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AOCG Memo No. 48-2025

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

*A modernized and credible customs administration that upholds good governance and is among the world's best*

**MEMORANDUM**

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL

**FROM :** **ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

**SUBJECT :** **TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR)**

**DATE :** 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 18 February 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-849	"NATCITROL - NATURAL CALCITRIOL"	2936.90.00	MFN – Zero AIFTA – Zero*
24-869	"UTPP BIOTECH"	3824.99.99	MFN – 3% ad valorem AIFTA – Zero*
24-885	"BRAVECTO® 365"	3004.90.99	MFN – 5% ad valorem
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



Gate 3, South Harbor, Port Area, Manila 1018  
+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph

AOCG Memo No. 48-2025 p-2



BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 25-023

18 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 three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-849, 24-869, and 24-885, issued by this Commission on 18 February 2025. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: *As stated*

cc: *The Secretary*  
*Department of Finance*  
*Manila*



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2936.90.00 MFN - Zero AIFTA - Zero		24-849
		<b>3</b>	<b>DATE ISSUED</b>
			18 February 2025

**4 DESCRIPTION OF GOOD****“NATCITROL - NATURAL CALCITRIOL”**

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), brochure, manufacturing process flow diagram, material safety data sheet, and product label submitted, subject article is a concentrated source of natural calcitriol (1,25-dihydroxyvitamin D<sub>3</sub>) extracted from the leaf of the Day Blooming Jasmine (*Cestrum diurnum*) plant. It is in the form of a dry green powder with a bitter taste and characteristic vegetable odour. Packed in 2-kg bags containing two individually-sealed 1-kg multilayered polypropylene (PP) bags in foil, subject article is added to feeds of swine and poultry at a dosage of 50 to 150 g per ton of feeds, for the supplementation of vitamin D<sub>3</sub> requirement to help improve eggshell quality and skeletal health of animals.

**5 REASONS FOR CLASSIFICATION**

Heading 29.36 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that vitamins are active agents, usually of complex chemical composition, which are obtained from outside sources and are essential for the proper functioning of human or other animal organisms. They cannot be synthesised by the human body and must therefore be obtained in final or nearly final form (provitamins) from outside sources. They are effective in relatively minute amounts and may be regarded as exogenous biocatalysts, their absence or deficiency giving rise to metabolic disturbances or “deficiency diseases”. Furthermore, this heading includes concentrates of natural vitamins (e.g., of vitamin A or of vitamin D); these are enriched forms of these vitamins. These concentrates may be used as such (e.g., for adding to animal feeding stuffs), or they may be worked up for the isolation of the vitamin.

In view thereof, subject article is classified under AHTN 2022 subheading 2936.90.00, 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

Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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




REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3824.99.99 MFN - 3% ad valorem AFTA - Zero		24-869
		<b>3</b>	<b>DATE ISSUED</b>
			18 February 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“UTPP BIOTECH”</b>
	<p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product specifications, and certificate of composition submitted, subject article is a gray to black fine powder composed primarily of mycotoxin binders [hydrated sodium calcium aluminosilicates, mannan oligosaccharides (MOS), and activated carbon], with antifungal agents [organic acids (acetic and formic acid) and oxine copper], choline chloride, and silicon dioxide. Packed in 25-kg polypropylene (PP) woven bags with low-density polyethylene (LDPE) liner inside, subject article is added to poultry feeds at an inclusion rate of 1 kg per ton of feeds, to supplement the mycotoxin adsorption in animal feeds to, among others, prevent the growth of molds, and improve feed conversion efficacy.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.</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>Digitally signed</i> </p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3004.90.99 MFN - 5% ad valorem		24-885
		<b>3</b>	<b>DATE ISSUED</b>
			18 February 2025

**4 DESCRIPTION OF GOOD**

**“BRAVECTO® 365”**

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), brochure, product description and composition, manufacturing process flowchart, and package leaflet submitted, subject article is a suspended solution for injection containing 150 mg fluralaner per milliliter solution. It is in the form of a white to pale-yellow powder consisting of large particle size (LPS) fluralaner and solvent (*i.e.*, carboxymethylcellulose sodium, poloxamer 124, disodium phosphate dihydrate, and benzyl alcohol, among others). It is used for treating existing flea (*Ctenocephalides felis*) infestations and controlling new flea infestations and flea allergy dermatitis. It is also effective against fipronil-resistant strains of fleas. Packed in a box composed of a clear type I glass vial containing 2.51-g LPS fluralaner powder, a 16-mL vial of sterile solvent, and a sterile vent needle, the fluralaner powder is to be reconstituted with the sterile solvent before administering via subcutaneous injection to dogs at a dosage of 15 mg per kilogram body weight or at 0.1 mL per kilogram of body weight.

**5 REASONS FOR CLASSIFICATION**

Note 2 to Section VI of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

Heading 30.04 of the 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 cm<sup>3</sup>, 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 heading applies to such single doses whether in bulk, in packings for retail sale, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.99, with a Most Favoured Nation (MFN) rate of duty of 5% 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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