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AOCG Memo No. 78-2025

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 : 22 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 15 April 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-866	"CLENERGY PV-ezRACK® GROUND SCREW WITH ACCESSORIES"	7308.90.99	MFN – 10% ad valorem ACFTA – Zero* RCEP – Zero*
24-999	"VAISALA WINDCUBE® 400S"	9015.80.90	MFN - Zero
25-0101	"SELSAF® 3000"	2102.20.10	MFN – 3% ad valorem
25-0109	"FRENCH'S CLASSIC YELLOW MUSTARD 901741858"	2103.30.00	MFN – 10% ad valorem
25-0110	"FRENCH'S CLASSIC YELLOW MUSTARD (YEL MST CLASSIC SQZ 40%) 901741746"	2103.30.00	MFN – 10% ad valorem
25-0129	"CALPHOCOR"	2309.90.20	MFN - 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

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0130	"CHICK PRO 7"	2309.90.20	MFN - Zero
25-0159	"HOT ROLLED STEEL SHEET IN COIL, JSH440WNN (8.0 mm x 1219 mm x C)"	7208.25.00	MFN – Zero PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*
25-0220	"DIAMOND V ORIGINAL XPC™"	2309.90.20	MFN - Zero
25-0221	"DIAMOND V ORIGINAL XP™"	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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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 25-044

15 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 10 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-866, 24-999, 25-0101, 25-0109, 25-0110, 25-0129, 25-0130, 25-0159, 25-0220, and 25-0221, issued by this Commission on 15 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

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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 7308.90.99 MFN - 10% ad valorem ACFTA - Zero RCEP - Zero		24-866
		3	DATE ISSUED
			15 April 2025

4	DESCRIPTION OF GOOD
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"CLENERGY PV-ezRACK® GROUND SCREW WITH ACCESSORIES"

Based on the brochure, technical drawing, bill of materials, video showing how the product is installed, and photographs of the product submitted, subject article is a ground screw (or helical pile), a component of a ground mounting system used to support solar photovoltaic (PV) panels. It is made of hot-dip galvanized (HDG) hollow steel with pointed end and spiral plates which act as a thread to ensure tight anchoring under the ground. With a diameter of 76 mm and lengths of 1.9 m, 2.2 m, and 2.3 m, subject article comes with an M16 bolt, M12 screws, large washers, lock washers, and nuts used for fastening the other parts of the mounting system to the screw.

5	REASONS FOR CLASSIFICATION
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Heading 73.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers complete or incomplete metal structures, as well as parts of structures. For the purpose of this heading, these structures are characterised by the fact that once they are put in position, they generally remain in that position. They are usually made up from bars, rods, tubes, angles, shapes, sections, sheets, plates, wide flats including so-called universal plates, hoop, strip, forgings or castings, by riveting, bolting welding, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 7308.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-Chine 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.

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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 9015.80.90 MFN - Zero		24-999											
		3	DATE ISSUED										
		15 April 2025											
4	DESCRIPTION OF GOOD												
"VAISALA WINDCUBE® 400S"													
<p>Based on the brochure, parts and components/diagram, and other technical information submitted, subject article is a light detection and ranging (LiDAR) apparatus designed for measuring wind parameters. The LiDAR apparatus emits pulsed beams (light) to the atmosphere from a rotating or oscillating scanning mechanism. Once the light hits a particle or aerosol in the atmosphere and is reflected back to the device, wind speed and other data are calculated using a doppler shift formula. Subject article can be used, among others, for large-scale Wind Resource Assessment (WRA), in onshore/offshore large site and complex terrains, in the measurement of wind turbine wake and wind farm blockage effect, and for short-term forecasting for farm power prediction. It has the following specifications:</p> <table><tr><td>Radial Wind Speed Range</td><td>-41 to 41 m/s</td></tr><tr><td>Reconstructed Wind Speed Range (DBS Scan)</td><td>0 to 60 m/s for 60° elevation angle 0 to 115 m/s for 75° elevation angle</td></tr><tr><td>Radial Wind Speed Accuracy</td><td>< 0.1 m/s</td></tr><tr><td>Typical Maximum Operational Range</td><td>10 km</td></tr><tr><td>Maximum Acquisitional Range</td><td>18.9 km</td></tr></table>				Radial Wind Speed Range	-41 to 41 m/s	Reconstructed Wind Speed Range (DBS Scan)	0 to 60 m/s for 60° elevation angle 0 to 115 m/s for 75° elevation angle	Radial Wind Speed Accuracy	< 0.1 m/s	Typical Maximum Operational Range	10 km	Maximum Acquisitional Range	18.9 km
Radial Wind Speed Range	-41 to 41 m/s												
Reconstructed Wind Speed Range (DBS Scan)	0 to 60 m/s for 60° elevation angle 0 to 115 m/s for 75° elevation angle												
Radial Wind Speed Accuracy	< 0.1 m/s												
Typical Maximum Operational Range	10 km												
Maximum Acquisitional Range	18.9 km												
5	REASONS FOR CLASSIFICATION												
<p>Heading 90.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the group meteorological instruments does not cover thermometers, barometers, hygrometers and psychrometers, nor combinations of such instruments (heading 90.25). The group does, however, include wind direction indicators, whether or not fitted with dials, and anemometers, i.e., meteorological instruments for measuring wind speed.</p>													



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2	TCC (AR) NO.
	24-999

In view thereof, subject article is classified under AHTN 2022 subheading 9015.80.90, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

 Digitally signed

MARILOU P. MENDOZA
Chairperson

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



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2102.20.10 MFN - 3% ad valorem		25-0101
		3	DATE ISSUED
			15 April 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“SELSAF® 3000”</p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), brochure, certificate of formula, and manufacturing process diagram submitted, subject article is a selenium-enriched inactivated yeast in the form of a fine, light-beige powder with typical yeast odour. It is obtained from the yeast strain <i>Saccharomyces cerevisiae</i> cultivated on a medium enriched with sodium selenite. The yeast undergoes fermentation, yeast separation, inactivation, and drying. Packed in a 25-kg polyethylene bag inside a corrugated cardboard box, subject article is added to the feeds of ruminants, swine, poultry, and aquatic organisms, at a rate of 30 to 175 grams per ton of feeds, as a source of bioavailable organic selenium.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, yeasts (active or inactive). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the yeasts of this heading may be in the active or inactive state. Inactive yeasts, obtained by drying, are generally brewery, distillery or bakers' yeasts which have become insufficiently active for further use in those industries. They are used for human consumption (source of vitamin B) or for feeding animals. It should, however, be noted that, owing to their growing importance, these dried yeasts are to an increasing extent being produced directly from specially prepared active yeasts.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2102.20.10, 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> <div style="text-align: right;"><p>FOR THE COMMISSION</p><p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p><p>MARILOU P. MENDOZA Chairperson</p></div> <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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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 2103.30.00		25-0109
	MFN - 10% ad valorem	3	DATE ISSUED
			15 April 2025

4	DESCRIPTION OF GOOD
	<p>“FRENCH’S CLASSIC YELLOW MUSTARD 901741858”</p> <p>Based on the product technical data sheet, product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a mustard preparation in the form of a smooth yellow paste, with a creamy consistency, a typical mild flavour, and a characteristic vinegary mild mustard aroma. It is made from distilled vinegar, water, #1 grade mustard seed, salt, turmeric, paprika, spice, natural flavour, and garlic powder. Subject article is packed in 14-ounce squeezable containers.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mustard flour and meal and prepared mustard. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that mustard flour and meal are obtained by grinding and sifting mustard seed of heading 12.07. They remain in the heading whether or not the seeds were defatted or the seed coats removed before grinding, and irrespective of their intended use. The heading also covers prepared mustard consisting of mustard flour mixed with small quantities of other ingredients (cereal flour, turmeric, cinnamon, pepper, etc.), or of a paste composed of a mixture of mustard flour with vinegar, grape must or wine, to which salt, sugar, spices or other condiments may be added.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.30.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p>FOR THE COMMISSION</p> <p><i>Digitally signed</i></p> <p></p> <p>MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>






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 2103.30.00 MFN - 10% ad valorem		25-0110
		3	DATE ISSUED
			15 April 2025

4	DESCRIPTION OF GOOD
	<p>“FRENCH’S CLASSIC YELLOW MUSTARD (YEL MST CLASSIC SQZ 40%) 901741746”</p> <p>Based on the product technical data sheet, product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a mustard preparation in the form of a smooth yellow paste, with a creamy consistency, a typical mild flavour, and a characteristic vinegary mild mustard aroma. It is made from distilled vinegar, water, #1 grade mustard seed, salt, turmeric, paprika, spice, natural flavour, and garlic powder. Subject article is packed in 20-ounce squeezable containers.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mustard flour and meal and prepared mustard. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that mustard flour and meal are obtained by grinding and sifting mustard seed of heading 12.07. They remain in the heading whether or not the seeds were defatted or the seed coats removed before grinding, and irrespective of their intended use. The heading also covers prepared mustard consisting of mustard flour mixed with small quantities of other ingredients (cereal flour, turmeric, cinnamon, pepper, etc.), or of a paste composed of a mixture of mustard flour with vinegar, grape must or wine, to which salt, sugar, spices or other condiments may be added.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.30.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p>FOR THE COMMISSION</p> <p><i>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 2309.90.20		25-0129
	MFN - Zero	3	DATE ISSUED
			15 April 2025

4 DESCRIPTION OF GOOD

"CALPHOCOR"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product brochure, manufacturing process, and product label submitted, subject article is a mineral supplement solution for animal drinking water. It is composed of dextrose, magnesium chloride, calcium chloride, monopotassium phosphate, and water. Packed in 1-L plastic bottles, subject article is added to the drinking water of poultry at a dosage of 1 mL per liter of water to, among others, prevent calcium and phosphorus deficiency, aid in stressful conditions, and increase laying, fertility, and livability.

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, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

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

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA

Chairperson

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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 MFN - Zero		25-0130	
		3	DATE ISSUED
		15 April 2025	

4	DESCRIPTION OF GOOD
"CHICK PRO 7"	
Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product brochure, manufacturing process, product label, and photographs of the packaging submitted, subject article is a vitamin/amino acid supplement solution for animal drinking water. It is composed of vitamins (B ₁ , B ₂ , B ₆ , B ₁₂ , D-panthenol, biotin, niacinamide, choline chloride), hydrolyzed protein of vegetable origin, and amino acids. Packed in 1-L, 5-L, and 20-L containers, subject article is added to animal drinking water at a dosage of 1 mL per liter of water, to prevent vitamin and amino acid deficiency in times of convalescence and inappetence, and to improve growth and egg quality in poultry.	

5	REASONS FOR CLASSIFICATION
<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div>FOR THE COMMISSION <i>Digitally signed</i> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</div> <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 7208.25.00 MFN - Zero PJEPA - Zero AJCEPA - Zero RCEP - Zero		25-0159
		3	DATE ISSUED
			15 April 2025
4	DESCRIPTION OF GOOD		
	<p>“HOT ROLLED STEEL SHEET IN COIL, JSH440WNN (8.0 mm x 1219 mm x C)”</p> <p>Based on the product specifications, production process flow diagram, technical data sheet, steel production flowchart, and inspection certificate submitted, subject article is a single-layer, pickled, and oiled hot-rolled steel sheet in coil. It has a dimension (L x W x T) of 91.06 m x 1,219 mm x 8 mm. Subject article is used as a raw material in the manufacture of motorcycle parts, such as the plate pivots, cross members, gussets, and head pipes.</p>		
5	REASONS FOR CLASSIFICATION		
	<p>Note 1 (k) to Chapter 72 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that flat-rolled products are rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at Note 1 (ij) in the form of, among others, coils of successively superimposed layers.</p> <p>Heading 72.08 of AHTN 2022 covers flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of this heading may have been subjected to the following surface treatments, among others, (1) descaling, pickling, scraping and other processes to remove the oxide scale and crust formed during the heating of metal; and (2) rough coating intended solely to protect products from rust or other oxidation, to prevent slipping during transport and to facilitate handling e.g., paints containing an active anti-rust pigment for example, red lead, zinc powder, zinc oxide, zinc chromate, iron oxide (iron minium, jewellers' rouge), and non-pigmented coatings with a basis of oil, grease, wax, paraffin wax, graphite, tar or bitumen.</p>		



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2	TCC (AR) NO.
	25-0159

In view thereof, subject article is classified under AHTN 2022 subheading 7208.25.00, with a Most Favoured Nation (MFN) rate of duty of zero; 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

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.




REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		25-0220
		3	DATE ISSUED
			15 April 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“DIAMOND V ORIGINAL XPC™”</p> <p>Based on the technical specifications, product brochure, manufacturing process, and photograph of the product submitted, subject article is a feed additive in the form of a medium- to dark-brown granular powder with a fermented aroma. It contains metabolites produced by <i>Saccharomyces cerevisiae</i> yeast during the fermentation process, and the media consisting of soybean hulls, wheat middlings, and cane molasses. Packed in 25-kg woven polypropylene and 25-kg multi-layer kraft paper bags, subject article is to be mixed with nutritionally balanced feeds for all classes of livestock and pets, such as swine, poultry, cattle, and equine, at a rate of 0.625 to 5.0 kg per metric ton of feeds, to strengthen the immune system, support digestive tissue integrity, promote healthy microbial balance, reduce the count and virulence of salmonella, and reduce resistance to antibiotics.</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, for use in making complete or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION  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 2309.90.20 MFN - Zero		25-0221
		3	DATE ISSUED
			15 April 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“DIAMOND V ORIGINAL XP™”</p> <p>Based on the technical specifications, product brochure, manufacturing process, and photograph of the product submitted, subject article is a feed additive in the form of a medium- to dark-brown granular powder with a fermented aroma. It is composed of metabolites produced by <i>Saccharomyces cerevisiae</i> yeast during the fermentation process, and the media consisting of hominy feed, corn gluten feed, wheat middlings, and cane molasses. Packed in 25-kg woven polypropylene and 25-kg multi-layer kraft paper bags, subject article is to be mixed with nutritionally balanced feeds for all classes of livestock and pets, such as swine, poultry, cattle, and equine, at a rate of 1 to 20 kg per metric ton of feeds, to strengthen the immune system, support digestive tissue integrity, promote healthy microbial balance, reduce the count and virulence of salmonella, and reduce resistance to antibiotics.</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, for use in making complete or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Marilou P. Mendoza</i> Digitally signed</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>