HS SUBHEADING

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In order to facilitate trade and at the same time protect the local industry and government revenue, the above circular is being issued to enable your customs officers to distinguish plastic bags or sacks classifiable under HS subheading 3923.21 from those classifiable under HS Code 6305.33 00.

Based on documents reviewed by this Office, subject article declared as "PP BAGS" are actually textile bags as these bags were made from high tenacity polypropylene yarn that were woven either into 25 or 50 kg. load bearing bags. It's strength and durability makes it ideal for the packing of rice, fertilizer and other goods for transport, storage and sale.

HS Code 6305.33 00 of the TCCP as amended provides for sacks and bags made of polyethylene or polypropylene strips or the like of a kind used for the packing of goods.

Explanatory Notes to HS Code 63.05 further state that it covers textile sacks and bags of a kind normally used for the packing of goods for transport, storage and sale.

As distinguished from the bags and sacks of heading 39.23, which, are manufactured by extrusion of plastic resins, subject article is manufactured by weaving polyethylene or polypropylene yarn/strips.

In view thereof, subject article is classified in HS subheading No. 6305.33 00 of the Tariff and Customs Code with a rate of duty of 10% ad valorem.

For your guidance and immediate implementation.

Adopted: 15 Feb. 2003

(SGD.) ANTONIO M. BERNARDO
Commissioner

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