



AOCG Memo No. 46-2025

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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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 : 19 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 14 February 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-659	"MICROWAVE OVEN, MODEL: MC32DG7646C"	8516.60.90	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-670	"KURITA 123"	3906.90.99	MFN – 7% ad valorem* ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA- 5% ad valorem* RCEP – Zero*
24-676	"FLAVOR 80880"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-765	"NESCAFE POWDER KEDF588 (250 kg)"	IN-QUOTA / 2101.11.11.100	MFN – 30% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 30% ad valorem* AIFTA – 30% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 30% ad valorem*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
		OUT-QUOTA 2101.11.11.200	MFN – 45% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 45% ad valorem* AIFTA – 45% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 45% ad valorem*
24-776	“FLORAGLO® LUTEIN 20% SAF-T”	2106.90.91	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-829	“MYCOPROTEIN M-70 – MSG BY-PRODUCT POWDER”	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-830	“ELECTROLYTES STAMINA”	2309.90.20	MFN – Zero* 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).			



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-845	"EMI MINE 101"	2309.90.20	MFN – Zero* ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-864	"REXTA 5 mg/mL (100 mg/20 mL) CONCENTRATE SOLUTION FOR I.V. INFUSION (OXALIPLATIN)"	3004.90.89	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-875	"GLOBACID LFPA"	3808.94.90	MFN – 3% ad valorem
24-876	"GLOBACID OPCL"	3824.99.99	MFN – 3% ad valorem
24-883	"M+PAC®"	3002.42.00	MFN – 3% ad valorem
24-894	"LACTOBAKE 80 WHEY PROTEIN CONCENTRATE FOR BAKERY"	0404.10.11	MFN - Zero
24-896	"LACTOGLACE 150 MILK PRODUCT FOR ICE CREAM"	1901.90.39	MFN – 7% ad valorem
24-897	"BRAZAMAG MAGNESIUM OXIDE"	2519.90.90	MFN – 3% ad valorem
24-905	"RITUXIMAB (REDDITUX) 10 mg/mL CONCENTRATE FOR SOLUTION FOR INFUSION (IV) (50 mL)"	3002.15.00	MFN – 1% ad valorem AIFTA – Zero*

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



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-908	"HI-URETHAN LV-7 HARDENER"	3911.90.00	MFN – 3% ad valorem* ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-909	"HI-URETHAN No.5000 THINNER SS (ROBOT)"	3814.00.00	MFN – 5% ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – 5% ad valorem* AKFTA – Zero* RCEP – Zero*
24-910	"HI-URETHAN LV-7 MAT CLEAR TOP COAT"	3208.20.90	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-932	"AZACITIDINE (AZACYTIN) 100 mg LYOPHILIZED POWDER FOR INJECTION (I.V./S.C.) 1's"	3004.90.89	MFN – Zero AIFTA – Zero*
24-944	"ALPHASELEN VIT"	2309.90.20	MFN - Zero
24-945	"ALPHACALPHOS + D3"	2309.90.20	MFN - Zero
24-948	"MULTIMIX"	2309.90.20	MFN - Zero
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-963	"NON-DAIRY CREAMER (DL01) ALPHA"	2106.90.30	MFN – 7% ad valorem* ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 7% ad valorem*
24-965	"VELCORIN®"	2920.90.00	MFN – 1% ad valorem
24-974	"PREMIX B228 FOR FISH"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-983	"CHOCOLATE ENHANCER D IP FLAVOR 570995 P"	1806.20.90	MFN – 7% ad valorem
24-984	"FIRMENICH MALT FLAVOR 502095 APNK0551"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-987	"IPROAROM RED FRUITS PREMIUM"	3302.90.00	MFN – 1% ad valorem
24-988	"TESLA MODEL 3 RWD"	8703.80.97	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)*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-996	"PANODAN® 165 KOSHER DATEM"	3402.42.90	MFN – 3% ad valorem
24-998	"L-TRYPTOPHAN"	2933.99.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
24-1021	"PRIME LIVER"	2309.90.20	MFN - Zero
24-1029	"FLAVOUR PANDAN POWDER (25 kg)"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-1030	"KEMZYME™ PROTEASE DRY"	3507.90.00	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-1034	"SPICE MIXTURE - (CK VIENA - 10% RED SALT 10033041)"	3302.10.30	MFN – 1% ad valorem
24-1035	"EUROSHIELD"	3003.90.00	MFN – 3% ad valorem
24-1036	"WORLDCLASS, PVC 7" PACIFIC GROOVE FLAT LONG PANELS"	3925.90.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
25-0004	"AMMOCURE - YUCCA MEAL – POWDER"	2309.90.20	MFN – Zero
25-0009	"AVATEC® 20%"	3003.20.00	MFN – 3% ad valorem

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



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0016	"KOPIKO® VOLCANIC DRIP"	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*
		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*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 25-021

14 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 41 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-659, 24-670, 24-676, 24-765, 24-776, 24-829, 24-830, 24-845, 24-864, 24-875, 24-876, 24-883, 24-894, 24-896, 24-897, 24-905, 24-908, 24-909, 24-910, 24-932, 24-944, 24-945, 24-948, 24-963, 24-965, 24-974, 24-983, 24-984, 24-987, 24-988, 24-996, 24-998, 24-1021, 24-1029, 24-1030, 24-1034, 24-1035, 24-1036, 25-0004, 25-0009, and 25-0016, issued by this Commission on 14 February 2025. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Maile P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

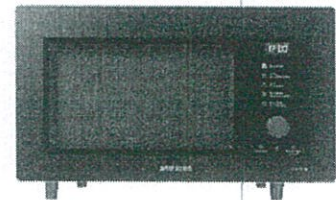
1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8516.60.90		24-659
	MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - 5% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			14 February 2025

4 DESCRIPTION OF GOOD

“MICROWAVE OVEN, MODEL: MC32DG7646C”

Based on the technical specifications, user manual, and photograph of the product submitted, subject article is a smart, domestic-type oven incorporating the functions of microwave, convection, grilling, air frying, defrosting, and heating. It has a drop-down door, a white light-emitting diode (LED) display, touch control panel, and child lock features. Through its built-in WiFi module, subject article can also be controlled and monitored from smartphones, mobile devices, and automatic data processing machines using the Samsung™ SmartThings software application. It comes with a turntable, roller ring, wire racks, crusty plate, and a quick guide label, and has the following specifications:

Volume (L)	32
Power Source	230 V AC, 60 Hz
Microwave Power (W)	1,250
Grill (heating element) (W)	1,500
Convection (heating element) (maximum) (W)	2,150
Outside Dimension (W x H x D) (mm)	523 x 330 x 515
Net Weight (approximate) (kg)	19.5



5 REASONS FOR CLASSIFICATION

Heading 85.16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household. It includes microwave ovens and other ovens and cookers, cooking plates, boiling rings, grillers and roasters (e.g., convection type, resistance type, infra-red, high frequency induction and combined gas-electric appliances).

In view thereof, subject article is classified under AHTN 2022 subheading 8516.60.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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:



2	TCC (AR) NO.
24-659	

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)	5	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

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.

AOCG Memo No. 46-2025 p.12



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 3906.90.99	24-670
MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - 5% ad valorem RCEP - Zero	3 DATE ISSUED
	14 February 2025

4 DESCRIPTION OF GOOD
“KURITA 123”
<p>Based on the product information sheet, certification of chemicals, safety data sheet, and photograph of the packaging submitted, subject article is an anionic polymer flocculant in the form of a white powder. It is composed of acrylamide-type polymer (acrylamide/sodium acrylate copolymer) and water. Packed in 15-kg bags, subject article can be used alone, or in combination with inorganic coagulants, for the clarification of industrial water and as an aid for the filtration of suspensions.</p>

5 REASONS FOR CLASSIFICATION
<p>Note 6 (b) to the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.06 of the AHTN 2022 covers acrylic polymers in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the expression “acrylic polymers” covers polymers of acrylic or methacrylic acid, of their salts or esters, or of the corresponding aldehydes, amides or nitriles.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3906.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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.
24-670	

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)	5	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

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.

AOCG Memo No. 46-2025 p.14



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 3302.10.30		24-676
	MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			14 February 2025
4	DESCRIPTION OF GOOD		
	“FLAVOR 80880”		
	Based on the technical data sheet, manufacturing process flow diagram, safety data sheet, product label, certification on the product composition, and photographs of the product and packaging submitted, subject article is a flavouring preparation in the form of a colourless to light-yellow liquid with a characteristic odour. It is composed of natural flavour and nature identical flavour (composed of various odoriferous substances), propylene glycol, and triacetin. Packed in 25-kg plastic containers, subject article is used in the manufacture of alcoholic beverages.		
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), among others, 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 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% 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:		



2	TCC (AR) NO.
24-676	

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

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.



BAGONG PILIPINAS

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.
		<u>In-Quota</u>	<u>Out-Quota</u>		24-765
	AHTN	2101.11.11.100	2101.11.11.200	3	DATE ISSUED
	MFN	30% ad valorem	45% ad valorem		14 February 2025
	ATIGA	Zero	Zero		
	AANZFTA	Zero	Zero		
	ACFTA	Zero	Zero		
	AHKFTA	30% ad valorem	45% ad valorem		
	AIFTA	30% ad valorem	45% ad valorem		
	AJCEPA	Zero	Zero		
	AKFTA	5% ad valorem	5% ad valorem		
	RCEP	30% ad valorem	45% ad valorem		

4	DESCRIPTION OF GOOD
	“NESCAFE POWDER KEDF588 (250 kg)”
	<p>Based on the certificate of ingredients, production process flowchart, product label, product specifications, and photographs of the product and packaging submitted, subject article is an instant coffee in the form of a fine brown powder. It is produced by roasting decaffeinated Robusta coffee beans, followed by grinding, extraction with hot water, evaporation, and spray drying. Packed in 250-kg woven polypropylene big bags, subject article is used as a raw material in the manufacture of coffee mixes.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2101.11.11.100 and 2101.11.11.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 30% ad valorem and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
24-765	

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)	0	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	30	45	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	30	45	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	30	45	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 46-2025 g.18



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 2106.90.91		24-776
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		3
	ATIGA - Zero ACFTA - Zero AIFTA - 7% ad valorem AKFTA - Zero		DATE ISSUED
			14 February 2025

4	DESCRIPTION OF GOOD
	“FLORAGLO® LUTEIN 20% SAF-T”
	<p>Based on the product data sheet, composition, certificate of analysis, manufacturing principle, and packing list submitted, subject article is a brown-orange to brown-red viscous oil containing micronized crystals of lutein (extracted from <i>Tagetes erecta</i>) dispersed in safflower oil. Packed in 1-kg aluminium bottles, subject article is used as an ingredient for food supplements or in the fortification of beverages and other food products.</p>

5	REASONS FOR CLASSIFICATION
	<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, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.91, with a Most Favoured Nation (MFN) rate of duty of 7% 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. 46-2025 p. 19

2	TCC (AR) NO.
24-776	

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)	7	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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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 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		24-829
		3	DATE ISSUED
			14 February 2025

4	DESCRIPTION OF GOOD
	“MYCOPROTEIN M-70 – MSG BY-PRODUCT POWDER”
	<p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product specifications, manufacturing process flowchart, and photograph of the packaging submitted, subject article is a hydrolyzed corn-based protein powder containing a minimum of 70% ± 2% crude protein. It is a by-product of monosodium glutamate (MSG) production derived through the microbial fermentation of carbohydrates. Packed in 25-kg bags, subject article is used as an ingredient in the manufacture of animal feeds, at an inclusion rate of 3% to 5% of total feeds, as a partial substitute for marine protein or other animal protein in all types of swine and poultry diets.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 1 to Chapter 23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.</p> <p>Heading 23.09 of the AHTN 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</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; 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> <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>



AOCG Memo No. 46-2025 p.21



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		24-830
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			14 February 2025

4 DESCRIPTION OF GOOD

“ELECTROLYTES STAMINA”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), brochure, product composition, certificate of analysis, and safety data sheet submitted, subject article is an electrolytes supplement in the form of a water-soluble, orange-pink powder. It is composed of sodium chloride, potassium chloride, sodium bicarbonate, and dextrose anhydrous (carrier). Packed in 100-g, 200-g, 500-g and 1-kg sachets, subject article is dissolved in drinking water of poultry, swine, and cattle at a rate of 1.25 grams per liter of drinking water, for the prevention and treatment of dehydration and electrolyte imbalance due to stress and illness as a result of diarrhea, high fever, hot climate, de-breaking, feed changes, treatment and vaccination, transferring and transportation period; and for faster replenishment of body electrolytes, rehydration, and better recovery.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients.

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 and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



AOCS Memo No. 46-2025 p. 22

2	TCC (AR) NO.
	24-830

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. 46-2025 P.23



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		24-845
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			14 February 2025

4	DESCRIPTION OF GOOD
	“EMI MINE 101”
	<p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product composition, product label, finished product quality specifications, and material safety data sheet submitted, subject article is a mineral feed premix in the form of a light- to dark-grey powder. It is composed of copper sulphate, iron sulphate, zinc oxide, manganese oxide, cobalt carbonate, sodium selenite, potassium iodate, and calcium carbonate (carrier). Packed in 25-kg, 30-kg, 40-kg, and 50-kg bags, subject article is added to poultry feeds, at a dosage of 1 kg per metric ton of finished feeds, as a nutritional supplement.</p>
5	REASONS FOR CLASSIFICATION
	<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. 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 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. 46-2025 9.24

2	TCC (AR) NO.
24-845	

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. 46-2025 p. 25



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 3004.90.89		24-864										
	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">MFN - Zero</td> <td style="width: 50%;">ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - Zero	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		3	DATE ISSUED
MFN - Zero	ATIGA - Zero												
AANZFTA - Zero	ACFTA - Zero												
AHKFTA - Zero	AIFTA - Zero												
AJCEPA - Zero	AKFTA - Zero												
RCEP - Zero													
			14 February 2025										

4 DESCRIPTION OF GOOD

**“REXTA 5 mg/mL (100 mg/20 mL)
CONCENTRATE SOLUTION FOR I.V. INFUSION (OXALIPLATIN)”**

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product safety data sheet, and package insert submitted, subject article is an antineoplastic drug in the form of a colorless to slightly-yellow concentrated solution for intravenous injection containing 5 mg of oxaliplatin per milliliter of solution. Oxaliplatin is an organoplatinum complex in which the platinum atom is complexed with 1,2-diaminocyclohexane and with an oxalate ligand as a leaving group. It damages the deoxyribonucleic acid (DNA) of cells and stops it from being copied. This stops or slows the growth of cancer cells and other rapidly growing cells and causes them to die. Packed in a 20-mL Type I clear and colorless glass vial in a box (containing 100 mg oxaliplatin), subject article is to be administered via intravenous route, in combination with 5-fluorouracil and folinic acid, for the treatment of metastatic colorectal cancer.

5 REASONS FOR CLASSIFICATION

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, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use.

The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheadings 3004.90.81, 3004.90.82, and 3004.90.89 state that other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases are solely formulated for patients with cancer, heart ailments, Human Immune-deficiency Virus (HIV)/Acquired Immune Deficiency Syndrome (AIDS) or HIV/AIDS, renal failure or other lingering illnesses and used by the patient as maintenance to suppress the patients' condition at its present level or prevent possible complications. These include antineoplastic medicines, dialysis solutions and preparations, chemotherapy solutions, and cardiovascular drugs.



2	TCC (AR) NO.
	24-864

In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.89, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3808.94.90 MFN - 3% ad valorem		24-875
		3	DATE ISSUED
			14 February 2025

4 DESCRIPTION OF GOOD

“GLOBACID LFPA”

Based on the certificate of composition, technical data sheet, and manufacturing process flowchart submitted, subject article is a free-flowing, non-hygroscopic light-brown powder containing, among others, formic acid, propionic acid, acetic acid, and lactic acid. Packed in 25-kg bags with polyethylene lining, subject article is added to swine and poultry feeds at an inclusion rate of 1.0 to 3.5 kg per ton of feeds, for the immediate decontamination of feeds against gram-negative pathogenic bacteria such as *E. coli* and *Salmonella*. It also acts as an anti-mold and anti-yeast agent.

5 REASONS FOR CLASSIFICATION

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 the products of heading 38.08 include disinfectants. Disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects. Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilizing instruments. They are also used in agriculture for disinfecting seeds and in the manufacture of animal feeds to control undesirable micro-organisms. The group includes sanitisers, bacteriostats and sterilisers.

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.

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 3824.99.99 MFN - 3% ad valorem		24-876
		3	DATE ISSUED
			14 February 2025

4 DESCRIPTION OF GOOD

“GLOBACID OPCL”

Based on the certificate of composition, technical data sheet, and manufacturing process flowchart submitted, subject article is a micro-pearled, free-flowing, non-hygroscopic, off-white to light-brown powder composed of phosphoric acid, citric acid, lactic acid, montmorillonite, and precipitated and dried silicic acid. Packed in 25-kg bags with polyethylene lining, subject article is added to swine feeds at an inclusion rate of 1 to 3 kg per ton of feeds to, among others, support protein digestion, counter the acid binding (buffering) effect of proteins and minerals, and improve feed conversion.

5 REASONS FOR CLASSIFICATION

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.

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.

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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		24-883
		3	DATE ISSUED
			14 February 2025

4	DESCRIPTION OF GOOD
	“M+PAC®”
	<p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product brochure, analytical documentation, and product label submitted, subject article is an inactivated <i>Mycoplasma hyopneumoniae</i> veterinary vaccine in the form of an emulsion for injection. It is composed of <i>M. hyopneumoniae</i> strain J, adjuvants, excipients, and preservatives. Packed in a 50-mL or 100-mL high-density polyethylene (HDPE) bottle (with a rubber stopper and aluminium cap) inside a cardboard box, subject article is to be administered via subcutaneous or intramuscular route, at a single- or two-dose vaccination schedule, for the active immunization of swine against pneumonia caused by <i>M. hyopneumoniae</i>.</p>
5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>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.</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><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p>
	<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 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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0404.10.11 MFN - Zero		24-894
		3	DATE ISSUED
			14 February 2025

4	DESCRIPTION OF GOOD
	“LACTOBAKE 80 WHEY PROTEIN CONCENTRATE FOR BAKERY”
	Based on the list of ingredients, certificate of analysis, product specifications, safety data sheet, and photograph of the product submitted, subject article is a whey protein concentrate in the form of a creamy-white powder containing 80% protein. Packed in 20-kg paper bags with blue polyethylene (PE) inliner, subject article is used as a raw material for food production.

5	REASONS FOR CLASSIFICATION
	<p>Heading 04.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, whey, whether or not concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers whey (i.e., the natural constituents of milk which remain after the fat and casein have been removed) and modified whey (see Subheading Note 1 to this Chapter). These products may be in liquid, paste or solid (including frozen) form, and may be concentrated (e.g., in powder) or preserved.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0404.10.11, 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 style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> 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>





BAGONG PILIPINAS

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 1901.90.39 MFN - 7% ad valorem		24-896
		3	DATE ISSUED
			14 February 2025

4	DESCRIPTION OF GOOD
	“LACTOGLACE 150 MILK PRODUCT FOR ICE CREAM”
	<p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), list of ingredients, product brochure and specifications, production process flowchart, and safety data sheet submitted, subject article is a creamy-white powder composed of whey product and buttermilk powder. Packed in 25-kg (net weight) paper bags with a blue polyethylene (PE) inner liner, subject article is used as a skim milk powder replacement in the manufacture of ice cream.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. The heading also covers mixes and bases (e.g., powders) for making ice cream but it excludes ice cream and other edible ice based on milk constituents (heading 21.05).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.39, 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 <small>Digitally signed</small>  MARILOU P. MENDOZA Chairperson</p>
	<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 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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2519.90.90 MFN - 3% ad valorem		24-897
		3	DATE ISSUED
			14 February 2025

4	DESCRIPTION OF GOOD
	“BRAZAMAG MAGNESIUM OXIDE”
	<p>Based on the technical data sheet, product information sheet, product safety information sheet, production process flowchart, and packaging information submitted, subject article is magnesium oxide in the form of a brown powder. It is obtained from the calcination of natural magnesium carbonate (MgCO₃) at around 800°C. Packed in 25-kg white sacks or neutral bags, subject article can be used in animal feeds or as a fertilizer.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 25.19 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other magnesium oxide, whether or not pure. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers various types of magnesia (magnesium oxide) obtained from natural magnesium carbonate, basic magnesium carbonate, magnesium hydroxide precipitated from sea water, etc. Light and heavy magnesium oxides are usually obtained by calcination of pure precipitated magnesium hydroxide or basic carbonate at temperatures from 600 °C to 900 °C. These magnesium oxides are practically insoluble in water but are readily soluble in dilute acids and are more chemically reactive than other types of magnesia (i.e., sintered magnesia and fused magnesia). They are used in the manufacture of medicaments, cosmetics, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2519.90.90, 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>MARILOU P. MENDOZA Chairperson</p>
	<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 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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3002.15.00 MFN - 1% ad valorem AFTA - Zero		24-905
		3	DATE ISSUED
			14 February 2025

4	DESCRIPTION OF GOOD
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“RITUXIMAB (REDDITUX) 10 mg/mL CONCENTRATE FOR SOLUTION FOR INFUSION (IV) (50 mL)”

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), material safety data sheet, and product leaflet submitted, subject article is a clear, colourless liquid concentrate for solution for infusion containing 10 mg rituximab (r-DNA origin) per milliliter of concentrate, and excipients (sodium citrate, polysorbate 80, sodium chloride, and water for injection). Rituximab is a genetically engineered mouse-human chimeric monoclonal antibody, representing a glycosylated immunoglobulin, produced by mammalian (Chinese hamster ovary) cell suspension culture. It is indicated for the treatment of non-Hodgkin's lymphoma (NHL), chronic lymphocytic leukaemia (CLL), granulomatosis with polyangiitis (GPA) (Wegener's granulomatosis), microscopic polyangiitis (MPA), and moderate to severe Pemphigus Vulgaris (PV) in adult patients. Packed in 50-mL USP Type 1 borosilicate glass vial with sealed grey butyl rubber stopper inside a box, subject article is to be administered via intravenous infusion under close supervision by an experienced medical person in a facility where immediate resuscitation measures are available, at a dosage depending on the patient's condition.

5	REASONS FOR CLASSIFICATION
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Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products include, among others, immunological products, whether or not modified or obtained by means of biotechnological processes. Products used for diagnostic or therapeutic purposes and for immunological tests are to be regarded as falling within this product group. These include, among others, monoclonal antibodies (MAB) which are specific immunoglobulins from selected and cloned hybridoma cells cultured in a culture medium or ascites.

In view thereof, subject article is classified under AHTN 2022 subheading 3002.15.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

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 3911.90.00		24-908
	MFN - 3% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			14 February 2025

4 DESCRIPTION OF GOOD

“HI-URETHAN LV-7 HARDENER”

Based on the product specifications, safety data sheet, information about the specific product use and function, and photograph of the packaging submitted, subject article is a hexamethylene diisocyanate (HDI)-oligomer(trimer)-based hardener in the form of a colorless liquid. It also contains n-butyl acetate, 1,2,4-trimethylbenzene, 1,6-hexamethylene diisocyanate, and 4-toluenesulphonyl isocyanate, among others. Packed in 3-kg (net weight) metal containers, subject article is mixed with thinner and acrylic polyol resin-based paint for use as a matte top coat in painting motorcycle parts.

5 REASONS FOR CLASSIFICATION

Note 3 (e) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories: resols (heading 39.09) and other prepolymers.

Furthermore, Note 6 (a) to Chapter 39 of the AHTN 2022 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to liquids and pastes, including dispersions (emulsions and suspensions) and solutions.

Heading 39.11 of the AHTN 2022 covers petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, polymers with isocyanate groups, not elsewhere specified or included, such as, polyisocyanurates based on hexamethylene diisocyanate (HDI), synthesised by the reaction of HDI to produce prepolymers with isocyanurate links between monomer units. The prepolymers have an average number of monomer units of between 3 and 5. The products are used in the manufacture of paints and varnishes.

In view thereof, subject article is classified under AHTN 2022 subheading 3911.90.00, 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:



2	TCC (AR) NO.
24-908	

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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3814.00.00		24-909
	MFN - 5% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - 5% ad valorem RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			14 February 2025

4 DESCRIPTION OF GOOD

“HI-URETHAN No.5000 THINNER SS (ROBOT)”

Based on the product specifications, safety data sheet, information about the specific product use and function, and product label submitted, subject article is a thinner in the form of a colourless liquid composed of solvent naphtha (petroleum), heavy aromatic, ethyl 3-ethoxypropionate, 2,6-dimethylheptan-4-one, 1,2,4-trimethylbenzene, and naphthalene, among others. Packed in 15-kg (net weight) metal containers, subject article is mixed with acrylic polyol resin-based paint and hardener for use as a matte top coat in painting motorcycle parts.

5 REASONS FOR CLASSIFICATION

Heading 38.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, organic composite solvents and thinners, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers organic solvents and thinners (whether or not containing 70 % or more by weight of petroleum oil) provided that they are not separate chemically defined compounds and are not covered by a more specific heading. They are more or less volatile liquids which are used, *inter alia*, in the preparation of varnishes and paints or as degreasing preparations for machinery parts, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3814.00.00, 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:



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2	TCC (AR) NO.
24-909	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
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)	5	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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ADCG Memo No. 40-2025 p. 38



BAGONG PILIPINAS

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 3208.20.90		24-910
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - 5% ad valorem AKFTA - Zero		14 February 2025

4 DESCRIPTION OF GOOD

“HI-URETHAN LV-7 MAT CLEAR TOP COAT”

Based on the product specifications, safety data sheet, information about the specific product use and function, and photograph of the packaging submitted, subject article is an acrylic-based, clear, matte coating in the form of a colourless liquid. It is composed of acrylic polyol resin, xylene, ethylbenzene, n-butyl acetate, toluene, propan-2-ol, and isobutyl acetate, among others. Packed in 16-kg (net content) metal containers, subject article is mixed with hardener and thinner before applying to the fairings, side panels, and fenders of motorcycles as the top coating.

5 REASONS FOR CLASSIFICATION

Heading 32.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that varnishes and lacquers of this heading are liquid preparations for protecting or decorating surfaces. They are based on synthetic polymers (including synthetic rubber) or chemically modified natural polymers (such as cellulose nitrate or other cellulose derivatives, novolacs or other phenolic resins, amino-resins, silicones, etc.) with added solvents and thinners. They form a dry, water-insoluble, relatively hard, more or less transparent or translucent, smooth, continuous film which may be glossy, matt or satiny.

In view thereof, subject article is classified under AHTN 2022 subheading 3208.20.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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.
24-910	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
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)	5	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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AOCG Memo No. 46-2025 p. 46



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 3004.90.89 MFN - Zero AIFTA - Zero		24-932
		3	DATE ISSUED
			14 February 2025

4 DESCRIPTION OF GOOD

**“AZACITIDINE (AZACYTIN)
100 mg LYOPHILIZED POWDER FOR INJECTION (I.V./S.C.) 1’s”**

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product composition, product insert, and safety data sheet submitted, subject article is a white to off-white lyophilized powder for reconstitution containing 100 mg azacitidine (active ingredient) with mannitol (buffering agent), nitrogen (processing aid), and water for injection (solvent). Azacitidine is believed to exert its antineoplastic effects by multiple mechanisms including cytotoxicity on abnormal haematopoietic cells in the bone marrow and hypomethylation of deoxyribonucleic acid (DNA). It is indicated for the treatment of adult patients who are not eligible for haematopoietic stem cell transplantation (HSCT) with chronic myelomonocytic leukaemia (CMML), and acute myeloid leukaemia (AML), among others. Packed in a 30-mL USP Type I clear and colourless glass vial (with gray bromobutyl rubber stopper and aluminium seal with violet flip-off cap) inside a box, subject article is to be administered via intravenous infusion or by subcutaneous injection.

5 REASONS FOR CLASSIFICATION

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, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use.



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2	TCC (AR) NO.
24-932	

The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheadings 3004.90.81, 3004.90.82, and 3004.90.89 state that other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases are solely formulated for patients with cancer, heart ailments, Human Immune-deficiency Virus (HIV)/Acquired Immune Deficiency Syndrome (AIDS) or HIV/AIDS, renal failure or other lingering illnesses and used by the patient as maintenance to suppress the patients' condition at its present level or prevent possible complications. These include antineoplastic medicines, dialysis solutions and preparations, chemotherapy solutions, and cardiovascular drugs.

In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.89, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY AHTN 2309.90.20 MFN - Zero	2 TCC (AR) NO. 24-944
	3 DATE ISSUED 14 February 2025

4 DESCRIPTION OF GOOD “ALPHASELEN VIT” <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), brochure, product specifications, and safety data sheet submitted, subject article is an antioxidant liquid composed of vitamin E, sorbitol, choline chloride, zinc, selenium, and water (carrier). Packed in 1-L plastic bottles and in 5-L plastic gallons, subject article is added to the drinking water of poultry at a rate of 250 to 500 mL per 1,000 L of water for a period of three to five days, to protect animals from oxidative stress, protect nervous system function, and improve fertility and hatching.</p>
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5 REASONS FOR CLASSIFICATION <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, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</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 style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small>  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 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		24-945
		3	DATE ISSUED
			14 February 2025

4 DESCRIPTION OF GOOD

“ALPHACALPHOS + D3”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), brochure, product specifications, and safety data sheet submitted, subject article is a liquid solution for poultry composed of vitamin D₃, minerals (phosphorus, calcium, magnesium, manganese, zinc, iron, and copper), and water (carrier). It is packed in 1-L plastic bottles and in 5-L plastic gallons with the vitamin D₃ stored separately in the container’s cap to prevent its destruction by the minerals. Subject article is prepared by mixing the vitamin D₃ with the content of the container before diluting with the animals’ drinking water, at a rate of 500 mL per 1,000 L of water, and is intended to supply vitamin D₃ and minerals to poultry in order to prevent “gummy bones” or femoral necrosis at older age and increase calcium metabolism (*i.e.*, improve eggshell quality and laying performance, increase disease resistance, and achieve higher egg mass).

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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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		24-948
		3	DATE ISSUED
			14 February 2025

4 DESCRIPTION OF GOOD

“MULTIMIX”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), brochure, product specifications, and safety data sheet submitted, subject article is a liquid solution for animals composed of vitamins (A, B group, C, D₃, E, and K₃, among others), minerals (sodium, magnesium, manganese, iron, zinc, and potassium, among others), amino acids (histidine, isoleucine, lysine, methionine, phenylalanine, and threonine, among others), and water. Packed in 1-L plastic bottles and in 5-L plastic gallons, subject article is added to the drinking water of poultry, swine, and cattle, at the recommended dosage, to supply all the essential nutrients that the animals need.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). The heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA
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 2106.90.30		24-963
	MFN - 7% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - 7% ad valorem	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - 7% ad valorem AKFTA - 5% ad valorem		14 February 2025

4 DESCRIPTION OF GOOD

“NON-DAIRY CREAMER (DL01) ALPHA”

Based on the list of ingredients, manufacturing procedure, product label artwork, and material safety data sheet submitted, subject article is a non-dairy creamer in the form of an off-white to cream free-flowing powder with a sweet, creamy taste. It is composed of glucose syrup, hydrogenated vegetable fat, acidity regulators, sodium caseinate, emulsifiers, stabilizers, sweetener, anti-caking agent, and sugar. Packed in 36-kg bags, subject article is used as an ingredient in the manufacture of coffee mixes.

5 REASONS FOR CLASSIFICATION

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 consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.30, with a Most Favoured Nation (MFN) rate of duty of 7% 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.
	24-963

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)	7	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	7	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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2920.90.00 MFN - 1% ad valorem		24-965
		3	DATE ISSUED
			14 February 2025

4	DESCRIPTION OF GOOD
	“VELCORIN®”
	Based on the product brochure, manufacturing process flowchart, safety data sheet, and packaging information submitted, subject article is a dimethyl dicarbonate (CAS No. 4525-33-1) in the form of colourless liquid with a slightly pungent odour. Packed in 6-kg and 25-kg aluminium bottles, subject article is used as a microbial control agent in the production of beverages.

5	REASONS FOR CLASSIFICATION
	<p>Note 1 to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.20 of the AHTN 2022 covers, among others, esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers esters of other inorganic acids of non-metals, that is, acids in which the anion contains only non-metal elements. The esters of this heading include carbonic or peroxocarbonic esters and their salts. Esters of carbonic acid may be acid or neutral.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2920.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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>Mari Lou P. Mendoza</i> <small>Digitally signed</small></p> <p>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 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero		24-974
		3	DATE ISSUED
			14 February 2025

4	DESCRIPTION OF GOOD
	“PREMIX B228 FOR FISH”
	<p>Based on the product composition, 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 light-brown powder with a faint fat odour. It is composed of vitamins (e.g., A, B vitamins, D₃, E, and K₃), minerals (e.g., zinc sulfate, manganese sulfate, and copper 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 improve the appetite and growth speed of fishes.</p>

5	REASONS FOR CLASSIFICATION
	<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. 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; 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</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> <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 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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1806.20.90 MFN - 7% ad valorem		24-983
		3	DATE ISSUED
			14 February 2025

4 DESCRIPTION OF GOOD

“CHOCOLATE ENHANCER D IP FLAVOR 570995 P”

Based on the product specifications, composition, technical and safety data sheets, certificate of analysis, packaging information, and photographs of the product and packaging submitted, subject article is a flavouring preparation in the form of a brown to dark-brown powder with a characteristic strong odour. It is composed of cacao powder (40% to 50%), maize maltrodextrin, natural flavouring complexes and substances, triacetin, propylene glycol, salt, gum arabic, and medium chain triglycerides. Packed in 22.68-kg (net weight) paper bags with linear low-density polyethylene (LLDPE) liner, subject article is used as a flavour enhancer in the production of chocolate cereal drinks.

5 REASONS FOR CLASSIFICATION

Heading 18.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa.

In view thereof, subject article is classified under AHTN 2022 subheading 1806.20.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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

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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 3302.10.30		24-984
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			14 February 2025

4	DESCRIPTION OF GOOD
	“FIRMENICH MALT FLAVOR 502095 APNK0551”
	<p>Based on the technical data sheet, product specifications, composition, safety data sheet, certificate of analysis, manufacturing process flowchart, and photograph of the product submitted, subject article is a flavouring preparation in the form of a cream-coloured, spray-dried powder. It is composed of nature-identical flavourings, natural flavouring substances, and maize maltodextrin. Packed in 20-kg (net weight) linear low-density polyethylene (LLDPE) plastic bags, subject article is used in the manufacture of food products.</p>
5	REASONS FOR CLASSIFICATION
	<p>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), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% 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>



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2	TCC (AR) NO.
	24-984

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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.90.00 MFN - 1% ad valorem		24-987
		3	DATE ISSUED
			14 February 2025

4 DESCRIPTION OF GOOD

“IPROAROM RED FRUITS PREMIUM”

Based on the technical data sheet, product composition, and manufacturing process flowchart 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) and precipitated and dried silicic acid (anticaking agent). Packed in 25-kg carton boxes, subject article is added to animal feeds at a rate of 50 to 500 g per metric ton of complete feeds to provide an intense sweet, strong, and persistent aroma to the finished feeds.

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 8703.80.97 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)		24-988
		3	DATE ISSUED
			14 February 2025

4 DESCRIPTION OF GOOD

“TESLA MODEL 3 RWD”

Based on the brochure and technical specifications submitted, subject article is a completely built-up (CBU), plug-in fully electric sedan. It is equipped with an alternating current (AC) synchronous electric motor as the sole means of propulsion. Having a rear-wheel drivetrain configuration, subject article has the following specifications:

Battery Type	Lithium-ion
Battery Capacity (Ah)	173
Motor Power (kW) / Torque (N.m)	208 / 350
Gross Vehicle Weight (kg)	2,200
Overall Dimension (LxWxH) (mm)	4,720 x 1,850 x 1,441
Seating Capacity	5



5 REASONS FOR CLASSIFICATION

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)”.

In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.97, 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.

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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BAGONG PILIPINAS

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 3402.42.90 MFN - 3% ad valorem		24-996
		3	DATE ISSUED
			14 February 2025

4 DESCRIPTION OF GOOD

“PANODAN® 165 KOSHER DATEM”

Based on the product data sheet, product composition, certificate of analysis, production process flowchart, safety data sheet, and packing list submitted, subject article is a diacetyl tartaric acid ester of mono- and diglycerides (DATEM), a non-ionic emulsifier. It is in the form of a fine powder made from edible, fully hydrogenated rapeseed oil. Packed in 25-kg cartons, subject article is used as an ingredient in the manufacture of bread, ultra-heat treated (UHT) whipping cream, and coffee creamer.

5 REASONS FOR CLASSIFICATION

Heading 34.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, organic surface-active agents (other than soap). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that organic surface-active agents are capable of adsorption at an interface; in this state they display a number of physico-chemical properties, particularly surface activity (e.g., reduction of surface tension, foaming, emulsifying, wetting), which is why they are usually known as “surfactants”. Organic surface-active agents may be, among others, non-ionic, in which case they do not produce ions in an aqueous solution. Their solubility in water is due to the presence in the molecules of functional groups which have a strong affinity for water. Examples are : products of the condensation of fatty alcohols, fatty acids or alkylphenols with ethylene oxide; ethoxylates of fatty acid amides.

In view thereof, subject article is classified under AHTN 2022 subheading 3402.42.90, 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

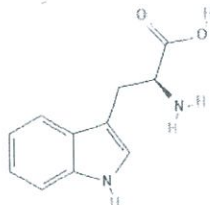
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2933.99.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		24-998
		3	DATE ISSUED
			14 February 2025

4 DESCRIPTION OF GOOD**“L-TRYPTOPHAN”**

Based on the technical data sheet, product composition, certificate of analysis, manufacturing process flowchart, and packing list submitted, subject article is a pure L-tryptophan (C₁₁H₁₂N₂O₂) in the form of white to yellowish crystals or crystalline powder. Packed in 25-kg drums, subject article is used in the manufacture of infant milk as a source of amino acids. It has the following chemical structure:

**5 REASONS FOR CLASSIFICATION**

Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.

Heading 29.33 of the AHTN 2022 covers heterocyclic compounds with nitrogen hetero-atom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heterocyclic compounds covered by this heading are, among others, other heterocyclic compounds with nitrogen hetero-atom(s) only.

In view thereof, subject article is classified under AHTN 2022 subheading 2933.99.90, 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.

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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		24-1021
		3	DATE ISSUED
			14 February 2025

4 DESCRIPTION OF GOOD

“PRIME LIVER”

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), brochure, product specifications, safety data sheet, and product label submitted, subject article is a liquid feed supplement composed of sorbitol, sodium, magnesium, choline chloride, betaine, niacin, methionine, plant extracts, *Saccharomyces* yeast, fructo oligosaccharides, and water (carrier). Packed in 5-L plastic containers, subject article is administered orally via the drinking water of cattle, swine, poultry, and sheep, at a level depending on the animals' requirement, to improve and ensure well functioning liver and kidneys necessary for an enhanced production performance.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). The heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 46-2025 P. 57



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 3302.10.30		24-1029										
	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">MFN - 1% ad valorem</td> <td style="width: 50%;">ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - 1% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		3	DATE ISSUED
MFN - 1% ad valorem	ATIGA - Zero												
AANZFTA - Zero	ACFTA - Zero												
AHKFTA - Zero	AIFTA - Zero												
AJCEPA - Zero	AKFTA - Zero												
RCEP - Zero													
			14 February 2025										

4	DESCRIPTION OF GOOD
	“FLAVOUR PANDAN POWDER (25 kg)”
	<p>Based on the technical data sheet, ingredient listing, certificate of analysis, manufacturing process flowchart, safety data sheet, flavour status declaration, and packing list submitted, subject article is a flavouring preparation in the form of a white to creamy-white spray-dried powder with a fresh, aromatic sensory profile. It is composed of nature-identical flavouring substances (consisting of a mixture of odoriferous substances), potato maltodextrin, modified tapioca starch, and triacetin. Packed in 25-kg fibreboard boxes, subject article is used as a flavouring for ambient dairy and other food products.</p>
5	REASONS FOR CLASSIFICATION
	<p>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), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% 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. 46-2025 p. 58

2	TCC (AR) NO.
24-1029	

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. 46-2025 & 59



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 3507.90.00		24-1030
	MFN - 3% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		14 February 2025

4	DESCRIPTION OF GOOD
	“KEMZYME™ PROTEASE DRY”
	<p>Based on the brochure, product specifications, and safety data sheet submitted, subject article is a coated, multi-protease product in the form of an off-white to light-brown powder with a malt odour. It is composed of acid protease, alkaline protease, neutral protease, and calcium carbonate, among others. Packed in 25-kg kraft bags, subject article is added to poultry and swine feeds at a rate of 150 to 300 g per ton of finished feeds to, among others, improve crude protein digestibility and provide thermal stability during the feed pelleting process.</p>

5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>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 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>



DCG Memo No. 46-2025 p. 60

2	TCC (AR) NO.
24-1030	

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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30 MFN - 1% ad valorem		24-1034
		3	DATE ISSUED
			14 February 2025

4 DESCRIPTION OF GOOD

“SPICE MIXTURE - (CK VIENA - 10% RED SALT 10033041)”

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), ingredients list, technical and safety data sheets, and photograph of the packaging submitted, subject article is a flavouring preparation in the form of a beige powder. It is composed of natural flavouring substance (allyl isothiocyanate), sugar, mustard flour, salt, triphosphates, glucose, sodium ascorbate, and calcium stearate. Packed in 25-kg paper sacks, subject article is used in the manufacture of canned sausages to impart flavour.

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), among others, 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 3302.10.30, 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

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 AHTN 3003.90.00 MFN - 3% ad valorem	2 TCC (AR) NO. 24-1035
	3 DATE ISSUED 14 February 2025

4 DESCRIPTION OF GOOD “EUROSHIELD” <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product brochure, certificate of analysis, material safety data sheet, and product label submitted, subject article is a natural anticoccidial feed premix in the form of a powder. It is composed of <i>Cinnamomum camphora</i>, <i>Elephantopus scaber</i>, <i>Valeriana wallichii</i>, and sulfur salts. Packed in 20-kg bags, subject article is added to chicken feeds at a rate of 300 to 600 g per ton of feeds, for the prevention and treatment of coccidiosis caused by protozoa.</p>

5 REASONS FOR CLASSIFICATION <p>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.</p> <p>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.</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>  MARILOU P. MENDOZA Chairperson</p> <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 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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3925.90.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		24-1036
		3	DATE ISSUED
			14 February 2025

4 DESCRIPTION OF GOOD

“WORLDCLASS, PVC 7” PACIFIC GROOVE FLAT LONG PANELS”

Based on the product brochure, technical data sheet, material safety data sheet, manufacturing process, and photographs of the product submitted, subject articles are lightweight rectangular panels with a hollow core, smooth and laminated surface, and a tongue-and-groove system. These are produced by extruding the mixture of polyvinyl chloride (PVC), chlorinated polyethylene (CPE), calcium carbonate (CaCO₃), stabilizer, stearic acid, paraffin, and titanium oxide. With dimensions (L x W x T) of 2,900 mm x 180 mm x 7.50 mm, subject articles are intended for ceiling and wall claddings and are to be installed in an interlocking method using the tongue-and-groove system.

5 REASONS FOR CLASSIFICATION

Note 11 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II, among others, structural elements used, for example, in floors, walls or partitions, ceilings or roofs.

Heading 39.25 of the AHTN 2022 covers builders' ware of plastics, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading applies only to the articles mentioned in Note 11 to this Chapter.

In view thereof, subject articles are classified under AHTN 2022 subheading 3925.90.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 46-2025 P. 64



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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 2309.90.20 MFN - Zero	2 TCC (AR) NO.
	25-0004
	3 DATE ISSUED
	14 February 2025

4 **DESCRIPTION OF GOOD**

“AMMOCURE - YUCCA MEAL - POWDER”

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), technical data sheet, production process flowchart, product brochure, product label, and photograph of the packaging submitted, subject article is the solid by-product of liquid saponin extraction from dried *Yucca schidigera* plant and added with saponin extract. It is in the form of a light tan-coloured meal. Packed in 10-kg cartons, subject article is added to poultry, swine and cattle feeds at a rate of 60 to 120 grams per ton of final feeds to, among others, lower levels of ammonia and noxious gases, and reduce animal waste volume.

5 **REASONS FOR CLASSIFICATION**

Heading 23.09 of the AHTN 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, for example, in the case of products obtained from vegetable materials, those which have been treated to such an extent that the characteristic cellular structure of the original vegetable material is no longer recognisable under a microscope.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION
Digitally signed
MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

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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 3003.20.00 MFN - 3% ad valorem		25-0009
		3	DATE ISSUED
			14 February 2025

4 DESCRIPTION OF GOOD

“AVATEC® 20%”

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), registration dossier, safety data sheet, and product label submitted, subject article is an anticoccidial feed premix in the form of a light-brown powder containing 200 g lasalocid sodium (active ingredient) per kilogram of premix, corn cob (carrier), lecithin (emulsifier and stabiliser), and soybean oil (dust suppressant). Packed in 20-kg kraft bags with polyethylene (PE) liner, subject article is to be mixed to the feeds of chickens, turkeys, chukar partridges, and rabbits at a rate of 340 to 565 grams per ton of finished feeds, for the treatment of coccidiosis caused by *Eimeria spp.*

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. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.

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

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 46-2025 p. 66



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.
		<u>In-Quota</u>	<u>Out-Quota</u>		25-0016
	AHTN	0901.21.20.100	0901.21.20.200	3	DATE ISSUED
	MFN	40% ad valorem	40% ad valorem		14 February 2025
	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		

4 DESCRIPTION OF GOOD

“KOPIKO® VOLCANIC DRIP”

Based on the product description, list of ingredients, manufacturing process flowchart, product label, and photographs of the packaging submitted, subject article is a drip coffee composed of 100% roasted and ground Arabica coffee beans. Packed in boxes containing 10 pieces of individually packed 8-g drip bags, subject article is to be hung over a cup, poured with 150 mL of boiling water, and drained prior to consumption.

5 REASONS FOR CLASSIFICATION

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.

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:



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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

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.