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AOCG Memo No. 4-2025

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-881	"WHOLEGRAIN OAT FLOUR (FWOF25)"	2302.40.90	MFN – 3% ad valorem AANZFTA – Zero* RCEP – Zero*
24-267	"DXN® CIVATTINO COFFEE"	IN-QUOTA 0901.21.20.100	MFN – 40% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 5% ad valorem* AHKFTA – 40% ad valorem* AIFTA – 40% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 40% ad valorem*

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



Gate 3, South Harbor, Port Area, Manila 1018

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AOCG Memo No. 4-2025 P.2

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
		OUT-QUOTA 0901.21.20.200	MFN – 40% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 5% ad valorem* AHKFTA – 40% ad valorem* AIFTA – 40% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 40% ad valorem*
24-793	"PBAC TILCOVET"	3004.20.91	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-794	"PBAC NORFLOXACIN"	3004.20.91	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* 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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AOCG Memo No. 4-2025 P-3



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 24-121

20 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 four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-881, 24-267, 24-793, and 24-794, issued by this Commission on 20 December 2024. 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

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	2 TCC (AR) NO.
<p style="text-align: center;">AHTN 2302.40.90 MFN - 3% ad valorem AANZFTA - Zero RCEP - Zero</p>	23-881
	3 DATE ISSUED
20 December 2024	

4 DESCRIPTION OF GOOD
<p style="text-align: center;">“WHOLEGRAIN OAT FLOUR (FWOF25)”</p> <p>Based on the product specifications, production process flowcharts, certificate of analysis, packing list, and photographs of the product and packaging submitted, subject article is a white powder produced from hulling, rolling, and milling of wholegrain oats. It has starch and ash contents not exceeding 45% and 5%, respectively. Packed in 25-kg bags, subject article is used as an ingredient in the production of breakfast cereals.</p>

5 REASONS FOR CLASSIFICATION
<p>Heading 23.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, bran, sharps and other residues from the milling of cereal grains. This category essentially comprises by-products from the milling of wheat, rye, barley, oats, maize (corn), rice, grain sorghum or buckwheat, which do not comply with the requirements of Note 2 (A) to Chapter 11 as regards starch content and ash content.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2302.40.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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 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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO. 24-267																																	
	<table border="0" style="width: 100%;"> <tr> <td></td> <td style="text-align: center;"><u>In-Quota</u></td> <td style="text-align: center;"><u>Out-Quota</u></td> </tr> <tr> <td>AHTN</td> <td style="text-align: center;">0901.21.20.100</td> <td style="text-align: center;">0901.21.20.200</td> </tr> <tr> <td>MFN</td> <td style="text-align: center;">40% ad valorem</td> <td style="text-align: center;">40% ad valorem</td> </tr> <tr> <td>ATIGA</td> <td style="text-align: center;">Zero</td> <td style="text-align: center;">Zero</td> </tr> <tr> <td>AANZFTA</td> <td style="text-align: center;">Zero</td> <td style="text-align: center;">Zero</td> </tr> <tr> <td>ACFTA</td> <td style="text-align: center;">5% ad valorem</td> <td style="text-align: center;">5% ad valorem</td> </tr> <tr> <td>AHKFTA</td> <td style="text-align: center;">40% ad valorem</td> <td style="text-align: center;">40% ad valorem</td> </tr> <tr> <td>AIFTA</td> <td style="text-align: center;">40% ad valorem</td> <td style="text-align: center;">40% ad valorem</td> </tr> <tr> <td>AJCEPA</td> <td style="text-align: center;">Zero</td> <td style="text-align: center;">Zero</td> </tr> <tr> <td>AKFTA</td> <td style="text-align: center;">5% ad valorem</td> <td style="text-align: center;">5% ad valorem</td> </tr> <tr> <td>RCEP</td> <td style="text-align: center;">40% ad valorem</td> <td style="text-align: center;">40% ad valorem</td> </tr> </table>		<u>In-Quota</u>	<u>Out-Quota</u>	AHTN	0901.21.20.100	0901.21.20.200	MFN	40% ad valorem	40% ad valorem	ATIGA	Zero	Zero	AANZFTA	Zero	Zero	ACFTA	5% ad valorem	5% ad valorem	AHKFTA	40% ad valorem	40% ad valorem	AIFTA	40% ad valorem	40% ad valorem	AJCEPA	Zero	Zero	AKFTA	5% ad valorem	5% ad valorem	RCEP	40% ad valorem	40% ad valorem	3	DATE ISSUED 20 December 2024
	<u>In-Quota</u>	<u>Out-Quota</u>																																		
AHTN	0901.21.20.100	0901.21.20.200																																		
MFN	40% ad valorem	40% ad valorem																																		
ATIGA	Zero	Zero																																		
AANZFTA	Zero	Zero																																		
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AJCEPA	Zero	Zero																																		
AKFTA	5% ad valorem	5% ad valorem																																		
RCEP	40% ad valorem	40% ad valorem																																		

4	DESCRIPTION OF GOOD
	<p>“DXN® CIVATTINO COFFEE”</p> <p>Based on the product information sheet, finished good specifications, manufacturing process flowchart, product ingredient declaration, product label, raw material specifications, certificate of analysis, and other technical information submitted, subject article is a fermented, roasted, and ground coffee with a slightly bitter taste. Packed in 200-g bottles, subject article is to be soaked/brewed in hot water and added with sugar, as desired, prior to consumption.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 09.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes roasted coffee (with or without caffeine content) whether or not ground.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 0901.21.20.100 and 0901.21.20.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 40% ad valorem, and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to the submission of the corresponding proof of origin:</p>



AOCG Memo No. 4-2025 p.6

2	TCC (AR) NO.
24-267	

Free Trade Agreement	Applicable Rates of Duty (%, 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)	5	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	40	40	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	40	40	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	40	40	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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.20.91		24-793
	MFN - 5% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			20 December 2024

4	DESCRIPTION OF GOOD
	“PBAC TILCOVET”
	<p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product composition, safety data sheet, and product label submitted, subject article is an antibacterial/anti-infective solution in the form of a light-yellowish to brownish liquid. It is composed of 250 mg tilmicosin phosphate (active ingredient) per milliliter solution, with propylene glycol and water as excipients. It is indicated for the treatment of respiratory infections in chickens and swine caused by <i>Mycoplasma gallisepticum</i>, <i>Mycoplasma synoviae</i>, <i>Mycoplasma hyopneumoniae</i>, and other organisms sensitive to tilmicosin. Packed in 1-L plastic bottles, subject article is to be administered daily via the animals’ drinking water, at a dosage of 10 to 25 mg tilmicosin per kilogram of bodyweight, or at 1.5 mL per liter of drinking water, for three to five days.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes. These indications (in any language) may be given by label, literature or otherwise.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3004.20.91, with a Most Favoured Nation (MFN) rate of duty of 5% 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.
24-793	

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)	0	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

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 4-2025 P-9



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 3004.20.91		24-794
	MFN - 5% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			20 December 2024

4	DESCRIPTION OF GOOD
	“PBAC NORFLOXACIN”
	<p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product composition, safety data sheet, and product label submitted, subject article is an antibacterial/anti-infective solution for animals in the form of a light-yellowish liquid with a characteristic odour. It contains 200 mg norfloxacin (active ingredient) per milliliter of solution, with propylene glycol and water as excipients. Packed in 1-liter plastic bottles, subject article is administered at the recommended dosage, via the drinking water of poultry, swine, goats, sheep, and cattle, for the treatment of respiratory, urinary, and gastrointestinal tract infections caused by norfloxacin-susceptible bacteria such as <i>E. coli</i>, <i>Haemophilus</i>, <i>Mycoplasma</i>, <i>Pasteurella</i>, and <i>Salmonella</i>.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes. These indications (in any language) may be given by label, literature or otherwise.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3004.20.91, with a Most Favoured Nation (MFN) rate of duty of 5% 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>



AOCG Memo No. 4-2025 P. 10

2	TCC (AR) NO.
24-794	

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)	0	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

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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