



MASTER COPY  
hrt


AOCG Memo No. 71-2025

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 :** 02 April 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 28 March 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0054	"LIPIDOL® ULTRA"	2309.90.20	MFN – Zero AKFTA – Zero* PH-KR FTA – Zero* RCEP – Zero*
25-0077	"GLOBAFIX PLUS"	2309.90.20	MFN - Zero
25-0100	"SUGAREX ST PLUS"	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**



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



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 25-039

28 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 three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 25-0054, 25-0077, and 25-0100, issued by this Commission on 28 March 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>
	<b>AHTN 2309.90.20</b> <b>MFN - Zero</b> <b>AKFTA - Zero</b> <b>PH-KR FTA - Zero</b> <b>RCEP - Zero</b>		<b>25-0054</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>28 March 2025</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“LIPIDOL® ULTRA”</b></p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), brochure, certificate of formula, specification sheet, product application, production process flowchart, and photographs of the product and packaging submitted, subject article is a feed additive in the form of a beige-white to tan-coloured powder. It is composed of highly hydrolyzed soya lecithin, and silica and limestone as carriers. Packed in 20-kg bags, subject article is added to feeds of swine, poultry, ruminants, and aquaculture species at a dosage of 250 to 500 g per ton of animal feeds, to enhance nutrients utilization and improve animal performance.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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-Korea Free Trade Area (AKFTA) rate of duty of zero, 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.</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><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero		25-0077
		<b>3</b>	<b>DATE ISSUED</b>
			28 March 2025

**4 DESCRIPTION OF GOOD****“GLOBAFIX PLUS”**

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product data sheet, certificate of composition, and manufacturing process submitted, subject article is a toxin binder in the form of a free-flowing, grey powder. It is composed of vegetable charcoal, yeast cell wall, and bentonite. Packed in 25-kg plastic bags, subject article is added to animal feeds at a rate of 1 to 3 kg per ton of complete feeds to, among others, reinforce intestinal wall strength and help enhance immuno-stimulation.

**5 REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making complete or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.

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

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

FOR THE COMMISSION

Digitally signed  


**MARILOU P. MENDOZA**

Chairperson

**Note:** In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. 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	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<p style="text-align: center;">AHTN 2309.90.20 MFN - Zero</p>		25-0100	
		3	<b>DATE ISSUED</b>
		28 March 2025	

4	<b>DESCRIPTION OF GOOD</b>
<p><b>“SUGAREX ST PLUS”</b></p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product specifications, manufacturer’s declaration, and technical data sheet submitted, subject article is a feed additive consisting of sodium saccharin and neohesperidin dihydrochalcone (artificial sweeteners), precipitated and dried silicic acid (anti-caking agent), and glucose (carrier). It is a sweetener and masking agent in the form of a white free-flowing powder with a pleasant candy-like note. Packed in 25-kg carton boxes, subject article is added to piglet feeds at a rate of 50 to 160 g per metric ton of feeds, to impart a sweet taste and to mask the unpleasant taste of medicated feeds and raw materials.</p>	
5	<b>REASONS FOR CLASSIFICATION</b>
<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.</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> <i>MariLou P. Mendoza</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>	