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AOCG Memo No. 24-2025

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 :** 30 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 24 January 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-766	"NESTLE® NANCARE® PRO COMFORT"	2106.90.72	MFN – 7% ad valorem
24-768	"NESTLE® NANCARE® PRO RELIEF"	2106.90.72	MFN – 7% ad valorem
24-785	"CASCADE POLYESTER CURTAIN"	6303.92.00	MFN – 20% ad valorem ACFTA – 5% ad valorem RCEP – 20% ad valorem (01 January to 31 March 2025); 15% ad valorem (01 April 2025 to 31 March 2029)
24-826	"LE-A4 WEDGE ANCHORS"	7318.15.10	MFN – 10% ad valorem
24-827	"WCF-PESF CHEMICAL ANCHOR"	3214.10.00	MFN – 5% ad valorem
<b>*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).</b>			



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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-860	"WCF-EASF CHEMICAL ANCHOR"	3214.10.00	MFN – 5% ad valorem
24-900	"WCF-VESF CHEMICAL ANCHOR"	3214.10.00	MFN – 5% ad valorem
24-936	"GALLIACID™"	2309.90.20	MFN - Zero
24-949	"STAFAC® 110"	3003.20.00	MFN – 3% ad valorem
24-973	"PREMIX 2233 FOR FISH"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-975	"SAL CURB® F2 DRY"	3808.94.90	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-976	"MYCO CURB® AW LIQUID"	3808.92.90	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-991	"NATURAL HYDROSAL® SKIN TONING"	3824.99.99	MFN – 3% ad valorem
24-1011	"CONDENSING UNIT, MODEL: MIDEA – MSCE-22CRFN8-OD"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem (01 January to 31 March 2025); 6% ad valorem (01 April 2025 to 31 March 2027)

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

**For information, guidance and strict compliance.  
CC: COMMISSIONER OF CUSTOMS**



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Advance Ruling on Tariff Classification

00-54016

From Tariff Commission <tc.assist@mail.tariffcommission.gov.ph>  
Date Fri 1/24/2025 2:27 PM  
To BOC OFFICE OF THE COMMISSIONER <boc.ocom@customs.gov.ph>  
Cc secfin@dof.gov.ph <secfin@dof.gov.ph>

15 attachments (5 MB)

TCOC Ref. No. 25-011 Transmittal Letter to BOC and DOF re Advance Ruling 24 January 2025 - signed.pdf; TCC (AR) 24-766 NESTLE NANCARE PRO COMFORT.pdf; TCC (AR) 24-768 NESTLE NANCARE PRO RELIEF.pdf; TCC (AR) 24-785 CASCADE POLYESTER CURTAIN.pdf; TCC (AR) 24-826 LE-A4 WEDGE ANCHORS.pdf; TCC (AR) 24-827 WCF-PESF CHEMICAL ANCHOR.pdf; TCC (AR) 24-860 WCF-EASF CHEMICAL ANCHOR.pdf; TCC (AR) 24-900 WCF-VESF CHEMICAL ANCHOR.pdf; TCC (AR) 24-936 GALLIACID.pdf; TCC (AR) 24-949 STAFAC 110.pdf; TCC (AR) 24-973 PREMIX 2233 FOR FISH.pdf; TCC (AR) 24-975 SAL CURB F2 DRY.pdf; TCC (AR) 24-976 MYCO CURB AW LIQUID.pdf; TCC (AR) 24-991 NATURAL HYDROSAL SKIN TONING.pdf; TCC (AR) 24-1011 CONDENSING UNIT MODEL MIDEA - MSCE-22CRFN8-OD.pdf;

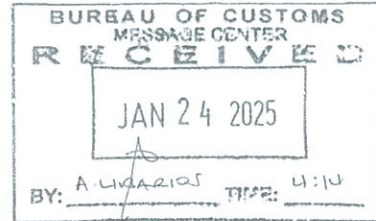
Dear Sir/Madam:

Kindly acknowledge receipt of this email and its attachment/s.

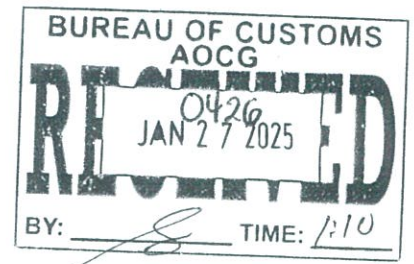
Thank you.

**TARIFF COMMISSION**

Records Unit  
T/TF: (632) 8936-3320 / (632) 8921-7960  
[www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph)



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24 JAN 2025



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 25-011

24 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 PDF copies of 14 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-766, 24-768, 24-785, 24-826, 24-827, 24-860, 24-900, 24-936, 24-949, 24-973, 24-975, 24-976, 24-991, and 24-1011, issued by this Commission on 24 January 2025. 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,

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)

<b>1</b>	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.72 MFN - 7% ad valorem		24-766
		<b>3</b>	<b>DATE ISSUED</b>
			24 January 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“NESTLE® NANCARE® PRO COMFORT”</b>
	<p>Based on the product composition, production process flowchart, test report, and product label submitted, subject article is a powdered dietary supplement for young children aged six months to three years. It is composed of galactooligosaccharide (GOS) and fructooligosaccharide (FOS). Packed in boxes containing 20 pieces of 2.2-g sachets, subject article is prepared by dissolving one sachet into at least 50 mL of formula milk or drink prior to consumption, as a source of prebiotic fibers.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption. The heading includes, <i>inter alia</i>, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</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;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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.</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 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.72</b> <b>MFN - 7% ad valorem</b>		<b>24-768</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>24 January 2025</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“NESTLE® NANCARE® PRO RELIEF”</b>
	<p>Based on the product composition, production process flowchart, and product label submitted, subject article is a powdered dietary supplement for young children aged six months to three years. It is composed of maltodextrin, oligosaccharides (2'-fucosyllactose and lacto-N-neotetraose), and <i>Lactobacillus rhamnosus</i>. Packed in boxes containing 14 pieces of 1.8-g sachets, subject article is prepared by dissolving one sachet into at least 50 mL of formula milk or drink prior to consumption, as a source of probiotics to help restore disturbed intestinal flora.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption. The heading includes, <i>inter alia</i>, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</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> Chairperson</p>
	<p><b>Note:</b> 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.</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 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 6303.92.00</b> <b>MFN - 20% ad valorem</b> <b>ACFTA - 5% ad valorem</b> <b>RCEP - 20% ad valorem (01 January to 31 March 2025);</b> <b>15% ad valorem (01 April 2025 to 31 March 2029)</b>		<b>24-785</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>24 January 2025</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“CASCADE POLYESTER CURTAIN”</b></p> <p>Based on the technical specifications, product composition and use, manufacturing process, product information card, and sample submitted, subject article is a shower curtain made from 100% polyester fabric. Its top has 12 buttonholes used for the placement of the accompanying plastic shower hooks. Having a dimension of 180 cm x 180 cm, subject article is used in bathrooms to prevent water splash, provide privacy, and to add a decorative touch.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 63.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers curtains (including drapes) and interior blinds; curtain or bed valances. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes curtains (including drapes), which are used, for example, inside windows or to close recesses, theatre stages, etc. The expression “curtains” covers lightweight and transparent or semi-transparent articles and articles made of thick fabrics.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 6303.92.00, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 20% ad valorem from 01 January to 31 March 2025 and 15% ad valorem by 01 April 2025 to 31 March 2029, 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 Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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.</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 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 7318.15.10</b> <b>MFN - 10% ad valorem</b>		<b>24-826</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>24 January 2025</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“LE-A4 WEDGE ANCHORS”</b>
	<p>Based on the brochure and technical specifications submitted, subject articles are mechanical anchors consisting of a threaded rod bolt ended with expansion cone, an expansion sleeve, a hexagonal nut, and a washer. These are made from A4 grade stainless steel with zinc coating and are designed to be used as mechanical fasteners for cracked, non-cracked, reinforced, and non-reinforced concrete. Available in shank (body) diameters ranging from 8 mm to 16 mm, subject articles are installed by lightly tapping the bolt with a hammer into a drilled hole in the concrete until the fixing depth is reached, followed by tightening the nut to the recommended torque. These are imported in cartons containing 15 to 100 pieces of wedge anchors.</p> 
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2 (a) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that throughout the Nomenclature, the expression “parts of general use” means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21).</p> <p>Heading 73.18 of the AHTN 2022 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that bolts and nuts (including bolt ends), screw studs and other screws for metal, whether or not threaded or tapped, screws for wood and coach-screws are threaded (in the finished state) and are used to assemble or fasten goods so that they can readily be disassembled without damage.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.</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;"><i>MariLou P. Mendoza</i> Digitally signed</p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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.</p>





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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 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3214.10.00 MFN - 5% ad valorem		24-827
		<b>3</b>	<b>DATE ISSUED</b>
			24 January 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“WCF-PESF CHEMICAL ANCHOR”</b>
	<p>Based on the brochure, and product and safety data sheets submitted, subject article is a two-component chemical anchoring system based on unsaturated polyester. It consists of a cream paste (Part A) and a black paste (Part B) both contained in a 300-mL single piston foil pack cartridge. The compound is injected to the pre-drilled holes in, among others, concrete, solid and hollow masonry, solid rock, hard natural stone, and voided stone or rock prior to the installation of bolts. Subject article is packed in a carton box containing 12 cartridges.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 32.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading are mainly used to stop, seal or caulk cracks and, in certain cases, to bond or firmly join components together. They are distinguished from glues and other adhesives by the fact that they are applied in thick coatings or layers. This group includes mastics based on plastics (e.g., polyesters, polyurethanes, silicones and epoxide resins) whether or not containing a high added proportion (up to 80 %) of various fillers (e.g., clay, sand and other silicates, titanium dioxide, metallic powders).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3214.10.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</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> Chairperson</p>
	<p><b>Note:</b> 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.</p>



BAGONG PILIPINAS


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 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3214.10.00 MFN - 5% ad valorem		24-860
		<b>3</b>	<b>DATE ISSUED</b>
			24 January 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“WCF-EASF CHEMICAL ANCHOR”</b>
	<p>Based on the brochure, and product and safety data sheets submitted, subject article is a two-component universal bonded anchoring system based on epoxy acrylate. It consists of a cream paste (Part A) and a black paste (Part B) both contained in a 410-mL single piston foil pack cartridge. The compound is injected to the pre-drilled holes in cracked and uncracked concrete, solid and hollow masonry, solid rock, hard natural stone, and voided stone or rock prior to the installation of threaded rods and/or rebars. Subject article is packed in a carton box containing 12 cartridges.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 32.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading are mainly used to stop, seal or caulk cracks and, in certain cases, to bond or firmly join components together. They are distinguished from glues and other adhesives by the fact that they are applied in thick coatings or layers. This group includes mastics based on plastics (e.g., polyesters, polyurethanes, silicones and epoxide resins) whether or not containing a high added proportion (up to 80 %) of various fillers (e.g., clay, sand and other silicates, titanium dioxide, metallic powders).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3214.10.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</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 style="text-align: right;"><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> 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.</p>



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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 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3214.10.00 MFN - 5% ad valorem		24-900
		<b>3</b>	<b>DATE ISSUED</b>
			24 January 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“WCF-VESF CHEMICAL ANCHOR”</b>
	<p>Based on the brochure, and product and safety data sheets submitted, subject article is a two-component bonded anchoring system based on vinylester. It consists of a cream paste (Part A) and a black paste (Part B) both contained in a 300-mL or 410-mL single piston foil pack cartridge. The compound is injected to the pre-drilled holes in uncracked concrete, solid rock, and hard natural stone prior to the installation of threaded rods. Suitable for professional and do-it-yourself (DIY) applications, subject article is packed in a carton box containing 12 cartridges.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 32.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading are mainly used to stop, seal or caulk cracks and, in certain cases, to bond or firmly join components together. They are distinguished from glues and other adhesives by the fact that they are applied in thick coatings or layers. This group includes mastics based on plastics (e.g., polyesters, polyurethanes, silicones and epoxide resins) whether or not containing a high added proportion (up to 80 %) of various fillers (e.g., clay, sand and other silicates, titanium dioxide, metallic powders).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3214.10.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</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> Chairperson</p>
	<p><b>Note:</b> 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.</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 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero		24-936
		<b>3</b>	<b>DATE ISSUED</b>
			24 January 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“GALLIACID™”</b>
	<p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product brochure, material safety data sheet, product label, and supplemental information submitted, subject article is a feed premix acidifier in the form of small, whitish to brownish beads. It is composed of fumaric acid, calcium formate, calcium propionate, potassium sorbate, and hydrogenated vegetable oil (as carrier). Packed in 25-kg kraft bags, subject article is added at a rate of 600 g per ton of poultry feeds to, among others, improve feed palatability, stimulate activity of gastric enzymes, and promote thorough digestion of proteins.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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, for use in making complete or supplementary feeds. This heading includes preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.</p> <p>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.</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> Chairperson</p>
	<p><b>Note:</b> 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.</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 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3003.20.00</b> <b>MFN - 3% ad valorem</b>		<b>24-949</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>24 January 2025</b>

**4 DESCRIPTION OF GOOD**

**“STAFAC® 110”**

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), brochure, product composition, and product specifications submitted, subject article is an antibacterial feed premix powder. It consists of virginiamycin (active ingredient), distiller's dried grains, rice hulls, and calcium carbonate. Packed in 25-kg bags, subject article is to be mixed with animal feeds at a dosage depending on the animals' condition, for, among others, prevention and treatment of necrotic enteritis in poultry caused by *Clostridium perfringens*; prevention, treatment, and control of swine dysentery; and reduction of liver abscess incidence in cattle.

**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 3003.20.00, 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

*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 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		24-973
		<b>3</b>	<b>DATE ISSUED</b>
			24 January 2025

**4 DESCRIPTION OF GOOD**

**“PREMIX 2233 FOR FISH”**

Based on the product data sheet, inspection report of the product, material safety data sheet, compound premix processing chart, and photographs of the product and packaging submitted, subject article is a fish feed premix in the form of a brownish powder with a faint fat odour. It is composed of vitamins (e.g., A, B<sub>1</sub>, C, D<sub>3</sub>, E, and K<sub>3</sub>), minerals (e.g., magnesium sulfate, zinc sulfate, and manganese sulfate), and carriers (light calcium carbonate and rice hull). Packed in 20-kg bags, subject article is to be mixed to fish feeds at a rate of 10 to 12 kg per ton of feeds, to aid in the growth of fishes.

**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, for use in making complete or supplementary feeds. This heading includes preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.

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; 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 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 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3808.94.90</b>		<b>24-975</b>
	<b>MFN - 3% ad valorem</b> <b>ATIGA - Zero</b> <b>AANZFTA - Zero</b> <b>ACFTA - Zero</b> <b>AHKFTA - Zero</b> <b>AIFTA - Zero</b> <b>AJCEPA - Zero</b> <b>AKFTA - Zero</b> <b>RCEP - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>24 January 2025</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SAL CURB® F2 DRY”</b>
	<p>Based on the product specifications, certificate of composition, product brochure, and safety data sheet submitted, subject article is a feed disinfectant in the form of an off-white powder with an acidic odour. It consists of formic acid and its salt, propionic acid, formaldehyde, and silica, among others. Packed in 20-kg bags, subject article is added to finished feeds and feedstuffs for the inactivation of viruses and bacterial pathogens [<i>i.e.</i>, African swine fever virus (ASFV), porcine reproductive and respiratory syndrome virus (PRRSV), <i>Salmonella</i>, and <i>Escherichia coli</i>].</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of products (other than those having the character of medicaments, including veterinary medicaments - heading 30.03 or 30.04) intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. Products intended to repel pests or used for disinfecting seeds are also classified here. The products of heading 38.08 can be divided in the following groups including disinfectants. Disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects. They are also used in agriculture for disinfecting seeds and in the manufacture of animal feeds to control undesirable micro-organisms.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3808.94.90, 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.
	24-975

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

 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   AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>  AHTN 3808.92.90  MFN - 3% ad valorem      ATIGA - Zero AANZFTA - Zero              ACFTA - Zero AHKFTA - Zero                AIFTA - Zero AJCEPA - Zero                AKFTA - Zero RCEP - Zero	<b>2   TCC (AR) NO.</b>  24-976
	<b>3   DATE ISSUED</b>  24 January 2025

<b>4   DESCRIPTION OF GOOD</b>  "MYCO CURB® AW LIQUID"  Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), certificate of composition, product specifications, safety data sheet, and photograph of the packaging submitted, subject article is a feed preservative (a mold inhibitor) in the form of a purple to reddish-brown liquid with an acidic odour. It is composed of propionic acid and its salt, phosphoric acid, sorbic acid, and surfactants, among others. Packed in 200-kg plastic drums, subject article is to be mixed with water at a concentration depending on the risk factors associated with mold growth before being added to feeds and feed ingredients, to preserve and prolong the shelf life of feeds.
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<b>5   REASONS FOR CLASSIFICATION</b>  Heading 38.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of products (other than those having the character of medicaments, including veterinary medicaments heading 30.03 or 30.04) intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. These insecticides, disinfectants, herbicides, fungicides, etc., are applied by spraying, dusting, sprinkling, coating, impregnating, etc., or may necessitate combustion. They achieve their results by nerve-poisoning, by stomach-poisoning, by asphyxiation or by odour, etc. The products of heading 38.08 include fungicides. Fungicides are products which protect against the growth of fungi (e.g., preparations based on copper compounds) or which are designed to eradicate the fungi already present (e.g., preparations based on formaldehyde).  In view thereof, subject article is classified under AHTN 2022 subheading 3808.92.90, 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:
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2	TCC (AR) NO.
24-976	

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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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 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3824.99.99 MFN - 3% ad valorem		24-991
		<b>3</b>	<b>DATE ISSUED</b>
			24 January 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“NATURAL HYDROSAL® SKIN TONING”</b>
	<p>Based on the brochure, safety data sheet, production process flowchart, regulatory statements, and packaging information submitted, subject article is a cosmetic and personal care ingredient in the form of a colourless to yellow viscous liquid. It is composed of water, propanediol, dimethyl isosorbide, niacinamide, glycerin, hydroxypropyl cellulose, alpha-arbutin, and kojic acid, among others. Packed in 15-kg plastic pails, subject article is to be dispersed into serums, lotions, and washes at the end of formulation, at a recommended usage level of 1% to 20%, to reduce the appearance of skin discoloration caused by acne, melasma, post-inflammatory hyperpigmentation (PIH), and aging.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</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> 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>



BAGONG PILIPINAS

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 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem (01 January to 31 March 2025); 6% ad valorem (01 April 2025 to 31 March 2027)		24-1011
		<b>3</b>	<b>DATE ISSUED</b>
			24 January 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<b>“CONDENSING UNIT, MODEL: MIDEA - MSCE-22CRFN8-OD”</b>										
	<p>Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It houses a compressor, a condenser heat exchanger coil, a motor-driven fan for drawing air over the condenser heat exchanger coil to evacuate the heat, and other components for the control and protection of the unit. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: left;"><b>Cooling Capacity</b></td> <td>2.5 hp (6.45 kW)</td> </tr> <tr> <td style="text-align: left;"><b>Power Supply</b></td> <td>220 - 240 V, 1 Ph, 50/60 Hz</td> </tr> <tr> <td style="text-align: left;"><b>Refrigerant (Type / kg)</b></td> <td>R32 / 0.75</td> </tr> <tr> <td style="text-align: left;"><b>Dimension (W x D x H) (mm)</b></td> <td>805 x 330 x 554</td> </tr> <tr> <td style="text-align: left;"><b>Net Weight (kg)</b></td> <td>27.4</td> </tr> </table>	<b>Cooling Capacity</b>	2.5 hp (6.45 kW)	<b>Power Supply</b>	220 - 240 V, 1 Ph, 50/60 Hz	<b>Refrigerant (Type / kg)</b>	R32 / 0.75	<b>Dimension (W x D x H) (mm)</b>	805 x 330 x 554	<b>Net Weight (kg)</b>	27.4
<b>Cooling Capacity</b>	2.5 hp (6.45 kW)										
<b>Power Supply</b>	220 - 240 V, 1 Ph, 50/60 Hz										
<b>Refrigerant (Type / kg)</b>	R32 / 0.75										
<b>Dimension (W x D x H) (mm)</b>	805 x 330 x 554										
<b>Net Weight (kg)</b>	27.4										

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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 7% ad valorem from 01 January to 31 March 2025 and 6% ad valorem by 01 April 2025 to 31 March 2027, 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 <small>Digitally signed</small> <i>MariLou P. Mendoza</i></p> <p style="text-align: center;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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.</p>