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AOCG Memo No. 80-2025

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 : 24 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 22 April 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0131	"HEPATOCOR"	2309.90.20	MFN - Zero
25-0208	"MIDEL® 7131"	3824.99.99	MFN – 3% ad valorem
25-0236	"SBZYME 20"	3507.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
25-0238	"SBZYME 60"	3507.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
25-0239	"SBZYME 500"	3507.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
25-0240	"PROTEASE"	3507.90.00	MFN – 3% 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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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Ref. No. 25-046

22 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 six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 25-0131, 25-0208, 25-0236, 25-0238, 25-0239, and 25-0240, issued by this Commission on 22 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 2309.90.20 MFN - Zero		25-0131
		3	DATE ISSUED
			22 April 2025

4	DESCRIPTION OF GOOD
	<p align="center">"HEPATOCOR"</p> <p>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 vitamin/amino acid supplement solution for animal drinking water. It is composed of magnesium sulphate, L-carnitine, choline chloride, betaine hydrochloride, DL-methionine, L-lysine, sorbitol, and artichoke extract. Packed in 1-L, 5-L, and 20-L containers, subject article is added to animal drinking water, at a dosage of 1 to 2 mL per liter of water, to optimize liver functions, protect the liver from toxic effects of chemicals and toxins, reduce pH at the colon level, and reduce ammonia in the excreta of animals.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p align="right">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.
<p>AHTN 3824.99.99</p> <p>MFN - 3% ad valorem</p>		25-0208	
		3	DATE ISSUED
		22 April 2025	

4	DESCRIPTION OF GOOD
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"MIDEL® 7131"

Based on the technical data sheet, list of raw materials, manufacturing process flowchart, product guide, safety data sheet, and packaging information submitted, subject article is a synthetic ester transformer fluid (dielectric fluid) composed of fatty acid tetraesters with performance-enhancing additives. It is in the form of a pale amber liquid with a faint sweet odour. Packed in 24.5-kg drums, 195-kg drums, or in 1,000-kg cube intermediate bulk containers (IBC), subject article is used in electrical transformers and other high-voltage electrical equipment as an insulating and cooling agent to reduce the risk of electrical faults and to improve the longevity and safety of equipment.

5	REASONS FOR CLASSIFICATION
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Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly.

In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

Digitally signed
Harish P. Kumbhar

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 3507.90.00		25-0236
	MFN - 3% ad valorem	3	DATE ISSUED
	ACFTA - Zero		22 April 2025
	RCEP - Zero		

4 DESCRIPTION OF GOOD

"SBZYME 20"

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product data sheet, certificate of formula, manufacturing process, and product label submitted, subject article is a complex enzyme in the form of an off-white to yellow free-flowing powder. It is a mixture of enzymes (xylanase, beta-glucanase, and cellulase) produced individually through advanced submerged fermentation technique, followed by centrifugation, filtration, and spray-drying with corn starch (carrier) before mixing. Packed in 25-kg bags, subject article is added to feed formulations at a dosage of 150 g per ton of complete feeds, or according to the formulations of various ingredients, to, among others, break down the main constituents of the cell walls of raw materials with high fiber content and improve nutrient accessibility and assimilation.

5 REASONS FOR CLASSIFICATION

Heading 35.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that enzymes are organic substances produced by living cells; they have the property of causing and regulating specific chemical reactions inside or outside living cells, without themselves undergoing any change in their chemical structure. This heading includes prepared enzymes not elsewhere specified or included. Prepared enzymes are obtained by further dilution of enzymatic concentrates or by intermixing isolated enzymes or enzymatic concentrates. Preparations with substances added, which render them suitable for specific purposes, are also included in this heading, provided they are not covered by a more specific heading in the Nomenclature.

In view thereof, subject article is classified under AHTN 2022 subheading 3507.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-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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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 3507.90.00		25-0238
	MFN - 3% ad valorem	3	DATE ISSUED
	ACFTA - Zero		22 April 2025
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"SBZYME 60"</p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product data sheet, certificate of formula, manufacturing process, and product label submitted, subject article is a complex enzyme in the form of an off-white to yellow free-flowing powder. It is a mixture of enzymes (xylanase, beta-glucanase, and cellulase) produced individually through advanced submerged fermentation technique, followed by centrifugation, filtration, and spray-drying with corn starch (carrier) before mixing. Packed in 25-kg bags, subject article is added to feed formulations at a dosage of 400 g per ton of complete feeds, or according to the formulations of various ingredients, to, among others, break down the main constituents of the cell walls of raw materials with high fiber content and improve nutrient accessibility and assimilation.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 35.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that enzymes are organic substances produced by living cells; they have the property of causing and regulating specific chemical reactions inside or outside living cells, without themselves undergoing any change in their chemical structure. This heading includes prepared enzymes not elsewhere specified or included. Prepared enzymes are obtained by further dilution of enzymatic concentrates or by intermixing isolated enzymes or enzymatic concentrates. Preparations with substances added, which render them suitable for specific purposes, are also included in this heading, provided they are not covered by a more specific heading in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3507.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; 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>

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA
Chairperson

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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 3507.90.00		25-0239
	MFN - 3% ad valorem	3	DATE ISSUED
	ACFTA - Zero		22 April 2025
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“SBZYME 500”</p> <p>Based on the product data sheet, certificate of formula, and manufacturing process submitted, subject article is a complex enzyme in the form of a light-yellow to green free-flowing powder. It is a mixture of enzymes (xylanase, beta-glucanase, and cellulase) produced individually through advanced submerged fermentation technique, followed by centrifugation, filtration, and spray-drying with corn starch (carrier) before mixing. Packed in 25-kg bags, subject article is added to feed formulations at a dosage of 3,750 g per ton of complete feeds, or according to the formulations of various ingredients, to, among others, degrade anti-nutritional factors in non-starch polysaccharides (NSP)-based diets and promote animal performance.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 35.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that enzymes are organic substances produced by living cells; they have the property of causing and regulating specific chemical reactions inside or outside living cells, without themselves undergoing any change in their chemical structure. This heading includes prepared enzymes not elsewhere specified or included. Prepared enzymes are obtained by further dilution of enzymatic concentrates or by intermixing isolated enzymes or enzymatic concentrates. Preparations with substances added, which render them suitable for specific purposes, are also included in this heading, provided they are not covered by a more specific heading in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3507.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; 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 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>





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 3507.90.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		25-0240
		3	DATE ISSUED
			22 April 2025

4 DESCRIPTION OF GOOD

"PROTEASE"

Based on the product data sheet, certificate of formula, manufacturing process, and product label submitted, subject article is protease (enzyme) obtained from *Bacillus licheniformis* ACCC 06149. It is in the form of an off-white to yellow free-flowing powder produced through submerged fermentation technique, followed by centrifugation, filtration, and spray-drying with corn starch (carrier). Packed in 25-kg bags, subject article is added in feed formulations at a dosage of 100 to 200 g per ton of complete feeds, or according to the formulations of various ingredients, to increase digestibility of protein in animal feeds.

5 REASONS FOR CLASSIFICATION

Heading 35.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers enzymes; prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the following are the most important among the enzymes found in trade, among others, amylases and proteases obtained from micro-organisms. Certain micro-organisms, when grown in appropriate culture media, secrete a considerable quantity of amylases and proteases. After removal of the cells and other impurities, the solutions are either concentrated by low temperature vacuum evaporation or the enzymes are precipitated by the addition of inorganic salts (e.g., sodium sulphate) or organic, water-miscible solvents (e.g., acetone).

In view thereof, subject article is classified under AHTN 2022 subheading 3507.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-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

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