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AOCG Memo No. 128-2024

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

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 : 19 June 2024

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 11 June 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-1030	"ADVANTECH INDUSTRIAL PC – IPC 510"	8473.30.90	MFN - Zero
24-355	"DOWLEX™ 2045.11GY POLYETHYLENE RESIN"	3901.40.00	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 3% ad valorem* AHKFTA – 3% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – 3% ad valorem* RCEP – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES

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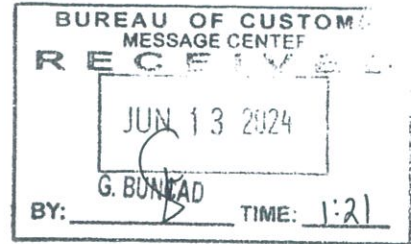
TARIFF COMMISSION

Ref. No. 24-059

11 June 2024

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 PDF copies of two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-1030 and 24-355, issued by this Commission on 11 June 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

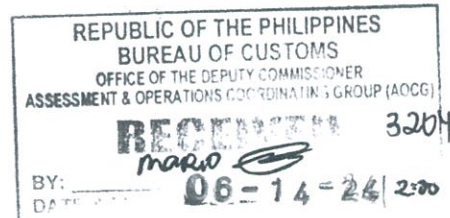
Very truly yours,

Mariou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION


ADVANCE RULING ON TARIFF CLASSIFICATION


Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY AHTN 8473.30.90 MFN - Zero	2 TCC (AR) NO. 23-1030
	3 DATE ISSUED 11 June 2024

4 DESCRIPTION OF GOOD “ADVANTECH INDUSTRIAL PC - IPC 510” Based on the product data sheet and user manual submitted, subject article is a rackmount computer chassis featuring front-accessible drive bays and Universal Serial Drive (USB) and PS/2 interfaces. It is also equipped with a motherboard, power supply, cooling fan, air filter, and light-emitting diode (LED) indicators. Designed to protect and integrate the various components/peripherals of an automatic data processing system, subject article has the following specifications:

Drive Bay	2 x 3.5 inch slot; 3 x 5.25 inch slot
Front I/O Interface	2 x USB; 1 x PS/2
Rear Panel	1 x D-SUB 9-pin; 1 x 68-pin SCSI
Dimension (WxHxD) (mm)	481 x 175 x 446
Weight (kg)	10.7



5 REASONS FOR CLASSIFICATION Heading 84.73 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 84.70 to 84.72. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts and accessories suitable for use solely or principally with the machines of headings 84.70 to 84.72. The accessories covered by this heading are interchangeable parts or devices designed to adapt a machine for a particular operation, or to perform a particular service relative to the main function of the machine, or to increase its range of operations. In view thereof, subject article is classified under AHTN 2022 subheading 8473.30.90, with a Most Favoured Nation (MFN) rate of duty of zero. 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. <div style="text-align: right;"> FOR THE COMMISSION <i>Digitally signed</i>  MARILOU P. MENDOZA Chairperson </div>

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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00		24-355
	MFN - 3% ad valorem AANZFTA - Zero AHKFTA - 3% ad valorem AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - 3% ad valorem AIFTA - Zero AKFTA - 3% ad valorem		11 June 2024

4	DESCRIPTION OF GOOD
	“DOWLEX™ 2045.11GY POLYETHYLENE RESIN”
	<p>Based on the technical specifications, material safety data sheet, and product composition submitted, subject article is an ethylene-octene copolymer resin containing, by weight, less than 95% ethylene and more than 5% 1-octene, with slip and anti-block additives. It is in the form of odorless, translucent to white pellets, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.922 g/cm³. Packed in 25-kg heavy-duty bags, subject article is used in high-speed, thin film applications.</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 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.
24-355	

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)	3	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	3	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)	3	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

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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