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AOCG Memo No. 40-2025

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 : 13 February 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 07 February 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-882	"TURBOGROW 160™"	2309.90.20	MFN - Zero
24-886	"PORCILIS® AR-T DF"	3002.42.00	MFN – 3% ad valorem
24-889	"PRIME PAC® PRRS"	3002.42.00	MFN – 3% ad valorem
24-893	"POULTRYGROW 250™"	2309.90.20	MFN - Zero
24-914	"AUTOMATIC TRANSFER SWITCH CONTROLLER, MODEL: SM708"	8537.10.99	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
24-953	"SAFIZYM GP800"	3507.90.00	MFN – 3% ad valorem
24-954	"SAFIZYM XP500"	3507.90.00	MFN – 3% ad valorem
24-958	"PORCILIS® LAWSONIA ID"	3002.42.00	MFN – 3% ad valorem

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



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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	2025 RATES OF DUTY
24-981	"TESLA MODEL Y PERFORMANCE"	8703.80.98	MFN – Zero ACFTA – 30% ad valorem* RCEP – 30% ad valorem (01 January to 31 March 2025); 28% ad valorem (01 April 2025 to 31 March 2030)*
24-986	"EUROAROM PF 32 S PH"	3302.90.00	MFN – 1% ad valorem
24-993	"PROACTIVE"	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. 40-2025 p.3



BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 25-016

07 February 2025

COMMISSIONER BIENVENIDO Y. RUBIO

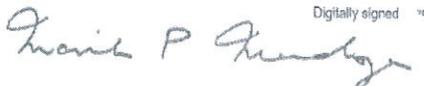
Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila

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 11 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-882, 24-886, 24-889, 24-893, 24-914, 24-953, 24-954, 24-958, 24-981, 24-986, and 24-993, issued by this Commission on 07 February 2025. These Advance Rulings have also been posted on the Commission's website 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



hmb

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY AHTN 2309.90.20 MFN - Zero	2 TCC (AR) NO. 24-882
	3 DATE ISSUED 07 February 2025

4 | **DESCRIPTION OF GOOD**

"TURBOGROW 160™"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product brochure, technical sheet, material safety data sheet, and product label submitted, subject article is a performance-enhancer feed premix in the form of a beige powder. It is composed of inactive dried yeast culture, dried *streptomyces* fermentation soluble extract, and silicon dioxide (anti-caking agent). Packed in 25-kg multilayer paper bags with sealed plastic film, subject article is added to swine feeds at a rate of 125 to 200 g per ton of feeds to, among others, enhance the nutritional value and quality of feeds, encourage healthy appetite and adequate feed intake in swine, and increase animal resistance against stress and diseases.

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.

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

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.



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1 AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY AHTN 3002.42.00 MFN - 3% ad valorem	2 TCC (AR) NO. 24-886
	3 DATE ISSUED 07 February 2025

4 **DESCRIPTION OF GOOD**

“PORCILIS® AR-T DF”

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product brochure, summary of product characteristics, analytical documentation, product label, and photograph of the packaging submitted, subject article is an inactivated *Bordetella bronchiseptica* veterinary vaccine. It is composed of active substances [*i.e.*, protein dO (non-toxic deletion derivative of *Pasteurella multocida* dermonecrotic toxin) and inactivated *Bordetella bronchiseptica* cells], adjuvant, and excipient. Packed in a 50-mL polyethylene terephthalate (PET) bottle with chlorobutyl stopper and aluminium seal, subject article is to be administered to swine via intramuscular injection, at a dosage of 2 mL, for the reduction of clinical signs of progressive atrophic rhinitis in piglets through passive oral immunisation with colostrum from dams actively immunized with the vaccine.

5 **REASONS FOR CLASSIFICATION**

Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most typical vaccines are prophylactic preparations of microbial origin containing either viruses or bacteria suspended in saline solutions, oil (lipovaccines) or other media. These preparations have usually been treated to reduce their toxicity without destroying their immunizing properties. Other vaccines include recombinant vaccines, peptide vaccines and carbohydrate vaccines. These vaccines generally contain an antigen, a recognised part of an antigen or a gene coding for a recognised part of an antigen (peptides, recombinants or conjugates of protein and others). The “recognised part of an antigen” is the part of an antigen which triggers the immunological response in the organism. Many of these vaccines target a specific virus or bacterium. These vaccines are used for prophylactic or therapeutic purposes.

In view thereof, subject article is classified under AHTN 2022 subheading 3002.42.00, 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
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 handwritten signature.

AOCG Memo No. 40-2025 P.6



BAGONG PILIPINAS

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3002.42.00 MFN - 3% ad valorem		24-889	
		3	DATE ISSUED
		07 February 2025	

4 DESCRIPTION OF GOOD

"PRIME PAC® PRRS"

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), brochure, summary of product characteristics, and analytical documentation submitted, subject article is a freeze-dried vaccine containing the porcine reproductive and respiratory syndrome (PRRS) type 2 virus strain Nebraska-attenuated as an active ingredient. It is indicated for the active immunization of clinically healthy pigs in PRRS virus type 2 contaminated environment to reduce viraemia and clinical signs caused by infection with PRRS virus. Packed in a Type I glass vial with rubber stopper and aluminium cap containing 50 or 100 doses, and diluent in 10 mL, 20 mL, 50 mL, or 100 mL (box of 10's), subject article is administered, via intramuscular injection of 1 mL or intradermal administration of 0.2 mL, to healthy pigs of two weeks of age or older.

5 REASONS FOR CLASSIFICATION

Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most typical vaccines are prophylactic preparations of microbial origin containing either viruses or bacteria suspended in saline solutions, oil (lipovaccines) or other media. These preparations have usually been treated to reduce their toxicity without destroying their immunizing properties. Other vaccines include recombinant vaccines, peptide vaccines and carbohydrate vaccines. These vaccines generally contain an antigen, a recognised part of an antigen or a gene coding for a recognised part of an antigen (peptides, recombinants or conjugates of protein and others). The "recognised part of an antigen" is the part of an antigen which triggers the immunological response in the organism. Many of these vaccines target a specific virus or bacterium. These vaccines are used for prophylactic or therapeutic purposes.

In view thereof, subject article is classified under AHTN 2022 subheading 3002.42.00, 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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		24-893
		3	DATE ISSUED
			07 February 2025

4 DESCRIPTION OF GOOD

“POULTRYGROW 250™”

Based on the Certificate of Product Registration and Veterinary Drug and Product Declaration Form from the Bureau of Animal Industry (BAI), product brochure, technical sheet, production process flowchart, material safety data sheet, and product label submitted, subject article is a feed premix in the form of a beige powder. It is composed of inactive dried yeast culture, dried *streptomyces* fermentation soluble extract, and silicon dioxide (anti-caking agent). Packed in 25-kg multilayer paper bags with a sealed plastic film, subject article is added to poultry feeds at a rate of 125 g per ton of feeds, as a source of protease, to increase the nutritional value of corn- and soya-based feeds, and to enhance the digestibility, absorption, and utilization of dietary protein and amino acids for optimum productive 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, 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.

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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8537.10.99 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		24-914
		3	DATE ISSUED
			07 February 2025

4	DESCRIPTION OF GOOD								
	<p>“AUTOMATIC TRANSFER SWITCH CONTROLLER, MODEL: SM708”</p> <p>Based on the technical specifications, user manual, and photographs of the product submitted, subject article is a device that manages the operation of an automatic transfer system (ATS). Using either automatic or manual operation mode, it can control the transfer of power between two sources (generator/generating set and mains) and is equipped with a microprocessor that can be freely programmed with different parameters or specifications (e.g., voltage status, frequency, and phase voltage). Subject article is to be used in, among others, electrical devices, automatic control and testing systems of electric power, and telecommunications equipment, and has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Operating Voltage (V) (DC / AC)</td> <td>8~35 / 90~280</td> </tr> <tr> <td>Power Consumption (W)</td> <td><5</td> </tr> <tr> <td>Rated Frequency (Hz)</td> <td>50/60</td> </tr> <tr> <td>Case Dimension (mm)</td> <td>197 x 152 x 47</td> </tr> </table> 	Operating Voltage (V) (DC / AC)	8~35 / 90~280	Power Consumption (W)	<5	Rated Frequency (Hz)	50/60	Case Dimension (mm)	197 x 152 x 47
Operating Voltage (V) (DC / AC)	8~35 / 90~280								
Power Consumption (W)	<5								
Rated Frequency (Hz)	50/60								
Case Dimension (mm)	197 x 152 x 47								

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.37 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers, among others, “programmable controllers” which are digital apparatus using a programmable memory for the storage of instructions for implementing specific functions such as logic, sequencing, timing, counting and arithmetic, to control, through digital or analog input/output modules, various types of machines.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8537.10.99, with a Most Favoured Nation (MFN) rate of duty of 1% 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 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 Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>

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.



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY AHTN 3507.90.00 MFN - 3% ad valorem	2 TCC (AR) NO. 24-953
	3 DATE ISSUED 07 February 2025

4 | **DESCRIPTION OF GOOD****"SAFIZYM GP800"**

Based on the certificate of formula, production process flowchart, and technical data sheet submitted, subject article is a diluted preparation of β -glucanase, produced by submerged fermentation of a selected strain of *Trichoderma*. It is in the form of a light-beige fine powder. Packed in a 10-kg polyethylene-lined bag contained in a paper bag, subject article is incorporated to animal feeds containing raw materials rich in cellulose, such as corn, soya, wheat, barley, oat, and bran, to improve nutrient accessibility and assimilation.

5 | **REASONS FOR CLASSIFICATION**

Heading 35.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that enzymes are organic substances produced by living cells; they have the property of causing and regulating specific chemical reactions inside or outside living cells, without themselves undergoing any change in their chemical structure. The heading includes prepared enzymes not elsewhere specified or included. Prepared enzymes are obtained by further dilution of enzymatic concentrates or by intermixing isolated enzymes or enzymatic concentrates. Preparations with substances added, which render them suitable for specific purposes, are also included in this heading, provided they are not covered by a more specific heading in the Nomenclature.

In view thereof, subject article is classified under AHTN 2022 subheading 3507.90.00, 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

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)

1 AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY AHTN 3507.90.00 MFN - 3% ad valorem	2 TCC (AR) NO. 24-954
	3 DATE ISSUED 07 February 2025

4 | **DESCRIPTION OF GOOD**

“SAFIZYM XP500”

Based on the certificate of formula, production process flowchart, and technical data sheet submitted, subject article is a diluted preparation of xylanase, produced by submerged fermentation of a selected strain of *Trichoderma*. It is in the form of a light-beige fine powder. Packed in a 25-kg polyethylene-lined bag contained in a paper bag, subject article is added to poultry and swine feeds containing raw materials rich in non-starch polysaccharides, to increase nutrient absorption.

5 | **REASONS FOR CLASSIFICATION**

Heading 35.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that enzymes are organic substances produced by living cells; they have the property of causing and regulating specific chemical reactions inside or outside living cells, without themselves undergoing any change in their chemical structure. The heading includes prepared enzymes not elsewhere specified or included. Prepared enzymes are obtained by further dilution of enzymatic concentrates or by intermixing isolated enzymes or enzymatic concentrates. Preparations with substances added, which render them suitable for specific purposes, are also included in this heading, provided they are not covered by a more specific heading in the Nomenclature.

In view thereof, subject article is classified under AHTN 2022 subheading 3507.90.00, 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

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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3002.42.00 MFN - 3% ad valorem		24-958
		3	DATE ISSUED
			07 February 2025

4 DESCRIPTION OF GOOD

“PORCILIS® LAWSONIA ID”

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), package insert, analytical documentation, product label, and photograph of the product submitted, subject article is an inactive *Lawsonia intracellularis* (*L. intracellularis*) veterinary vaccine in the form of a freeze-dried pellet emulsion for injection. It consists of lyophilized inactivated *L. intracellularis* cells in phosphate buffered saline and excipients. It is indicated for the active immunization of pigs to reduce diarrhea, loss of daily weight gain, intestinal lesions, bacterial shedding, and mortality caused by *L. intracellularis* infection. Packed in a 100-dose Type I glass vial (with rubber stopper and aluminium cap) inside a box, subject article is to be reconstituted with 20 mL of solvent or Porcilis PCV ID before administering a 0.2 mL single dose to pigs via intradermal route using a multi-dose needle-free injection device.

5 REASONS FOR CLASSIFICATION

Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most typical vaccines are prophylactic preparations of microbial origin containing either viruses or bacteria suspended in saline solutions, oil (lipovaccines) or other media. These preparations have usually been treated to reduce their toxicity without destroying their immunizing properties. Other vaccines include recombinant vaccines, peptide vaccines and carbohydrate vaccines. These vaccines generally contain an antigen, a recognised part of an antigen or a gene coding for a recognised part of an antigen (peptides, recombinants or conjugates of protein and others). The “recognised part of an antigen” is the part of an antigen which triggers the immunological response in the organism. Many of these vaccines target a specific virus or bacterium. These vaccines are used for prophylactic or therapeutic purposes.

In view thereof, subject article is classified under AHTN 2022 subheading 3002.42.00, 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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.80.98 MFN - Zero ACFTA - 30% ad valorem RCEP - 30% ad valorem (01 January to 31 March 2025); 28% ad valorem (01 April 2025 to 31 March 2030)		24-981
		3	DATE ISSUED
			07 February 2025

4	DESCRIPTION OF GOOD												
	<p>“TESLA MODEL Y PERFORMANCE”</p> <p>Based on the brochure, technical specifications, and photographs of the product submitted, subject article is a completely built-up (CBU), plug-in fully electric sports utility vehicle (SUV). It uses two electric motors (synchronous and asynchronous motors) as the sole means of propulsion. Having an all-wheel drivetrain configuration, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Battery Type</td> <td>Lithium-ion</td> </tr> <tr> <td>Battery Capacity (Ah)</td> <td>230</td> </tr> <tr> <td>Total Motor Power (kW)</td> <td>393</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>2,532</td> </tr> <tr> <td>Overall Dimension (LxWxH) (mm)</td> <td>4,750 x 1,921 x 1,624</td> </tr> <tr> <td>Seating Capacity</td> <td>5</td> </tr> </table> 	Battery Type	Lithium-ion	Battery Capacity (Ah)	230	Total Motor Power (kW)	393	Gross Vehicle Weight (kg)	2,532	Overall Dimension (LxWxH) (mm)	4,750 x 1,921 x 1,624	Seating Capacity	5
Battery Type	Lithium-ion												
Battery Capacity (Ah)	230												
Total Motor Power (kW)	393												
Gross Vehicle Weight (kg)	2,532												
Overall Dimension (LxWxH) (mm)	4,750 x 1,921 x 1,624												
Seating Capacity	5												

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as “Electric Vehicles (EVs)”.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rates of duty of 30% ad valorem from 01 January to 31 March 2025 and 28% ad valorem by 01 April 2025 to 31 March 2030, 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;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p>

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's website.



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.90.00 MFN - 1% ad valorem		24-986
		3	DATE ISSUED
			07 February 2025

4 DESCRIPTION OF GOOD

“EUROAROM PF 32 S PH”

Based on the technical data sheet, product composition, manufacturing process flowchart, and product safety information submitted, subject article is a flavouring preparation in the form of a creamy white, free-flowing, fine powder with a milky and fruity odour. It consists of flavouring compounds (synthetic aromatics), sodium saccharine, silicic acid, and calcium carbonate. Packed in 25-kg carton boxes, subject article is added to piglet feeds at a rate of 100 to 1,000 g per metric ton of complete feeds, to impart an intensely sweet, strong, and persistent aroma to the finished feed, enhancing feed palatability and optimizing the feed intake of piglets.

5 REASONS FOR CLASSIFICATION

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making) including mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		24-993
		3	DATE ISSUED
			07 February 2025

4 DESCRIPTION OF GOOD**“PROACTIVE”**

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product brochure, certificate of analysis, safety data sheet, and product label submitted, subject article is a feed premix in the form of a brown-yellowish powder. It is composed of *Aspergillus niger* fermentation extract, *Corylus AL-AV* (hazel shell), and white oil. Packed in 25-kg bags, subject article is added to poultry and swine feeds at a rate of 0.5 kg per 1,000 kg of feeds, to enhance the digestibility of proteins, fats, and non-starch polysaccharides (NSPs) in feeds, enabling the efficient absorption and utilization of nutrients by the animals.

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.

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

Chairperson

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