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AOCG Memo No. 77-2025

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 : 21 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 11 April 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-621	"FLAVOR 30889-A"	3302.10.10	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-804	"PBAC TOLTRACOX 25"	3004.90.99	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-806	"PBAC FLORVET 250"	3004.20.71	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-807	"PBAC CEFALEXIN"	3004.20.91	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-809	"PBAC AMOX 500"	3004.10.16	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-836	"EMICOX 5.0%"	3004.90.99	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-837	"AMOXCOLIS EMV"	3004.10.16	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0029	"LE-ZNA4 WEDGE ANCHORS"	7318.15.10	MFN – 10% ad valorem
25-0117	"FLEXI PANEL"	3925.90.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
25-0133	"COLD ROLLED STEEL SHEET IN COIL JIS-G3141 SPCF-SD (1.2 mm x 1131 mm)"	7209.16.10	MFN - Zero
25-0134	"FOLDPAC TRANSPORT TURNOVER METAL BOX"	8609.00.10	MFN – 10% ad valorem ACFTA – Zero* RCEP – Zero*
25-0137	"BROF JOINT TYPE CDx"	4016.99.99	MFN – 5% ad valorem PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*
25-0146	"NESCAFE DOLCE GUSTO STARBUCKS® HOUSE BLEND™ AMERICANO"	IN-QUOTA 0901.21.20.100	MFN – 40% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 5% ad valorem* AHKFTA – 40% ad valorem* AIFTA – 40% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 40% 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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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
		OUT-QUOTA 0901.21.20.200	MFN – 40% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 5% ad valorem* AHKFTA – 40% ad valorem* AIFTA – 40% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 40% ad valorem*
25-0147	“NAN SENSITIVE LR DENWHPB134”	2106.90.89	MFN – 5% ad valorem
25-0148	“WYETH ASCENDA® 3”	1901.10.20	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – 7% ad valorem* RCEP – Zero*
25-0157	“UNIVERSAL PLUG WITH COUNTERSUNK HEAD SCREW, MODEL: RU”	7318.15.10	MFN – 10% ad valorem
25-0162	“POLYBETT COMPACT LAMINATE”	3921.90.41	MFN – 15% ad valorem ACFTA – 5% ad valorem* RCEP – 10% ad valorem*
25-0181	“MASFLEX® 2 LAYER STAINLESS STEEL DISH DRAINER”	7323.93.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
25-0182	“MASFLEX® COMPACT DISH RACK WITH UTENSIL HOLDER”	7323.99.90	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
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0192	"PHYTOZOL RESPI OL"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0202	"MASFLEX® GLASS JAR WITH TRANSPARENT METAL LID"	7013.49.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – 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. 77-2025 P-6



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 25-043

11 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 21 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-621, 24-804, 24-806, 24-807, 24-809, 24-836, 24-837, 25-0029, 25-0117, 25-0133, 25-0134, 25-0137, 25-0146, 25-0147, 25-0148, 25-0157, 25-0162, 25-0181, 25-0182, 25-0192, and 25-0202, issued by this Commission on 11 April 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

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 • Telefax Number: (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph



AOCG Memo No. 77-2025 P-7



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.
<div>AHTN 3302.10.10</div> <div>MFN - 1% ad valorem ATIGA - Zero</div> <div>AANZFTA - Zero ACFTA - Zero</div> <div>AHKFTA - Zero AIFTA - Zero</div> <div>AJCEPA - Zero AKFTA - Zero</div> <div>RCEP - Zero</div>			24-621	
			3	DATE ISSUED
			11 April 2025	

4	DESCRIPTION OF GOOD
<div>“FLAVOR 30889-A”</div> <p>Based on the technical data sheet, safety data sheet, manufacturing process flowchart, clarification letter, product label, and photographs of the product and packaging submitted, subject article is a flavouring preparation in the form of a clear, light-brown to brown liquid. It is composed of natural and nature-identical flavours (composed of various odoriferous substances), with ethyl alcohol, propylene glycol, and rum (less than 9%). Packed in 25-kg plastic containers, subject article is used as an ingredient in the manufacture of alcoholic beverages.</p>	

5	REASONS FOR CLASSIFICATION
<p>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.</p> <p>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:</p>	



AOCG Memo No. 77-2025 8-8

2	TCC (AR) NO.
	24-621

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

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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BAGONG PILIPINAS

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 3004.90.99		24-804
	MFN - 5% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		11 April 2025

4	DESCRIPTION OF GOOD
	<p>"PBAC TOLTRACOX 25"</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), brochure, product composition, safety data sheet, and product label submitted, subject article is an anticoccidial medicated solution in the form of a clear to light-yellowish solution. It contains 25 mg toltrazuril (active ingredient) per millilitre of solution, with propylene glycol and water (carriers). Packed in 1-L plastic bottles, subject article is administered at the recommended dosage via drinking water of poultry, for the prevention and treatment of coccidiosis caused by <i>Eimeria spp.</i></p>
5	REASONS FOR CLASSIFICATION
	<p>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, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes. These indications (in any language) may be given by label, literature or otherwise.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem 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>

AOCG Memo No. 77-2025 p. 10

2	TCC (AR) NO.
	24-804

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

 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.



BAGONG PILIPINAS

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.
<p style="text-align: center;">AHTN 3004.20.71</p> <p>MFN - 5% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>		3	DATE ISSUED
		11 April 2025	
4	DESCRIPTION OF GOOD		
<p>“PBAC FLORVET 250”</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), brochure, product composition, and safety data sheet submitted, subject article is an antibacterial solution in the form of a yellowish liquid. It is composed of 250 mg florfenicol (active ingredient) per millilitre of solution and propylene glycol (carrier). Packed in 1-L plastic bottles, subject article is to be administered to poultry via drinking water at a rate of 0.12 mL per kilogram bodyweight per day, or at 0.4 mL per litre of drinking water for five days, for the treatment of poultry diseases such as enteritis, coryza, chronic respiratory disease (CRD), and respiratory tract infections caused by <i>E.coli</i>, <i>Mycoplasma</i>, <i>Pasteurella spp.</i>, and other bacteria that are sensitive to florfenicol.</p>			
5	REASONS FOR CLASSIFICATION		
<p>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, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes. These indications (in any language) may be given by label, literature or otherwise.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3004.20.71, with a Most Favoured Nation (MFN) rate of duty of 5% 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>			

AOCG Memo No. 77-2025 p. 12

2	TCC (AR) NO.
24-806	

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

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 3004.20.91		24-807
	MFN - 5% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		11 April 2025
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		
4	DESCRIPTION OF GOOD		
	<p>“PBAC CEFALEXIN”</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), brochure, product composition, safety data sheet, and product label submitted, subject article is an antibacterial/anti-infective water-soluble, white crystalline powder. It is composed of 500 mg cefalexin (active ingredient) per gram of powder, and lactose monohydrate and dextrose monohydrate (carriers). Packed in 100-g, 200-g, 500-g, and 1,000-g sachets, subject article is administered to poultry and swine, by dissolving in drinking water at the recommended dosage, for the treatment of infections caused by cefalexin susceptible gram-positive and gram-negative bacteria such as respiratory tract infections, urinary tract infections, and postoperative sepsis.</p>		
5	REASONS FOR CLASSIFICATION		
	<p>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, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes. These indications (in any language) may be given by label, literature or otherwise.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3004.20.91, with a Most Favoured Nation (MFN) rate of duty of 5% 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>		



AOCG Memo No. 77-2025 P.14

2	TCC (AR) NO.
	24-807

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

 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.
<div>AHTN 3004.10.16</div> <div>MFN - 5% ad valorem ATIGA - Zero</div> <div>AANZFTA - Zero ACFTA - Zero</div> <div>AHKFTA - Zero AIFTA - Zero</div> <div>AJCEPA - Zero AKFTA - Zero</div> <div>RCEP - Zero</div>			24-809	
			3	DATE ISSUED
			11 April 2025	

4	DESCRIPTION OF GOOD
<div>“PBAC AMOX 500”</div> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), brochure, product composition, safety data sheet, and product label submitted, subject article is an antibacterial/anti-infective water-soluble, white powder. It is composed of 500 mg amoxicillin trihydrate (active ingredient) per gram of feed premix, and lactose monohydrate and dextrose monohydrate (carriers). Packed in 100-g, 200-g, 500-g, and 1,000-g sachets, subject article is administered to poultry and swine, by dissolving in drinking water at the recommended dosage, for the treatment of infections caused by amoxicillin susceptible bacteria such as colibacillosis, peritonitis, and respiratory infections caused by <i>E.coli.</i>; salmonellosis caused by <i>Salmonella enterica</i>; and respiratory infections caused by <i>Actinobacillus pleuropneumoniae</i>.</p>	

5	REASONS FOR CLASSIFICATION
<p>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, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes. These indications (in any language) may be given by label, literature or otherwise.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3004.10.16, with a Most Favoured Nation (MFN) rate of duty of 5% 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>	

AOCG Memo No. 77-2025 *r/16*

2	TCC (AR) NO.
	24-809

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

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. 77-2025 1.17



BAGONG PILIPINAS

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 3004.90.99		24-836
	MFN - 5% ad valorem		3
	AANZFTA - Zero		DATE ISSUED
	AHKFTA - Zero		11 April 2025
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		
4	DESCRIPTION OF GOOD		
	"EMICOX 5.0%"		
	Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), brochure, product composition, certificate of analysis, and material safety data sheet submitted, subject article is a milky white, anticoccidial medicated suspension containing 50 mg of toltrazuril per milliliter of suspension. Packed in 100-mL plastic bottles, subject article is to be mixed with water at a suspension-to-water ratio of 1:9, before oral administration at the recommended dosage to animals, for the treatment of clinical signs of coccidiosis in cattle, pigs, and sheep.		
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, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes. These indications (in any language) may be given by label, literature or otherwise.		
	In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:		

2	TCC (AR) NO.
24-836	

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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ACG Memo No. 77-2025 p. 19



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 3004.10.16		24-837
	MFN - 5% ad valorem ATIGA - Zero	3	DATE ISSUED
	AANZFTA - Zero ACFTA - Zero		11 April 2025
	AHKFTA - Zero AIFTA - Zero		
	AJCEPA - Zero AKFTA - Zero		
	RCEP - Zero		
4	DESCRIPTION OF GOOD		
	"AMOXCOLIS EMV"		
	<p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), brochure, product composition, certificate of analysis, and material safety data sheet submitted, subject article is a white to ivory-white antibacterial/anti-infective soluble powder. It is composed of amoxicillin trihydrate and colistin sulphate (active ingredients), with dextrose anhydrous as carrier. Packed in 1-kg sachets, subject article is administered, at the recommended dosage, via drinking water of swine and poultry, for the treatment of infectious diseases caused by gram-positive bacteria (<i>Clostridium spp.</i>, <i>Streptococcus spp.</i>, <i>Staphylococcus spp.</i>, <i>Erysipelothrix spp.</i>), gram-negative bacteria (<i>E. coli</i>, <i>Pasteurella spp.</i>, <i>Salmonella spp.</i>), and other amoxicillin- and colistin-sensitive microorganisms.</p>		
5	REASONS FOR CLASSIFICATION		
	<p>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, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes. These indications (in any language) may be given by label, literature or otherwise.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3004.10.16, with a Most Favoured Nation (MFN) rate of duty of 5% 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>		



AOCG Memo No. 77-2025 p. 20

2	TCC (AR) NO.
	24-837

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

 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 7318.15.10 MFN - 10% ad valorem		25-0029
		3	DATE ISSUED
			11 April 2025

4 DESCRIPTION OF GOOD

"LE-ZNA4 WEDGE ANCHORS"

Based on the product data sheet, brochure, technical specifications, and European Technical Assessment report submitted, subject articles are torque-controlled expansion anchors consisting of a threaded rod bolt ended with an expansion cone, an expansion sleeve, a hexagonal nut, and a washer. The threaded bolt, nut, and washer are made of carbon steel covered with a layer of zinc, while the steel sleeve is made of A4 stainless steel. Available in shank (body) diameters ranging from 8 mm (M8) to 16 mm (M16), subject articles are installed by lightly tapping the bolt with a hammer into a drilled hole in the concrete until the fixing depth is reached, followed by tightening the nut to the recommended torque. These are packed in cartons containing 15 to 100 pieces of wedge anchors and are designed to be used as mechanical fasteners in cracked, non-cracked, reinforced, and non-reinforced concrete substrates.



5 REASONS FOR CLASSIFICATION

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).

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.

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

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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 3925.90.00		25-0117
	MFN - 15% ad valorem	3	DATE ISSUED
	ACFTA - Zero		11 April 2025
	RCEP - Zero		

4 DESCRIPTION OF GOOD

"FLEXI PANEL"

Based on the product brochure and material safety data sheet submitted, subject article is a water-resistant wall panel consisting of a carbon fiber substrate sandwiched between two double-sided, high-density, co-extruded polyvinyl chloride (PVC) sheets. The top PVC layer is covered/laminated with a textured/designed surface PVC and a polyethylene terephthalate (PET) film. Designed for wall applications, subject article is available in two variants, with thicknesses of 5 mm and 8 mm and dimensions (L x W) of 2,900 mm and 1,220 mm.

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

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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 7209.16.10		25-0133
	MFN - Zero	3	DATE ISSUED
			11 April 2025

4	DESCRIPTION OF GOOD								
“COLD ROLLED STEEL SHEET IN COIL JIS-G3141 SPCF-SD (1.2 mm x 1131 mm)”									
<p>Based on the technical information and test certificate submitted, subject article is a continuously annealed and coiled cold-rolled steel sheet in coil conforming to Japanese Industrial Standards (JIS) G3141. Subject article is used as a raw material in the production of various motorcycle parts, such as stiffeners, bottom plates, and pedal plates, and has the following specifications:</p>									
<table><tr><th>Width (mm)</th><th>Thickness (mm)</th><th>Yield Strength (MPa)</th><th>Tensile Strength (N/mm²)</th></tr><tr><td>1,131</td><td>1.2</td><td>133</td><td>284</td></tr></table>		Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm ²)	1,131	1.2	133	284
Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm ²)						
1,131	1.2	133	284						

5	REASONS FOR CLASSIFICATION
	<p>Heading 72.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the provisions of the Explanatory Note to heading 72.08 apply, <i>mutatis mutandis</i>, to the products of this heading.</p> <p>Because of their special properties (better surface finish, better aptitude to cold-forming, stricter tolerances, generally reduced thickness, higher mechanical strength, etc.), the products of this heading are in general used for purposes different from those of their hot-rolled counterparts, which they increasingly tend to replace. They are used, in particular, in the manufacture of automobile bodies, metal furniture, domestic appliances, central heating radiators and for producing angles, shapes and sections by a cold process (either forming or profiling). They are easy to coat (by tin-plating, electroplating, varnishing, enamelling, lacquering, painting, coating with plastics, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7209.16.10, 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;">Digitally signed <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">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>

AOCG Memo No. 77-2025 p. 24



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 8609.00.10 MFN - 10% ad valorem ACFTA - Zero RCEP - Zero		25-0134	
		3	DATE ISSUED
		11 April 2025	

4	DESCRIPTION OF GOOD																														
<p>“FOLDPAC TRANSPORT TURNOVER METAL BOX”</p> <p>Based on the technical catalogue submitted, subject article is a reusable, collapsible, and stackable steel intermediate bulk container (IBC) used for the transport of goods. The bottom of the container is designed to be moved and lifted by a forklift and the collapsible wall has hinges for folding and locking mechanisms for secure transportation. Subject article can be used to transport liquid products, rubber products, grains, and automotive parts, among others, and has the following specifications:</p>																															
<table><tr><th>Type</th><th>F14</th><th>F14H</th><th>F11H</th><th>F5</th></tr><tr><td>External Dimension (LxWxH) (mm)</td><td>1,465 x 1,150 x 1,098</td><td>1,465 x 1,150 x 1,098</td><td>1,100 x 1,100 x 1,100</td><td>1,100 x 1,100 x 690</td></tr><tr><td>Internal Dimension (LxWxH) (mm)</td><td>1,435 x 1,098 x 1,033</td><td>1,435 x 1,098 x 1,033</td><td>1,074 x 1,050 x 980</td><td>1,074 x 1,050 x 567</td></tr><tr><td>Collapsed Height (mm)</td><td>165</td><td>165</td><td>220</td><td>220</td></tr><tr><td>Tare Weight (kg)</td><td>105</td><td>105</td><td>100</td><td>73</td></tr><tr><td>Pay Load (kg and L)</td><td>1,500</td><td>1,500</td><td>1,000</td><td>1,000</td></tr></table>		Type	F14	F14H	F11H	F5	External Dimension (LxWxH) (mm)	1,465 x 1,150 x 1,098	1,465 x 1,150 x 1,098	1,100 x 1,100 x 1,100	1,100 x 1,100 x 690	Internal Dimension (LxWxH) (mm)	1,435 x 1,098 x 1,033	1,435 x 1,098 x 1,033	1,074 x 1,050 x 980	1,074 x 1,050 x 567	Collapsed Height (mm)	165	165	220	220	Tare Weight (kg)	105	105	100	73	Pay Load (kg and L)	1,500	1,500	1,000	1,000
Type	F14	F14H	F11H	F5																											
External Dimension (LxWxH) (mm)	1,465 x 1,150 x 1,098	1,465 x 1,150 x 1,098	1,100 x 1,100 x 1,100	1,100 x 1,100 x 690																											
Internal Dimension (LxWxH) (mm)	1,435 x 1,098 x 1,033	1,435 x 1,098 x 1,033	1,074 x 1,050 x 980	1,074 x 1,050 x 567																											
Collapsed Height (mm)	165	165	220	220																											
Tare Weight (kg)	105	105	100	73																											
Pay Load (kg and L)	1,500	1,500	1,000	1,000																											
5	REASONS FOR CLASSIFICATION																														
<p>Heading 86.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these containers (including lift vans) are packing receptacles specially designed and equipped for carriage by one or more modes of transport (e.g., road, rail, water or air). They are equipped with fittings (hooks, rings, castors, supports, etc.) to facilitate handling and securing on the transporting vehicle, aircraft or vessel. They are thus suitable for the “door-to-door” transport of goods without intermediate repacking and, being of robust construction, are intended to be used repeatedly.</p>																															

2	TCC (AR) NO.
	25-0134

The more usual type, which may be of wood or metal, consists of a large box equipped with doors, or with removable sides. The principal types of container include special types for particular goods, especially for fragile goods such as glassware, ceramics, etc., or for live animals. Containers usually vary in size from 4 to 145 m³ capacity. Certain types are however smaller, but their capacity is not normally less than 1 m³.

In view thereof, subject article is classified under AHTN 2022 subheading 8609.00.10, 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.

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. 77-2025 p. 26



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.
<p>AHTN 4016.99.99 MFN - 5% ad valorem PJEPA - Zero AJCEPA - Zero RCEP - Zero</p>			25-0137
		3	DATE ISSUED
			11 April 2025

4

DESCRIPTION OF GOOD

“BROF JOINT TYPE CDx”

Based on the brochure, technical specifications, and photographs of the product submitted, subject article is a specialized expansion joint, primarily made of chloroprene rubber (CR). It is fitted with steel retention hardware designed for structural integrity, alignment, and load applications. To be used in bridges and roadways, subject article features a wave-structured face plate that helps vehicles pass smoothly while reducing noise. It also incorporates a dual water-sealing system to prevent water infiltration. Subject article is available in seven models and has the following specifications:

Model	Clearance (mm)	Size (mm)		
		A	H1	H2
Type-CDx-20	62	76 ~ 96	75	90
Type-CDx-30	77	86 ~ 116	75	90
Type-CDx-40	100	104 ~ 144	75	90
Type-CDx-50	109	110 ~ 160	90	100
Type-CDx-60	132	132 ~ 192	100	110
Type-CDx-80	176	174 ~ 254	150	160
Type-CDx-100	186	186 ~ 286	150	160

①	Retention Hardware
②	Elastic Seal
③	Rubber Packing

5	REASONS FOR CLASSIFICATION
<p>Heading 40.16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of vulcanised rubber other than hard rubber. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of vulcanised rubber (other than hard rubber) not covered by the preceding headings of this Chapter or by other Chapters.</p>	



ADCG Memo No. 77-2025 P-27

2	TCC (AR) NO.
	25-0137

In view thereof, subject article is classified under AHTN 2022 subheading 4016.99.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "JP"; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of CO Form "AJ"; 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

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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.
					25-0146
				3	DATE ISSUED
					11 April 2025
	AHTN	In-Quota	Out-Quota		
		0901.21.20.100	0901.21.20.200		
	MFN	40% ad valorem	40% ad valorem		
	ATIGA	Zero	Zero		
	AANZFTA	Zero	Zero		
	ACFTA	5% ad valorem	5% ad valorem		
	AHKFTA	40% ad valorem	40% ad valorem		
	AIFTA	40% ad valorem	40% ad valorem		
	AJCEPA	Zero	Zero		
	AKFTA	5% ad valorem	5% ad valorem		
	RCEP	40% ad valorem	40% ad valorem		

4	DESCRIPTION OF GOOD
	<p>“NESCAFE DOLCE GUSTO STARBUCKS® HOUSE BLEND™ AMERICANO”</p> <p>Based on the certificate of ingredients, production process flowchart, product label, and photograph of the packaging submitted, subject article is 100% roasted and ground Arabica coffee contained in capsules. Packed in cardboard boxes containing 12 pieces of 8.5-g coffee capsules, subject article is designed to be served using a compatible coffee machine to produce an Americano coffee.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 09.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes roasted coffee (with or without caffeine content) whether or not ground.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 0901.21.20.100 and 0901.21.20.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 40% ad valorem, and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to the submission of the corresponding proof of origin:</p>



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2	TCC (AR) NO.
	25-0146

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)		Proof of Origin
	In-Quota	Out-Quota	
ASEAN Trade in Goods Agreement (ATIGA)	0	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	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	5	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	40	40	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	40	40	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	40	40	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 2106.90.89 MFN - 5% ad valorem		25-0147
		3	DATE ISSUED
			11 April 2025

4 DESCRIPTION OF GOOD

“NAN SENSITIVE LR DENWHPB134”


Based on the manufacturer’s declaration, manufacturing process flowchart, product label, and packaging information submitted, subject article is a powdered infant formula composed of maltodextrin, vegetable oils, lactose, whey protein isolate, whey protein concentrate, minerals, docosahexaenoic acid/arachidonic acid (DHA/ARA), L-arginine, vitamins, oligosaccharide, choline, L-histidine, probiotic *Lactobacillus reuteri*, and nucleotides, among others. Packed in 800-g metal cans, subject article is to be dissolved in cooled boiled water, prior to consumption by infants aged zero to 12 months, for the dietary management of colic and gut discomforts.

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 for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.89, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

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

FOR THE COMMISSION
 Digitally signed

 MARILOU P. MENDOZA
 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 1901.10.20		25-0148
	MFN - 7% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		11 April 2025
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - 5% ad valorem		
	AKFTA - 7% ad valorem		
4	DESCRIPTION OF GOOD		
	"WYETH ASCENDA® 3"		
	<p>Based on the certificate of ingredients, basic manufacturing steps, product label, and photograph of the packaging submitted, subject article is a powdered milk supplement for children aged one to three years. It is composed of skimmed milk powder, lactose, soybean oil, maltodextrin, milk fat, whey powder, oligofructose, emulsifiers, fish oil encapsulated powder, acidity regulators, choline chloride, taurine, myo-inositol, nature-identical flavor, nucleotides, L-carnitine, antioxidants, minerals, and vitamins. Packed in 400-g cartons and in 1.6-kg cans, subject article is prepared by dissolving seven scoops of powder in 220 mL of lukewarm water prior to consumption.</p>		
5	REASONS FOR CLASSIFICATION		
	<p>Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1901.10.20, with a Most Favoured Nation (MFN) rate of duty of 7% 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.
	25-0148

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)	5	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	7	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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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		25-0157
		3	DATE ISSUED
			11 April 2025

4 DESCRIPTION OF GOOD

“UNIVERSAL PLUG WITH COUNTERSUNK HEAD SCREW, MODEL: RU”

Based on the brochure and product data sheet submitted, subject article consists of a zinc-coated countersunk head steel screw paired with a polyamide sleeve. It is designed for fixing light-duty interior finish systems, wooden strips, and lightweight installations on all building substrates (e.g., concrete, solid and hollow clay and sand-lime brick, and plasterboard). Packed in carton boxes containing 100 pieces, subject article (screw and sleeve) has the following specifications:

Product Code	Sleeve Diameter and Length (D x L) (mm)	Screw Diameter and Length (D x L) (mm)	Maximum Usable Length (mm)
RU-06045	6 x 35	3.5 x 45	5
RU-06060	6 x 35	3.5 x 60	20
RU-08060	8 x 50	4.5 x 60	5
RU-08080	8 x 50	4.5 x 80	25
RU-10080	10 x 60	6.0 x 80	15
RU-10100	10 x 60	6.0 x 100	35



5 REASONS FOR CLASSIFICATION

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).

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.

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.

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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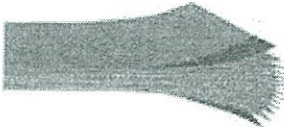
REPUBLIC OF THE PHILIPPINES

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 3921.90.41		25-0162
	MFN - 15% ad valorem	3	DATE ISSUED
	ACFTA - 5% ad valorem		11 April 2025
	RCEP - 10% ad valorem		

4	DESCRIPTION OF GOOD
	<p>“POLYBETT COMPACT LAMINATE”</p> <p>Based on the technical data sheet, product material description, product brochure, manufacturing process, and information about the product's specific use/application submitted, subject article is a high-pressure laminate sheet produced by compressing multiple layers of resin-impregnated paper. It is composed of a clear overlay protective layer; a decorative layer made from colored or printed paper impregnated with melamine resin; and a core layer made from layers of kraft paper impregnated with phenolic resin. Its bottom surface is pre-polished and prepared for gluing or joining with a carrier board or with another decorative layer. It is used for walls (as wall partition) or for paths, counter tops, cabinets, and ceilings in all kinds of spaces such as hospitals, clubs, stadiums, and schools. Subject article comes in dimensions (L x W x T) of 1,830 mm ~ 4,270 mm x 1,220 mm ~ 1,830 mm x 3 mm ~ 25 mm.</p> <p>Composition of POLYBETT® Compact Laminate</p>  <ul style="list-style-type: none">• Overlay• Coloured paper impregnated with Melamine Resin• Layers of kraft paper impregnated with Phenolic Resin

5	REASONS FOR CLASSIFICATION
	<p>Note 10 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).</p>

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2	TCC (AR) NO.
	25-0162

The Harmonized System (HS) General Explanatory Notes (EN) to Chapter 39 of the AHTN 2022 state that this Chapter also covers the following products, whether they have been obtained by a single operation or by a number of successive operations provided that they retain the essential character of articles of plastics, among others, (b) plates, sheets, etc., of plastics, separated by a layer of another material such as metal foil, paper, paperboard; and (d) products consisting of glass fibres or sheets of paper, impregnated with plastics and compressed together, provided they have a hard, rigid character.

Heading 39.21 of the AHTN 2022 covers other plates, sheets, film, foil and strip, of plastics. The pertinent HS EN state that this heading covers plates, sheets, film, foil and strip, of plastics, other than those of heading 39.18, 39.19 or 39.20 or of Chapter 54. It therefore covers only cellular products or those which have been reinforced, laminated, supported or similarly combined with other materials.

In view thereof, subject article is classified under AHTN 2022 subheading 3921.90.41, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 10% 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

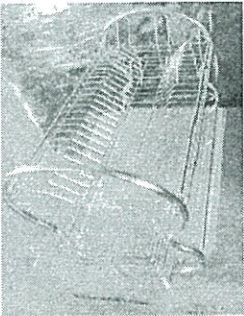

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

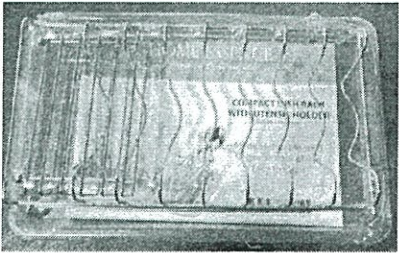

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p>AHTN 7323.93.90 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero</p>		25-0181	
		3	DATE ISSUED
		11 April 2025	
4	DESCRIPTION OF GOOD		
<p>"MASFLEX® 2 LAYER STAINLESS STEEL DISH DRAINER"</p> <p>Based on the technical specifications, product composition and use, manufacturing process, and photographs of the product submitted, subject article is a two-tier stainless steel dish rack. It features pipe stands, meshes, a plastic tray, a utensil holder, and a glass holder. Designed for use in household and commercial kitchens, subject article is used for storing and air-drying dishes, glasses, utensils, and cookware. It has dimensions (L x W x H) of 645 mm x 245 mm x 385 mm and weighs approximately 1.9 kg.</p> 			
5	REASONS FOR CLASSIFICATION		
<p>Heading 73.23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, table, kitchen or other household articles and parts thereof, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises a wide range of iron or steel articles, not more specifically covered by other headings of the Nomenclature, used for table, kitchen or other household purposes; it includes the same goods for use in hotels, restaurants, boarding-houses, hospitals, canteens, barracks, etc. The group includes articles for kitchen use, such as plate racks, funnels.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7323.93.90, 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 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><i>Digitally signed</i> </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 7323.99.90 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		25-0182	
		3	DATE ISSUED
		11 April 2025	
4	DESCRIPTION OF GOOD		
<p>“MASFLEX® COMPACT DISH RACK WITH UTENSIL HOLDER”</p> <p>Based on the technical specifications, product composition and use, manufacturing process, and photographs of the product and packaging submitted, subject article consists of a single-layer chrome-plated iron plate rack with a detachable utensil holder and a polypropylene tray. With dimensions (L x W x H) of 380 mm x 250 mm x 92 mm and approximate weight of 0.61 kg, subject article is used for storing and drying cutlery and plates in small kitchens.</p> 			
5	REASONS FOR CLASSIFICATION		
<p>Heading 73.23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, table, kitchen or other household articles and parts thereof, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises a wide range of iron or steel articles, not more specifically covered by other headings of the Nomenclature, used for table, kitchen or other household purposes. The group includes articles for kitchen use, such as plate racks, funnels.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7323.99.90, 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 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><i>Digitally signed</i> </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>			



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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		25-0192
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		11 April 2025
4	DESCRIPTION OF GOOD		
	"PHYTOZOL RESPI OL"		
	<p>Based on the certificate of analysis, certificate of formula, free sale certificate, material safety data sheet, product brochure, product information sheet, and product label submitted, subject article is a non-medicated feed supplement in the form of a yellow to dark-yellow liquid. It is composed of eucalyptol, menthol, thymol, cinnamaldehyde, and soybean oil. Packed in 1-L and 5-L bottles, subject article is added to the drinking water of poultry and swine at a dosage of 1 mL per 2 L to 4 L of drinking water, to improve respiratory tract function, growth rate, and production parameters, prevent respiratory disorders, and optimize overall animal performance.</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 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.
	25-0192

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

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FOR THE COMMISSION

 Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

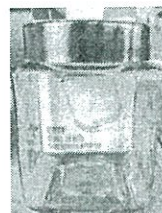
Under Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7013.49.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		25-0202
		3	DATE ISSUED
			11 April 2025

4 DESCRIPTION OF GOOD

“MASFLEX® GLASS JAR WITH TRANSPARENT METAL LID”

Based on the technical specifications, product composition and use, manufacturing process, and photographs of the product submitted, subject article is a clear, transparent, and square-shaped jar with rounded edges. It consists of a soda-lime glass body with a linear coefficient of expansion of 9×10^{-6} per Kelvin within a temperature range of 0°C to 300°C, a stainless steel lid, and a plastic lid support. Available with capacities of 1,000 mL, 1,500 mL, and 2,000 mL, subject article is generally used for kitchen purposes such as for preserving food products (e.g., jellies and jams) and for storing dry foods (e.g., pasta, flour, and sugar).



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
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.