons



5 REASONS FOR CLASSIFICATION

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; 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.). The heading includes motor cars (e.g., limousines, taxis, sports cars, and racing cars).

In view thereof, subject article is classified under AHTN 2022 subheading 8703.24.51, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form "AJ"; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of CO Form "JP"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

MariLou P. Mendoza
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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 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.23.68 MFN - 30% ad valorem AJCEPA - 20% ad valorem PJEPA - 20% ad valorem RCEP - 30% ad valorem		23-469
		3	DATE ISSUED
			14 July 2023

4 DESCRIPTION OF GOOD

"NISSAN NEW Z"

Based on the technical specifications and photographs of the product submitted, subject article is a completely built-up (CBU), rear-wheel drive sports car equipped with a spark-ignition internal combustion engine. It has a six-speed manual and nine-speed automatic transmission variants. Subject article has the following specifications:

Engine type	Dual Overhead Camshaft (DOHC) Twin Turbo
Cylinder capacity (cc)	2,997
Maximum power (ps/rpm)	405 / 6,400
Maximum torque (N-m/rpm)	475 / 1,600 - 5,400
Overall dimension (LxWxH)	4,380 x 1,845 x 1,315
Curb Weight (kg) (Manual/Auto)	1614 / 1647
Seating capacity	2 persons



5 REASONS FOR CLASSIFICATION

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; 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.). The heading includes motor cars (e.g., limousines, taxis, sports cars, and racing cars).

In view thereof, subject article is classified under AHTN 2022 subheading 8703.23.68, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of 20% ad valorem, subject to submission of Certificate of Origin (CO) Form "AJ"; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of 20% ad valorem, subject to submission of CO Form "JP"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 30% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

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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 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		23-478
		3	DATE ISSUED
			14 July 2023

4	DESCRIPTION OF GOOD
	"ANTEO™ FK1826"
	Based on the chemical composition statement, testing report, and product data and safety information sheets submitted, subject article is an ethylene-hexene-butene copolymer resin, containing by weight less than 89% ethylene, and more than 11% 1-butene and 1-hexene, with slip, antiblock, antioxidant, and processing aid additives. It is in the form of odourless pellets, with a melt flow index of 1.5 g/10 minutes at 190°C and a density of 918 kg/m ³ (0.918 g/cm ³). Packed in 25-kg bags, subject article is used in the manufacture of agriculture, shrink, and multilayer packaging films; liquid and frozen food packagings; lamitubes; and stand-up pouches, among others.

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;"><small>Digitally signed</small> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">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>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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		23-479
		3	DATE ISSUED
			14 July 2023

4	DESCRIPTION OF GOOD
	"ANTEO™ FK1820"
	<p>Based on the chemical composition statement, testing report, and product data and safety information sheets submitted, subject article is an ethylene-hexene-butene copolymer resin, containing by weight less than 90% ethylene, and more than 10% 1-butene and 1-hexene, with antioxidant and processing aid additives. It is in the form of odourless pellets, with a melt flow index of 1.5 g/10 minutes at 190°C and a density of 918 kg/m³ (0.918 g/cm³). Packed in 25-kg bags, subject article is used in the manufacture of agriculture, multilayer packaging, protection, and stretch cling films; frozen food packaging; and stand-up pouches, 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> <small>Digitally signed</small></p> <p style="text-align: right;">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>





AOCG Memo No. 208-2023 p.20

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TARIFF COMMISSION

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		23-480
		3	DATE ISSUED
			14 July 2023

4 DESCRIPTION OF GOOD

“ANBIQ™ FM1810”

Based on the chemical composition statement, testing report, and product data and safety information sheets submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 92% ethylene and more than 8% 1-butene, with antioxidant and polymer processing aid additives. It is in the form of odourless pellets, with a melt flow index of 1.1 g/10 minutes at 190°C and a density of 918 kg/m³ (0.918 g/cm³). Packed in 25-kg bags, subject article is used in the manufacture of liquid and food packagings, agriculture films, and multilayer packaging films, among others.

5 REASONS FOR CLASSIFICATION

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.

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

MariLou P. Mendoza
Digitally signed

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 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		23-481
		3	DATE ISSUED
			14 July 2023

4 DESCRIPTION OF GOOD

"ANBIQ™ FM1818"

Based on the chemical composition statement, testing report, and product data and safety information sheets submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 91% ethylene and more than 9% 1-butene, with antioxidant, slip, antiblock and polymer processing aid additives. It is in the form of odourless pellets, with a melt flow index of 1.1 g/10 minutes at 190°C and a density of 918 kg/m³ (0.918 g/cm³). Packed in 25-kg bags, subject article is used in the manufacture of liquid and food packagings, agriculture films, and multilayer packaging films, among others.

5 REASONS FOR CLASSIFICATION

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.

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

MariLou P. Mendoza
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MARILOU P. MENDOZA
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TARIFF COMMISSION

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		23-482
		3	DATE ISSUED
			14 July 2023

4 DESCRIPTION OF GOOD

“BORSTAR® FB1200”

Based on the chemical composition statement, testing report, and product and safety information sheets submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 91% ethylene and more than 9% 1-butene, with antioxidant additive. It is in the form of odourless pellets, with a melt flow index of 0.17 g/10 minutes at 190°C/2.16 kg and a density of 921 kg/m³ (0.921 g/cm³). Packed in 25-kg bags, subject article is used in the manufacture of greenhouse, grape cover, mulch, and industrial films; compression packagings; and soft geomembranes, among others.

5 REASONS FOR CLASSIFICATION

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.

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.





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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 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		23-483
		3	DATE ISSUED
			14 July 2023

4	DESCRIPTION OF GOOD
	“BORSTAR® FB1350”
	<p>Based on the chemical composition statement, testing report, and product and safety information sheets submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 95% ethylene and more than 5% 1-butene, with antioxidant additives. It is in the form of odourless pellets, with a melt flow index of 0.15 g/10 minutes at 190°C/2.16 kg and a density of 935 kg/m³ (0.935 g/cm³). Packed in 25-kg bags, subject article is used in the manufacture of monolayer, co-extrusion, industrial, and shrink films; and heavy-duty shipping sacks, 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> <small>Digitally signed</small></p> <p style="text-align: right;">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>





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TARIFF COMMISSION

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		23-484
		3	DATE ISSUED
			14 July 2023

4 DESCRIPTION OF GOOD

“ANTEO™ FK2715”

Based on the chemical composition statement, testing report, and safety information and product data sheets submitted, subject article is an ethylene-hexene-butene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-hexene and 1-butene, with antioxidant and processing aid additives. It is in the form of odourless pellets, with a melt flow index of 1.3 g/10 minutes at 190°C and a density of 927 kg/m³ (0.927 g/cm³). Packed in 25-kg bags, subject article is used in the manufacture of improved stiffness lamination, collation shrink, and multilayer films; heavy duty bags; and food packagings, among others.

5 REASONS FOR CLASSIFICATION

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.

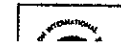
Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.

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.

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

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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		23-485
		3	DATE ISSUED
			14 July 2023

4	DESCRIPTION OF GOOD
	“ANTEO™ FK1828”
	<p>Based on the chemical composition statement, testing report, and safety information and product data sheets submitted, subject article is an ethylene-hexene-butene copolymer resin, containing by weight less than 90% ethylene and more than 10% 1-hexene and 1-butene, with slip, antiblock, antioxidant, and processing aid additives. It is in the form of odourless pellets, with a melt flow index of 1.5 g/10 minutes at 190°C and a density of 918 kg/m³ (0.918 g/cm³). Packed in 25-kg bags, subject article is used in the manufacture of lamination, multilayer packaging, shrink, and agriculture films; liquid packaging; and stand-up pouches, among others.</p>
5	REASONS FOR CLASSIFICATION

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 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 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.

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

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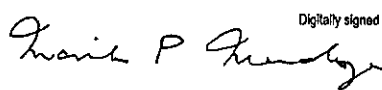
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TARIFF COMMISSION

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		23-486
		3	DATE ISSUED
			14 July 2023

4	DESCRIPTION OF GOOD
	“BORSTAR® FB2230”
	<p>Based on the chemical composition statement, analytical result, and product and safety information sheets submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 91% ethylene and more than 9% 1-butene, with antioxidant additive. It is in the form of odourless pellets, with a melt flow rate of 0.25g/10 min at 190°C and a density of 923 kg/m³ (0.923 g/cm³). Packed in 25-kg bags, subject article is used in the manufacture of agriculture, shrink, and industrial films; compression packaging; and heavy-duty shipping sacks, 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>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p>  <p>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>

