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AOCG Memo No. 51-2025

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 : *Blanche V. Baquiran*
PATTY. VENER S. BAQUIRAN
Deputy Commissioner
Assessment and Operations Coordinating Group (AOCG)

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

DATE : 27 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 21 February 2025 and the same having been reviewed and summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES | 2022 AHTN CODE | 2025 RATES OF DUTY |
|----------|--|----------------|---|
| 24-672 | "WEDGE ANCHOR, MODELS: LHP, LHS, LHO, AND LHH" | 7318.15.10 | MFN – 10% ad valorem |
| 24-810 | "RNT – INROXID" | 3824.99.99 | MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – 3% ad valorem* AKFTA – Zero* RCEP – Zero* |
| 24-814 | "KLAMATH LAKE ALGAE POWDER 100% ORGANIC" | 1212.21.90 | MFN – 10% ad valorem |

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



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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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Table with 4 columns: TCC. NO., DESCRIPTION OF ARTICLES, 2022 AHTN CODE, 2025 RATES OF DUTY. Rows include items like 'GRENADINE FLAVOUR', 'CONCENTRATED WHEAT GLUTEN SAUCE', 'CONCRETE SCREW', etc.

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Ref. No. 25-024

21 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 12 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-672, 24-810, 24-814, 24-816, 24-881, 24-972, 24-994, 24-1032, 24-1033, 25-0001, 25-0018, and 25-0024, issued by this Commission on 21 February 2025. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,


Digitally signed

MARILOU P. MENDOZA

Chairperson

Encl: *As stated*

cc: *The Secretary
Department of Finance
Manila*

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mb

ACCG Memo No. 51-2025 P-9



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 7318.15.10 MFN - 10% ad valorem | | 24-672 |
| | | 3 | DATE ISSUED |
| | | | 21 February 2025 |

| 4 | DESCRIPTION OF GOOD | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------|--|--------------------|----------------------|--------------------|--|-----------|----|----|--|-----------|----|-----|-----------|---|----|--|-----------|----|-----|-----------|----|-----|-----------|----|-----|--|-----------|----|-----|-----------|----|-----|--|
| | <p style="text-align: center;">“WEDGE ANCHOR, MODELS: LHP, LHS, LHO, AND LHH”</p> <p>Based on the product data sheet and catalogue submitted, subject articles are steel sleeve anchors coated in galvanized zinc (to protect against corrosion). These comprise of a pin/bolt threaded over part of its length, and which terminates in either a straight hook (LHP), a round hook (LHS), an eye bolt (LHO), or a pig tail hook (LHH), that is screwed into an expansion cone nut with a female thread; a steel drop-in sleeve with a notch over a part of its length; a washer; and a nut. Intended for fixing interior finish products onto non-cracked reinforced and non-reinforced concrete, subject articles have the following specifications:</p> <table border="1"><thead><tr><th>Product Code</th><th>Anchor Diameter (mm)</th><th>Anchor Length (mm)</th><th></th></tr></thead><tbody><tr><td>LHP-10090</td><td>10</td><td>90</td><td rowspan="2"></td></tr><tr><td>LHP-12120</td><td>12</td><td>120</td></tr><tr><td>LHS-08085</td><td>8</td><td>85</td><td rowspan="3"></td></tr><tr><td>LHS-10115</td><td>10</td><td>115</td></tr><tr><td>LHS-12130</td><td>12</td><td>130</td></tr><tr><td>LHO-12140</td><td>12</td><td>140</td><td rowspan="2"></td></tr><tr><td>LHO-14195</td><td>14</td><td>195</td></tr><tr><td>LHH-12140</td><td>12</td><td>140</td><td></td></tr></tbody></table> | Product Code | Anchor Diameter (mm) | Anchor Length (mm) | | LHP-10090 | 10 | 90 | | LHP-12120 | 12 | 120 | LHS-08085 | 8 | 85 | | LHS-10115 | 10 | 115 | LHS-12130 | 12 | 130 | LHO-12140 | 12 | 140 | | LHO-14195 | 14 | 195 | LHH-12140 | 12 | 140 | |
| Product Code | Anchor Diameter (mm) | Anchor Length (mm) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LHP-10090 | 10 | 90 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LHP-12120 | 12 | 120 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LHS-08085 | 8 | 85 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LHS-10115 | 10 | 115 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LHS-12130 | 12 | 130 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LHO-12140 | 12 | 140 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LHO-14195 | 14 | 195 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LHH-12140 | 12 | 140 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| | |
|---|--------------|
| 2 | TCC (AR) NO. |
| | 24-672 |

5 REASONS FOR CLASSIFICATION

Heading 73.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes all types of fastening bolts and metal screws regardless of shape and use, including U-bolts, bolt ends (i.e., cylindrical rods threaded at one end), screw studs (i.e., short rods threaded at both ends), and screw studding (i.e., rods threaded throughout).

In view thereof, subject articles are classified under AHTN 2022 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.

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.



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | |
|---|--|
| <p>1 AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 3824.99.99</p> <p>MFN - 3% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - 3% ad valorem AKFTA - Zero RCEP - Zero</p> | <p>2 TCC (AR) NO.</p> <p style="text-align: center;">24-810</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">21 February 2025</p> |
| <p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“RNT - INROXID”</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), brochure, and photograph of the packaging submitted, subject article is an antioxidant feed premix in the form of a fine granular grey powder. It is composed of butylated hydroxytoluene, butylated hydroxyanisole, citric acid, limestone, and carrier. Packed in 25-kg bags, subject article is added to feeds and feed ingredients at a dosage of 125 g per ton of feeds, to protect against oxidative deterioration.</p> | |
| <p>5 REASONS FOR CLASSIFICATION</p> <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 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. |
| 24-810 | |

| 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) | 3 | 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 1212.21.90 MFN - 10% ad valorem | | 24-814 |
| | | 3 | DATE ISSUED |
| | | | 21 February 2025 |

| | |
|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | “KLAMATH LAKE ALGAE POWDER 100% ORGANIC” |
| | <p>Based on the product specification sheet, product composition, statement of use and application, certificate of analysis, material safety data sheet, food safety plan, manufacturing process flowchart, and photograph of the product submitted, subject article is a water-soluble, dark-green to blue powder with a characteristic taste and odour. It is composed of Klamath Lake algae powder and silicone dioxide (anti-caking agent) and is produced by BioActive Dehydration™. Packed in 20-kg cardboard boxes or in 400-kg tote bags, subject article is blended into smoothies or juices, added to capsules as a food supplement, or simply sprinkled over food, to enhance a person's diet.</p> |
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 12.12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, all seaweeds and other algae, whether or not edible. They may be fresh, chilled, frozen, dried or ground. Seaweeds and other algae are used for various purposes (e.g., pharmaceutical products, cosmetics, human consumption, animal feeding, fertilisers). The heading also covers seaweed meal and meal of other algae, whether or not consisting of a mixture of many different varieties of seaweeds and other algae.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1212.21.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> |
| | <p>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> |

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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 3302.10.10 | | 24-816 | | | | | | | | | | |
| | <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 | | | | | | | | | | | | | |
| | | | 21 February 2025 | | | | | | | | | | |

4 DESCRIPTION OF GOOD

“GRENADINE FLAVOUR”

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA); product data sheet, ingredient data sheet, safety data sheet, and photographs of the product and packaging submitted, subject article is a flavouring preparation in the form of a clear, colourless to pale-yellow liquid. It is composed of nature-identical and artificial flavourings (containing synthetic aromatics), natural flavourings, ethyl alcohol, and propylene glycol. Packed in 20-kg plastic jerrycans, subject article is used as an ingredient for 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 3302.10.10, 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:



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| | |
|--------|--------------|
| 2 | TCC (AR) NO. |
| 24-816 | |

| 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 2106.90.99 MFN - 7% ad valorem ACFTA - Zero RCEP - Zero | | 24-881 |
| | | 3 | DATE ISSUED |
| | | | 21 February 2025 |

4 DESCRIPTION OF GOOD

“CONCENTRATED WHEAT GLUTEN SAUCE”

Based on the certificate of ingredients, product specifications sheet, production process flowchart, product label, and packing list submitted, subject article is a seasoning preparation in the form of a brown sticky paste with characteristic aroma and taste. It is composed of iodized salt, wheat gluten, wheat, water, vegetable oil, and acetic acid. Packed in 20-kg drums, subject article is used as an ingredient in the manufacture of sauces and other foodstuffs.

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 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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 Certificate of Origin (CO) Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 7318.15.10 MFN - 10% ad valorem | | 24-972 |
| | | 3 | DATE ISSUED |
| | | | 21 February 2025 |

| | |
|----------|--|
| 4 | DESCRIPTION OF GOOD |
| | “CONCRETE SCREW, MODEL: WDBLS” |
| | <p>Based on the product data sheet, declarations of performance, and photograph of the product submitted, subject article is a concrete screw with hexagonal washer head. It is made of carbon steel covered with a layer of galvanic zinc, providing anti-corrosion protection. It is intended for the installation of temporary fixings at the construction site, serial fixings (barriers, handrails, storage racks, and brackets), and installation of light and medium steel structures. Packed in boxes containing 20, 50, or 100 screws, subject article is available in shank diameters (thread outer diameter) ranging from 7.5 mm to 14.3 mm and overall lengths ranging from 40 mm to 150 mm.</p> |



| | |
|----------|---|
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Note 2 (a) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that throughout the Nomenclature, the expression “parts of general use” means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21).</p> <p>Heading 73.18 of the AHTN 2022 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that bolts and nuts (including bolt ends), screw studs and other screws for metal, whether or not threaded or tapped, screws for wood and coach-screws are threaded (in the finished state) and are used to assemble or fasten goods so that they can readily be disassembled without damage.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> |
| | <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p> |

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



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AOCG Memo No. 57-2025 P.13



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 2106.90.98 MFN - 1% ad valorem AKFTA - 1% ad valorem PH-KR FTA - Zero RCEP - Zero | | 24-994 |
| | | 3 | DATE ISSUED |
| | | | 21 February 2025 |

4 DESCRIPTION OF GOOD

“FLAVOR CHICKEN ROAST (25 kg)”

Based on the technical data sheet, ingredients list, certificate of analysis, production process flow diagram, flavour status declaration, and packing list submitted, subject article is a natural flavouring preparation in the form of a brownish-orange powder with a meaty and umami sensory profile. It is composed of salt, flavouring preparations, monosodium glutamate, corn maltodextrin, hydrogenated palm oil, and mono- and diglycerides of fatty acids, among others. Packed in 25-kg fiberboard boxes, subject article is used as a flavouring for seasonings and other food preparations.

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.).

The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheading 2106.90.98 state that flavouring preparations are mixtures of one or more flavouring substances or extracts, not based on odoriferous substances, with starch, flour or other food substances acting as a carrier. They are premixed for ease of application to food or beverages and function primarily to impart a characteristic taste.



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| 2 | TCC (AR) NO. |
| | 24-994 |

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.98, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 1% ad valorem, subject to submission of Certificate of Origin (CO) Form "AK"; Philippines-Korea Free Trade Agreement (PH-KR FTA) rate of duty of zero, subject to submission of CO Form "PH-KR", Origin Declaration made out by an approved exporter, or Origin Declaration made out by an exporter or producer, with the latter Proof of Origin to be implemented no later than 10 years after the date of entry into force of the PH-KR FTA; 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

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)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 3003.90.00 MFN - 3% ad valorem | | 24-1032 |
| | | 3 | DATE ISSUED |
| | | | 21 February 2025 |

4 DESCRIPTION OF GOOD

“COZANTE™”


Based on the product brochure and specifications, certificate of composition, manufacturing process flowchart, safety data sheet, and photograph of the packaging submitted, subject article is an anticoccidial preparation in the form of off-white to grey, solid microcapsules. It is composed of 3,4,5-trihydroxybenzoic acid, soy lecithin (emulsifier), and carriers. Packed in 25-kg bags, subject article is added to poultry feeds at a rate of 75 to 150 grams per ton of feeds, to prevent and control coccidiosis caused by *Eimeria* species.

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 3003.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION
Digitally signed

MARILOU P. MENDOZA
 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 | | 24-1033 |
| | MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero | | |
| | ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero | 3 | DATE ISSUED |
| | | | 21 February 2025 |

| | |
|----------|--|
| 4 | DESCRIPTION OF GOOD |
| | “CLOSTAT™ 11 DRY” |
| | <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product specifications, certificate of composition, safety data sheet, confirmation on packaging, and photograph of the packaging submitted, subject article is a probiotic feed premix in the form of an odourless, white to off-white powder. It is composed of <i>Bacillus subtilis</i>, sodium propionate, calcium carbonate, and silica. Packed in 100-g, 1-kg, 5-kg, 8-kg, 10-kg, 12.5-kg, 15-kg, 20-kg, and 25-kg kraft paper bags laminated with polyethylene woven and lining, subject article is added to animal feeds at a rate of 0.5 to 1.0 kg per ton of feeds to inhibit the growth of <i>Clostridium perfringens</i> and to assist in the maintenance of the health and productivity of animals. It can be used in diets where the presence of antibiotics is a concern.</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, 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> |



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| | |
|---------|--------------|
| 2 | TCC (AR) NO. |
| 24-1033 | |

| 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 2703.00.10 MFN - 3% ad valorem | | 25-0001 |
| | | 3 | DATE ISSUED |
| | | | 21 February 2025 |

4 DESCRIPTION OF GOOD

“KEKKILÄ PROFESSIONAL DARK SEEDLING MIX”

Based on the product brochure, certificate of quality, safety data sheet, and photograph of the packaging submitted, subject article is a fine, light-brown to black organic material obtained from drained peatlands. It is composed of sphagnum peat and black peat. Packed in 31.50-kg plastic bags, subject article is used as a substrate (growing media) for horticultural crops.

5 REASONS FOR CLASSIFICATION

Heading 27.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers peat (including peat litter), whether or not agglomerated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that peat, which is formed of partly carbonised vegetable material, is generally light and fibrous. The heading covers all kinds of peat, including dried or agglomerated peat used as fuel, crushed peat, peat litter, etc., used in stables, for soil improvement or for other purposes.

In view thereof, subject article is classified under AHTN 2022 subheading 2703.00.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 3003.90.00 MFN - 3% ad valorem | | 25-0018 |
| | | 3 | DATE ISSUED |
| | | | 21 February 2025 |

| | |
|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | “DECCOX” |
| | <p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), safety data sheet, and product label submitted, subject article is an antiparasitic (antiprotozoal/anticoccidial) feed premix in the form of a light cream powder. It consists of 60 g decoquinate per kilogram of feed premix, and excipients (silicon dioxide, soybean oil, and corn meal). Packed in 25-kg bags, subject article is added to the feeds of cattle, sheep, goats, and poultry at a ratio depending on the body weight of animals, for the prevention of coccidiosis caused by <i>Eimeria</i> species.</p> |

| | |
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| 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. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</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>FOR THE COMMISSION</p> <p><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 0902.10.10 MFN - 3% ad valorem | | 25-0024 |
| | | 3 | DATE ISSUED |
| | | | 21 February 2025 |

4 DESCRIPTION OF GOOD

“1920 JASMINE GREEN TEA”

Based on the product specifications, manufacturing process, product label, and photographs of the product and packaging submitted, subject article consists of loose green tea leaves enhanced with jasmine scent. It is produced by mixing and infusing the cleaned, hot air-dried *Camellia sinensis* tea leaves with jasmine flower, followed by the removal of the flower, then drying and mixing of the tea leaves. Subject article is packed in 600-g linear low-density polyethylene (LLDPE) bags.



5 REASONS FOR CLASSIFICATION

Heading 09.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tea, whether or not flavoured. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the different varieties of tea derived from the plants of the botanical genus *Thea* (*Camellia*). The preparation of green tea consists essentially of heating the fresh leaves, rolling them and drying them. Tea which has been flavoured by a steaming process (during fermentation, for example) or by the addition of essential oils (e.g., lemon or bergamot oil), artificial flavourings (which may be in crystalline or powder form) or parts of various other aromatic plants or fruits (such as jasmine flowers, dried orange peel or cloves) is also classified in this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 0902.10.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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