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AOCG Memo No. 3-2025

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 :** 03 January 2025

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 18 December 2024 and the same having been reviewed and summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES                           | 2022 AHTN CODE | 2024 RATES OF DUTY  |
|----------|---|----------------|---|
| 24-500   | "S10 HTC FLAT PANEL, MODEL: S10-NBP-240100"       | 8310.00.00     | MFN – 15% ad valorem<br>AANZFTA – Zero*<br>RCEP – Zero*         |
| 24-501   | "S5 HTC FLAT PANEL, MODEL: S5-NBP-240100"         | 8310.00.00     | MFN – 15% ad valorem<br>AANZFTA – Zero*<br>RCEP – Zero*         |
| 24-739   | "640127 CHUPA CHUPS BEST OF DISPLAY BOX 12DBX50U" | 1704.90.99     | MFN – 15% ad valorem<br>ACFTA – Zero*<br>RCEP – 15% ad valorem* |
| 24-783   | "CHARGER ASSY BATTERY, MODEL: CVM5806Z"           | 8504.40.30     | MFN – Zero<br>AIFTA – Zero*                                     |

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



Gate 3, South Harbor, Port Area, Manila 1018

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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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| TCC. NO. | DESCRIPTION OF ARTICLES  | 2022 AHTN CODE              | 2024 RATES OF DUTY   |
|----------|--|-----------------------------|--|
| 24-822   | "GLISTER™ MULTI-ACTION POWER TOOTHBRUSH REPLACEMENT BRUSH HEADS" | 9603.21.00                  | MFN – 10% ad valorem<br>AKFTA – Zero*<br>RCEP – Zero*  |
| 24-823   | "KOPIKO® SUPREMO PREMIUM INSTANT COFFEE"                         | IN-QUOTA<br>2101.11.19.100  | MFN – 30% ad valorem<br>ATIGA – Zero*<br>AANZFTA – Zero*<br>ACFTA – Zero*<br>AHKFTA – 30% ad valorem*<br>AIFTA – 30% ad valorem*<br>AJCEPA – Zero*<br>AKFTA – 5% ad valorem*<br>RCEP – 30% ad valorem* |
|          |  | OUT-QUOTA<br>2101.11.19.200 | MFN – 45% ad valorem<br>ATIGA – Zero*<br>AANZFTA – Zero*<br>ACFTA – Zero*<br>AHKFTA – 45% ad valorem*<br>AIFTA – 45% ad valorem*<br>AJCEPA – Zero*<br>AKFTA – 5% ad valorem*<br>RCEP – 45% ad valorem* |
| 24-828   | "PROMÉGA-3™"   | 2309.90.20                  | MFN - 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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AOCG Memo No. 3-2025 P.3



BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 24-120

18 December 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 seven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-500, 24-501, 24-739, 24-783, 24-822, 24-823, and 24-828, issued by this Commission on 18 December 2024. These Advance Rulings have 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*

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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 2024 RATE/S OF IMPORT DUTY</b>   | <b>2</b> | <b>TCC (AR) NO.</b>     |
|          | <b>AHTN 8310.00.00</b><br><b>MFN - 15% ad valorem</b><br><b>AANZFTA - Zero</b><br><b>RCEP - Zero</b> |          | <b>24-500</b>           |
|          |  | <b>3</b> | <b>DATE ISSUED</b>      |
|          |  |          | <b>18 December 2024</b> |

**4 DESCRIPTION OF GOOD**

**“S10 HTC FLAT PANEL, MODEL: S10-NBP-240100”**

Based on the technical brochure, and product and safety data sheets submitted, subject article is a high visibility photoluminescent (PL) flat panel suitable for indoor and outdoor use. It is manufactured from 5005 aluminium alloy sheet, strontium aluminate-based photoluminescent pigment, and cross-linked thermoset polyester-based resin, among others. The photoluminescent pigments are embedded in thermoset polyester carriers to integrally bond the active ingredients onto the aluminium sheet following curing at high temperature. Subject article measures 2,400 mm x 1,000 mm x 0.9 mm and is shipped with preprinted graphics, text, and/or other characters/designs, depending on the customer’s requirements.

**5 REASONS FOR CLASSIFICATION**

Heading 83.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers base metal plates which bear (by enamelling, varnishing, printing, engraving, perforation, stamping, moulding, embossing, shaping or any other process) words, letters, numbers or designs giving all the essential information required for a sign-plate, name-plate, advertising plate, address-plate or other similar plate. It is a characteristic of such plates that they are normally designed to be permanent fixtures (e.g., road sign-plates, advertising plates, machine name-plates) or to be used many times (e.g., cloakroom tokens and tags). Some plates may be designed for the subsequent insertion of details subsidiary to the information already on the plate (e.g., the insertion of the individual serial number on a plate showing all the essential information about a machine).

In view thereof, subject article is classified under AHTN 2022 subheading 8310.00.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”; 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

*MariLou P. Mendoza*  
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.





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 2024 RATE/S OF IMPORT DUTY</b>                     | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | AHTN 8310.00.00<br>MFN - 15% ad valorem<br>AANZFTA - Zero<br>RCEP - Zero |          | 24-501              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 18 December 2024    |

|          |   |
|----------|---|
| <b>4</b> | <b>DESCRIPTION OF GOOD</b>  |
|          | <b>“S5 HTC FLAT PANEL, MODEL: S5-NBP-240100”</b>  |
|          | <p>Based on the technical brochure, and product and data sheets submitted, subject article is a high visibility photoluminescent (PL) flat panel suitable for use indoors and outdoors. It is manufactured from 5005 aluminium alloy sheet, strontium aluminate-based photoluminescent pigment, and cross-linked thermoset polyester-based resin, among others. The photoluminescent pigments are embedded in thermoset polyester carriers to integrally bond the active ingredients onto the aluminium sheet following curing at high temperature. Subject article measures 2,400 mm x 1,000 mm x 0.9 mm and is shipped with preprinted graphics, text, or a combination of both, such as “EXIT” text, “EXIT” text and arrow symbol, arrow symbol, and graphics and arrow symbol, depending on the customer’s requirements.</p>  |
| <b>5</b> | <b>REASONS FOR CLASSIFICATION</b>   |
|          | <p>Heading 83.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers base metal plates which bear (by enamelling, varnishing, printing, engraving, perforation, stamping, moulding, embossing, shaping or any other process) words, letters, numbers or designs giving all the essential information required for a sign-plate, name-plate, advertising plate, address-plate or other similar plate. It is a characteristic of such plates that they are normally designed to be permanent fixtures (e.g., road sign-plates, advertising plates, machine name-plates) or to be used many times (e.g., cloakroom tokens and tags). Some plates may be designed for the subsequent insertion of details subsidiary to the information already on the plate (e.g., the insertion of the individual serial number on a plate showing all the essential information about a machine).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8310.00.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”; 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b><br/>Chairperson</p>   |
|          | <p><b>Note:</b> <i>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)

|          |  |          |                         |
|----------|--|----------|-------------------------|
| <b>1</b> | <b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>   | <b>2</b> | <b>TCC (AR) NO.</b>     |
|          | <b>AHTN 1704.90.99</b><br><b>MFN - 15% ad valorem</b><br><b>ACFTA - Zero</b><br><b>RCEP - 15% ad valorem</b> |          | <b>24-739</b>           |
|          |  | <b>3</b> | <b>DATE ISSUED</b>      |
|          |  |          | <b>18 December 2024</b> |

**4 DESCRIPTION OF GOOD**

**“640127 CHUPA CHUPS BEST OF DISPLAY BOX 12DBX50U”**

Based on the technical information, certificate of composition, and photographs of the product and packaging submitted, subject articles are sweet, hard-textured lollipops in eight different flavours (*i.e.*, strawberry, strawberry and cream, watermelon, lemonade, chocolate-vanilla, cola, grape, and raspberry). These are generally composed of sugar, glucose syrup, flavourings, and colours, with other ingredients added (*i.e.*, fruit puree, food acids, milk, or cocoa) depending on the flavour. Subject articles are packed in 600-g boxes containing 50 assorted-flavoured lollipops.



**5 REASONS FOR CLASSIFICATION**

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) state 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.

In view thereof, subject articles are classified under AHTN 2022 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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 15% 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* 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)

|          |  |          |                     |
|----------|--|----------|---------------------|
| <b>1</b> | <b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b> | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | AHTN 8504.40.30<br>MFN - Zero<br>AIFTA - Zero        |          | 24-783              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 18 December 2024    |

**4 DESCRIPTION OF GOOD**

**“CHARGER ASSY BATTERY, MODEL: CVM5806Z”**

Based on the technical specifications and product owner’s manual submitted, subject article is a device that is used to replenish the energy stored in an electric motorcycle’s mobile battery pack. It is designed to convert alternating current (AC) electricity from the electric source into the appropriate direct current (DC) power needed to recharge the battery pack. Equipped with an output terminal, cooling air intake and exhaust vents, drain hole, battery tray, power and charge level indicators, and AC cable, subject article has the following specifications:

|                                   |                 |
|-----------------------------------|-----------------|
| <b>Rated Charging Voltage (V)</b> | 58              |
| <b>Rated Charging Current (A)</b> | 6.75            |
| <b>Rated Charging Power (W)</b>   | 270             |
| <b>Dimension (LxWxH) (mm)</b>     | 434 x 244 x 227 |
| <b>Weight (kg)</b>                | 5.3             |



**5 REASONS FOR CLASSIFICATION**

Heading 85.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical transformers, static converters (for example, rectifiers) and inductors. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that electrical static converters include rectifiers by which alternating current (single or polyphase) is converted to direct current, generally accompanied by a voltage change.

In view thereof, subject article is classified under AHTN 2022 subheading 8504.40.30, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.

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

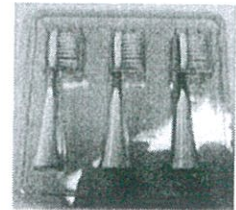
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

|          |  |          |                     |
|----------|--|----------|---------------------|
| <b>1</b> | <b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>                   | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | AHTN 9603.21.00<br>MFN - 10% ad valorem<br>AKFTA - Zero<br>RCEP - Zero |          | 24-822              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 18 December 2024    |

**4 DESCRIPTION OF GOOD**

**“GLISTER™ MULTI-ACTION POWER TOOTHBRUSH  
REPLACEMENT BRUSH HEADS”**

Based on the sample packaging layout, user manual, and photographs of the products submitted, subject articles are replacement toothbrush heads made of polypropylene-polyoxymethylene-thermoplastic elastomer (PP+POM+TPE) with polybutylene terephthalate (PBT) bristles. Packed in a carton box containing three toothbrush heads (each weighing 18 g), subject articles are used as toothbrush head replacements for electric toothbrushes.



**5 REASONS FOR CLASSIFICATION**

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.

In view thereof, subject articles are classified under AHTN 2022 subheading 9603.21.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”; 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*

**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)

|          |  |                 |                  |          |                     |
|----------|--|-----------------|------------------|----------|---------------------|
| <b>1</b> | <b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b> |                 |                  | <b>2</b> | <b>TCC (AR) NO.</b> |
|          |  | <u>In-Quota</u> | <u>Out-Quota</u> |          | 24-823              |
|          | AHTN   | 2101.11.19.100  | 2101.11.19.200   | <b>3</b> | <b>DATE ISSUED</b>  |
|          | MFN  | 30% ad valorem  | 45% ad valorem   |          | 18 December 2024    |
|          | ATIGA  | Zero            | Zero             |          |                     |
|          | AANZFTA  | Zero            | Zero             |          |                     |
|          | ACFTA  | Zero            | Zero             |          |                     |
|          | AHKFTA   | 30% ad valorem  | 45% ad valorem   |          |                     |
|          | AIFTA  | 30% ad valorem  | 45% ad valorem   |          |                     |
|          | AJCEPA   | Zero            | Zero             |          |                     |
|          | AKFTA  | 5% ad valorem   | 5% ad valorem    |          |                     |
|          | RCEP   | 30% ad valorem  | 45% ad valorem   |          |                     |

**4 DESCRIPTION OF GOOD**

**“KOPIKO® SUPREMO PREMIUM INSTANT COFFEE”**

Based on the list of ingredients, product description, manufacturing process flowchart, and artwork label submitted, subject article is a pure instant coffee in the form of powder, granules, or flakes. It is produced by roasting coffee beans, followed by grinding, extraction with water, and spray drying. Packed in 2-g and 23-g packs, and in 185-g pouches, subject article is to be dissolved in hot water, and added with sugar and/or creamer, as preferred, prior to consumption.

**5 REASONS FOR CLASSIFICATION**

Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.

In view thereof, subject article is classified under AHTN 2022 subheadings 2101.11.19.100 and 2101.11.19.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 30% ad valorem and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to submission of the corresponding proof of origin:



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|        |              |
|--------|--------------|
| 2      | TCC (AR) NO. |
| 24-823 |              |

| Free Trade Agreement  | Applicable Rates of Duty<br>(%, ad valorem) |           | Proof of Origin  |
|---|---|-----------|--|
|   | In-Quota                                    | Out-Quota |  |
| ASEAN Trade in Goods Agreement (ATIGA)                            | 0   | 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   | 0         | CO Form AANZ   |
| ASEAN-China Free Trade Area (ACFTA)                               | 0   | 0         | CO Form E  |
| ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)              | 30  | 45        | CO Form AHK  |
| ASEAN-India Free Trade Area (AIFTA)                               | 30  | 45        | CO Form AI   |
| ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) | 0   | 0         | CO Form AJ   |
| ASEAN-Korea Free Trade Area (AKFTA)                               | 5   | 5         | CO Form AK   |
| Regional Comprehensive Economic Partnership (RCEP) Agreement      | 30  | 45        | 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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AOCG Memo No. 3-2025 P-11



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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 2024 RATE/S OF IMPORT DUTY</b> | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | AHTN 2309.90.20<br>MFN - Zero                        |          | 24-828              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 18 December 2024    |

**4 DESCRIPTION OF GOOD**

**“PROMÉGA-3™”**

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), certificate of analysis, technical sheet, product brochure, material safety data sheet, and product label submitted, subject article is a performance enhancer for breeder swine in the form of ivory to yellowish microbeads or small prills. It is composed of hydrogenated vegetable oil, linseed oil, fish oil, vitamin E, butylated hydroxytoluene (BHT), and silicon dioxide. Packed in 25-kg bags, subject article is added to swine feeds as a fat supplement to enhance reproductive performance.

**5 REASONS FOR CLASSIFICATION**

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). This heading includes, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). 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 in complete feeds, they are distinguished by a relative high content of one particular nutrient.

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.

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.

