



AOCG Memo No. 76-2025

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

*[Handwritten Signature]*

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

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

**DATE :** 07 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 02 April 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-955	"SAFIZYM® GP60"	3507.90.00	MFN – 3% ad valorem
25-0051	"ENDONASE"	3507.90.00	MFN – 3% ad valorem AKFTA – Zero* PH-KR FTA – Zero* RCEP – Zero*
25-0076	"GLOBACID® 68 PLUS"	3824.99.99	MFN – 3% ad valorem
25-0090	"BAJAJ PULSAR NS400Z"	8711.30.90	MFN – 30% ad valorem AIFTA – 5% ad valorem*
25-0099	"DETOX®"	2508.10.00	MFN – 1% ad valorem
25-0136	"WORLDCLASS PVC WALL CLADDING, MT. FUJI FLUTE"	3925.90.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*

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





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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*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0178	"SHORTACID DRY"	3824.99.99	MFN – 3% ad valorem
25-0179	"MASFLEX® 5 PIECE GLASS CARAFE SET"	7013.49.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
25-0186	"MASFLEX® AIRTIGHT FOOD CONTAINER"	3924.90.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – 15% ad valorem*
25-0195	"AG 175™"	2309.90.20	MFN - Zero
25-0200	"MIXISORB®"	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



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AOCG Memo No. 76-2025 r-3



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 25-040

02 April 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 11 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-955, 25-0051, 25-0076, 25-0090, 25-0099, 25-0136, 25-0178, 25-0179, 25-0186, 25-0195, and 25-0200, issued by this Commission on 02 April 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*

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Email Addresses: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph) / [Records@tariffcommission.gov.ph](mailto:Records@tariffcommission.gov.ph)





AOCG Memo No. 76-2025 1-4

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 3507.90.00 MFN - 3% ad valorem		24-955
		<b>3</b>	<b>DATE ISSUED</b>
			02 April 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SAFIZYM® GP60”</b>
	<p>Based on the product specifications, manufacturing process, and certificate of formula submitted, subject article is a light-beige fine powder containing highly concentrated β-glucanase produced by submerged fermentation using a selected strain of microorganism <i>Trichoderma longibrachiatum</i> in a glucose medium. It also contains large quantities of xylanases and cellulases. Packed in a 20-kg polyethylene bag contained in a cardboard box, subject article is added to animal feeds containing raw materials rich in cellulose, such as corn, soya, wheat, barley, oat and bran, in order to break down the main constituents of the cell walls of these raw materials with high fiber content; reduce the viscosity of the digesta by the beta-glucans in the feeds; and improve nutrient accessibility and assimilation.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 35.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, enzymes. 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. This heading includes enzymatic concentrates. These concentrates are generally obtained from either aqueous or solvent extracts of animal organs, of plants, of micro-organisms or of culture-broths (the latter derived from bacteria, moulds, etc.). These products, which may contain several enzymes in various proportions, can be standardised or stabilised. It should be noted that certain standardising or stabilising agents may already exist in the concentrates in variable quantities, deriving either from the fermentation liquor or from the clarifying or precipitating processes. The concentrates can be obtained, for example, in powder form by precipitation or freeze-drying or in granular form by using granulating agents or inert supports or carriers.</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.</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;">Digitally signed <i>MariLou P. Mendoza</i></p> <p style="text-align: right;"><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 3507.90.00 MFN - 3% ad valorem AKFTA - Zero PH-KR FTA - Zero RCEP - Zero		25-0051
		<b>3</b>	<b>DATE ISSUED</b>
			02 April 2025

**4 DESCRIPTION OF GOOD****"ENDONASE"**

Based on the specification sheet, certificate of formula, product application, production process flowchart, product brochure, photographs of the product and packaging, and other technical information submitted, subject article is a multi-NSP (non-starch polysaccharides) enzyme in the form of a wood brown powder with a mild flavor. It is composed of xylanase,  $\beta$ -glucanase, galactomannanase, and  $\alpha$ -galactosidase produced by *Aspergillus niger* and *Aspergillus oryzae* during fermentation. Packed in 20-kg bags, subject article is added to the feeds of swine, poultry, and aquaculture species at a dosage of 100 to 300 g per ton of feeds, to enhance the nutritional value of feed ingredients, inactivate anti-nutritional factors in complex carbohydrates, and improve feed conversion ratio.

**5 REASONS FOR CLASSIFICATION**

Heading 35.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, enzymes. 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. This heading includes enzymatic concentrates. These concentrates are generally obtained from either aqueous or solvent extracts of animal organs, of plants, of micro-organisms or of culture-broths (the latter derived from bacteria, moulds, etc.). These products, which may contain several enzymes in various proportions, can be standardised or stabilised. It should be noted that certain standardising or stabilising agents may already exist in the concentrates in variable quantities, deriving either from the fermentation liquor or from the clarifying or precipitating processes.

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; 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.

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.



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		25-0076
		<b>3</b>	<b>DATE ISSUED</b>
			02 April 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“GLOBACID® 68 PLUS”</b>
	<p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), technical data sheet, manufacturing process flowchart, and certificate of formula submitted, subject article is a feed acidulant and digestive enhancer for poultry, swine, and calves. It is in the form of a micro-granulated, free-flowing, and non-hygroscopic white to off-white powder, with a slight citric odor, and consisting of phosphoric acid, citric acid, and precipitated silica and sepiolite as carriers. It is used to, among others, support protein digestion by compensating for the natural deficiency of hydrochloric acid in piglets’ stomachs, counter the acid binding (buffering) effect of proteins and minerals in piglets, and improve feed conversion efficiency and gastro-intestinal health status in fattening pigs. Packed in 25-kg bags with polyethylene lining, subject article is added to animal feeds at the recommended dosage level.</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.</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> <i>MariLou P. Mendoza</i> <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>



AOCG Memo No. 76-2025 r. 7





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 8711.30.90</b> <b>MFN - 30% ad valorem</b> <b>AIFTA - 5% ad valorem</b>		<b>25-0090</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>02 April 2025</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“BAJAJ PULSAR NS400Z”</b>
	<p>Based on the brochure and technical specifications submitted, subject article is a two-wheeled, completely built-up motorcycle powered by a single-cylinder, four-stroke internal combustion piston engine with a displacement of 373.27 cc. It features a six-speed constant mesh transmission, one-down five-up gear shifting pattern, electric starter, and front and rear disk brakes. Subject article measures (L x W x H) 1,990 mm x 820 mm x 1,057 mm and has a gross vehicle weight of 324 kg.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a group of two-wheeled motorised vehicles which are essentially designed for carrying persons.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8711.30.90, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 5% ad valorem, 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>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>





AOCG Memo No. 70-2025 P-8

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 2508.10.00 MFN - 1% ad valorem		25-0099
		<b>3</b>	<b>DATE ISSUED</b>
			02 April 2025

**4 DESCRIPTION OF GOOD**

**“DETOX®”**

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product brochure, technical data sheet, manufacturing process, product label, and packaging information submitted, subject article is pure bentonite in the form of a fine, free-flowing, white-brown powder. It is produced from crude sodium-calcium aluminosilicates (bentonite), of varying quality and purity, which are blended to obtain a homogenous mixture. Packed in 25-kg bags, subject article is used as a mycotoxin binding agent for animal feeds and is to be added at a rate of 1 to 3.5 kg per ton of feeds.

**5 REASONS FOR CLASSIFICATION**

Note 1 to Chapter 25 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

Heading 25.08 of the AHTN 2022 covers, among others, other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all natural clayey substances (other than kaolin and other kaolinic clays of heading 25.07) consisting of earths or rocks of sedimentary origin with a basis of aluminium silicates. These products remain in this heading even if they have been heated to remove some or most of the associated water (to produce absorbent clay) or when fully calcined. In addition to common clays, the heading includes bentonite, a clay derived from volcanic ash; largely used as an ingredient of moulding sand, as a filtering and decolouring agent in oil refining and for degreasing of textiles.

In view thereof, subject article is classified under AHTN 2022 subheading 2508.10.00, 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  
*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.







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 3925.90.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		25-0136
		<b>3</b>	<b>DATE ISSUED</b>
			02 April 2025

**4 DESCRIPTION OF GOOD**

**“WORLDCLASS PVC WALL CLADDING, MT. FUJI FLUTE”**

Based on the product brochure, technical data sheet, manufacturing process, and material safety data sheet submitted, subject article is a lightweight, waterproof, and flexible fluted panel. It is produced by extruding a mixture of polyvinyl chloride (PVC), chlorinated polyethylene (CPE), calcium carbonate (CaCO<sub>3</sub>), stabilizer, stearic acid, paraffin, and titanium oxide. With dimensions (L x W x T) of 2,900 mm x 160 mm x 20 mm, subject article is intended for wall cladding and is 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 article is 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.

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. 76-2025 r.10

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		25-0178
		<b>3</b>	<b>DATE ISSUED</b>
			02 April 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SHORTACID DRY”</b>
	<p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), certificate of analysis, product brochure, material safety data sheet, and product label submitted, subject article is a feed premix powder composed of butyric acid glycerides, lactic acid, phosphoric acid, formic acid, propionic acid, and acetic acid. Packed in 25-kg multilayered paper bags, subject article is added to animal feeds at a rate of 1 to 3 kg per ton of feeds to, among others, stimulate intestinal villi cell growth and villi formation, modulate the intestinal microflora, and inhibit pathogen proliferation in the gut.</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.</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 <i>Mari Lou P. Mendoza</i> <small>Digitally signed</small> <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>





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

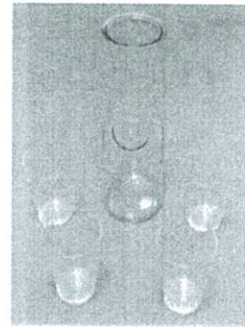
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Under Section 1100 of RA 10863 (CMTA)

<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 7013.49.00</b> <b>MFN - 15% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		<b>25-0179</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>02 April 2025</b>

**4 DESCRIPTION OF GOOD**

**“MASFLEX® 5 PIECE GLASS CARAFE SET”**

Based on the technical specifications, product composition and use, manufacturing process, and photographs of the product submitted, subject article is a set of glassware consisting of a carafe and four pieces of drinking glasses. These are made from soda-lime-silica glass with a linear coefficient of expansion of  $5.5 \times 10^{-6}$  per Kelvin within a temperature range of 0°C to 300°C. Packed in a carton box, subject article is used for holding and serving beverages and has the following specifications:



	Height (cm)	Capacity (L)
<b>Carafe</b>	26.9	1
<b>Drinking glass</b>	9.7	0.16

**5 REASONS FOR CLASSIFICATION**

Heading 70.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers glassware of a kind used for table, kitchen, toilet, office, indoor decoration, or similar purposes (other than that of heading 70.10 or 70.18). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following types of articles, most of which are obtained by pressing or blowing in moulds, among others, table or kitchen glassware, e.g., drinking glasses, decanters, pitchers, jugs. These articles may be e.g., of ordinary glass, lead crystal, glass having a low coefficient of expansion (e.g., borosilicate glass) or of glass ceramics (the latter two in particular, for kitchen glassware).

In view thereof, subject article is classified under AHTN 2022 subheading 7013.49.00, 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.

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. 76-2025 / 1 / 2

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Under 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 3924.90.90</b> <b>MFN - 15% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - 15% ad valorem</b>		<b>25-0186</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>02 April 2025</b>

**4 DESCRIPTION OF GOOD**

**“MASFLEX® AIRTIGHT FOOD CONTAINER”**

Based on the technical specifications, product composition and use, manufacturing process, and photographs of the product submitted, subject article is a white, dishwasher- and freezer-safe, and microwavable food container made from polypropylene (PP) plastic. It consists of a transparent body, a transparent lid, and a blue silicone ring. Available in different sizes with capacities ranging from 500 to 1,200 mL, subject article is used to store food, maintain food quality, and extend shelf life.



**5 REASONS FOR CLASSIFICATION**

Heading 39.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following articles of plastics, among others, other household articles such as ash trays, hot water bottles, matchbox holders, dustbins and mobile garbage bins (including those for outside use), buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust covers (slipovers).

In view thereof, subject article is classified under AHTN 2022 subheading 3924.90.90, 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 15% ad valorem, 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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AOCG Memo No. \_\_\_\_\_


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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		25-0195
		<b>3</b>	<b>DATE ISSUED</b>
			02 April 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“AG 175™”</b>
	<p>Based on the Certificate of Product Registration and Veterinary Drug and Production Declaration from the Bureau of Animal Industry (BAI), product brochure, technical data sheet, material safety data sheet, and product label submitted, subject article is an aquaculture feed premix in the form of a beige powder. It is composed of dehydrated yeast culture, dehydrated <i>Streptomyces</i> fermentation soluble extract, and silicon dioxide. Packed in 25-kg multilayer paper bags with a sealed plastic film, subject article is mixed to fish and shrimp feeds at a rate of 175 g per ton of feeds, as a source of protease, to improve dietary protein digestibility and increase nutrient utilization through improved gut health.</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.</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		25-0200
		<b>3</b>	<b>DATE ISSUED</b>
			02 April 2025

**4 DESCRIPTION OF GOOD**

**“MIXISORB®”**

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product brochure, manufacturing process flowchart, technical data sheet, and product label submitted, subject article is a feed emulsifier in the form of a white powder. It consists of sweet whey powder, glyceryl polyethylene glycol ricinoleate (E484), silica, and calcium carbonate. Packed in 25-kg bags, subject article is added to feeds of broilers, layers, and piglets, or through a premix, at an inclusion rate of 200 to 500 g per ton of feeds or premix, to improve fat and total feed digestibility.

**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*

**MARILOU P. MENDOZA**  
Chairperson

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