





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 Commissione

Assessment and Operations Coordinating Group (AOCG)

SUBJECT

TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS

(TCC/AR)

DATE

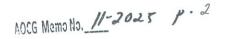
15 January 2025

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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 09 January 2025 and the same having been reviewed and summarized as follows:

TCC.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-890	"COCCI GUARD"	3003.90.00	MFN – 3% ad valorem

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS







REPUBLIC OF THE PHILIPPINES

Tariff Commission

Ref. No. 25-003

09 January 2025

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 a PDF copy of one additional Advance Ruling on Tariff Classification, with TCC (AR) No. 24-890, issued by this Commission on 09 January 2025. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MARILOU P. MENDOZA

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Chairperson

Encl: As s

As stated

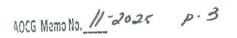
cc:

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)

AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY

AHTN 3003.90.00 MFN - 3% ad valorem

2	TCC (AR) NO.	
	24-890	
3	DATE ISSUED	

4 DESCRIPTION OF GOOD

"COCCI GUARD"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), specification sheet, production process flowchart, safety data sheet, and product label submitted, subject article is a plant-based, anticoccidial feed premix in the form of a free-flowing, light-tan powder. It is composed of concentrated saponin plant extract, ground limestone, and mineral oil. Packed in 25-kg bags, subject article is added to finished feeds of poultry (broiler and grower/finisher) at a rate of 500 to 1,000 g per metric ton of feeds, for the prevention of coccidiosis caused by *Eimeria tenella*, *E. necatrix*, *E. acervulina*, *E. maxima*, *E. brunetti*, and *E. mivati*.

5 REASONS FOR CLASSIFICATION

Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances.

In view thereof, subject article is classified under AHTN 2022 subheading 3003.90.00, 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

Popular signer

Thorich P Thumber

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.

