



MASTER COPY


AOCG Memo No. 58-2025

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 : 07 March 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 05 March 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-915 ✓	"ABIRATERONE ACETATE (ABIRATRED) 250 mg FILM-COATED TABLET 120's" ✓	3004.39.00 ✓	MFN – 1% ad valorem AIFTA – Zero* ✓
25-0002 ✓	"ALUMINUM COMPOSITE PANEL, MODEL: WORLDBOND" ✓	7610.90.99 ✓	MFN – 10% ad valorem ACFTA – Zero* ✓ RCEP – Zero* ✓
25-0092 ✓	"PULMOMAX" ✓	2309.90.20 ✓	MFN - Zero ✓
25-0093 ✓	"CHELAVIT D ₃ " ✓	2309.90.20 ✓	MFN - Zero ✓

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 25-029

05 March 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 four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-915, 25-0002, 25-0092, and 25-0093, issued by this Commission on 05 March 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



BAGONG PILIPINAS

hmb

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.39.00		24-915
	MFN - 1% ad valorem	3	DATE ISSUED
	AIFTA - Zero		05 March 2025

4 DESCRIPTION OF GOOD

"ABIRATERONE ACETATE (ABIRATRED) 250 mg FILM-COATED TABLET 120's"

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), package insert, and safety data sheet submitted, subject article is an antineoplastic (hormone antagonist) drug in the form of a white to off-white, oval-shaped, film-coated tablet containing 250 mg of abiraterone acetate. Abiraterone acetate is converted *in vivo* to abiraterone, an androgen biosynthesis inhibitor. Specifically, abiraterone selectively inhibits the enzyme 17 α -hydroxylase/C17,20-lyase (CYP17). This enzyme is expressed in and is required for androgen biosynthesis in testicular, adrenal, and prostatic tumour tissues. Packed in white plastic bottles containing 120 tablets, subject article is indicated with prednisone or prednisolone for the treatment of metastatic castration resistant prostate cancer in adult men who are asymptomatic or mildly symptomatic after failure of androgen deprivation therapy in whom chemotherapy is not yet clinically indicated, or in adult men whose disease has progressed on or after a docetaxel-based chemotherapy regimen.

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.

In view thereof, subject article is classified under AHTN 2022 subheading 3004.39.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem 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
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

hmt

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 7610.90.99		25-0002
	MFN - 10% ad valorem	3	DATE ISSUED
	ACFTA - Zero		05 March 2025
	RCEP - Zero		

4 | DESCRIPTION OF GOOD

"ALUMINUM COMPOSITE PANEL, MODEL: WORLDBOND"

Based on the brochure, technical specifications, and sample submitted, subject article is a composite panel consisting of a polyethylene core sandwiched between chromate-treated aluminium alloy plates. The upper aluminium layer is coated with a primer, polyvinylidene fluoride (PVDF)/polyester (PE) top paint (available in many colours), PVDF clear coating, and protective film, while the lower aluminium layer is generally coated with service coating or mill finish. Designed for use as, among others, building cladding material and decorative elements for exterior and interior building use, subject article has the following specifications:

Panel Thickness (mm)	3	4
Standard Dimension (mm)	1,220 x 2,440	1,220 x 2,440
Aluminium Skin Thickness (mm)	0.15	0.21
Aluminium Skin Type	A1100	A1100
Core Type	PE-B1	PE-B1
Paint Type	PE	PVDF

5	REASONS FOR CLASSIFICATION
	<p>Heading 76.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, aluminium plates, rods, profiles, tubes and the like, prepared for use in structures. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the provisions of the Explanatory Note to heading 73.08 apply, <i>mutatis mutandis</i>, to this heading. In the case of aluminium, structural parts are sometimes bonded together with synthetic resins or rubber compounds instead of being fixed by the ordinary methods of riveting, bolting, etc. In view of their lightness, aluminium and its alloys are sometimes used instead of iron or steel in the manufacture of structural frameworks, ships' superstructures, bridges, sliding doors, electric grid or radio pylons, telescopic pit props, door or window frames, railings, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7610.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 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 align="right">FOR THE COMMISSION</p> <p align="right"><i>Digitally signed</i></p> <p align="right"><i>Mari Lou P. Mendoza</i></p> <p align="right">MARILOU P. MENDOZA</p> <p align="right">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 2309.90.20 MFN - Zero		25-0092
		3	DATE ISSUED
			05 March 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"PULMOMAX"</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product leaflet, technical data sheet, certificate of analysis, and manufacturing procedure and flowchart submitted, subject article is a solution for animal drinking water in the form of a yellow liquid. It is composed of eucalyptus oil, peppermint oil, turmeric extract, thyme extract, glycerin, propylene glycol, and water. Packed in 1-L bottles, subject article is added to the drinking water of poultry, swine, and cattle to, among others, help in the proper functioning of respiratory systems and to help liquefy sticky mucus and open breathing passages.</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, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). 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 recognizable under a microscope.</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> <div style="text-align: right;"> <p>FOR THE COMMISSION</p> <p><i>[Signature]</i> Digitally signed</p> <p>MARILOU P. MENDOZA Chairperson</p> </div> <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>

TARIFF COMMISSION

Pursuant to Section 1100 of RA 10863 (CMTA)

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“CHELAVIT D₃”</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product leaflet, technical data sheet, assay method of finished products, packaging confirmation, and manufacturing procedure and flowchart submitted, subject article is a vitamin and mineral liquid solution for poultry. It is composed of vitamins D₃ and K₃, zinc glycinate, copper (II) glycinate, manganese glycinate, phosphoric acid, plant extracts and oils, glycerin, propylene glycol, and water. Packed in 1-L bottles, subject article is added to poultry drinking water at a dosage of 100 mL or 200 mL per 1,000 L drinking water, to, among others, maintain mineral homeostasis, regulate the calcium-phosphorous balance, improve tissue mineralization, and support absorption of vitamins in poultry.</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, 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. 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> <div style="text-align: right;"><p>FOR THE COMMISSION</p><p> Digitally signed</p><p>MARILOU P. MENDOZA</p><p>Chairperson</p></div> <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>	