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AOCG Memo No. 82-2025

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

| TCC. NO. | DESCRIPTION OF ARTICLES | 2022 AHTN CODE | 2025 RATES OF DUTY |
|----------|-------------------------|----------------|----------------------|
| 25-0174 | "FENOXIPEN" | 3003.10.90 | MFN – 3% ad valorem |
| 25-0175 | "EURO LIVO DRY" | 2309.90.20 | MFN - Zero |
| 25-0177 | "SHORTACID LIQUID" | 3824.99.99 | MFN – 3% ad valorem |
| 25-0196 | "PX AV3® C" | 2309.90.20 | MFN - Zero |
| 25-0207 | "SPRAYFO BLUE HE" | 2309.90.19 | MFN – 35% ad valorem |

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 25-045

16 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 five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 25-0174, 25-0175, 25-0177, 25-0196, and 25-0207, issued by this Commission on 16 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 3003.10.90 MFN - 3% ad valorem | | 25-0174 |
| | | 3 | DATE ISSUED |
| | | | 16 April 2025 |

4 DESCRIPTION OF GOOD

"FENOXIPEN"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), brochure, technical specifications, product label, safety data sheet, and photograph of the packaging submitted, subject article is an antibacterial feed premix in the form of a white powder. It contains phenoxymethylpenicillin potassium as active ingredient and hydrogenated vegetal oil. Phenoxymethylpenicillin or penicillin V is a beta-lactam antibiotic which inhibits cell wall synthesis of gram-positive bacteria. Packed in 25-kg bags, subject article is to be added to swine feeds at the recommended dosage and administered for a maximum of six weeks, for the treatment and control of porcine streptococcal meningitis and septicaemia caused by *Streptococcus suis*.

5 REASONS FOR CLASSIFICATION

Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3003.10.90, 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

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 | | 25-0175 |
| | | 3 | DATE ISSUED |
| | | | 16 April 2025 |

4 DESCRIPTION OF GOOD

“EURO LIVO DRY”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product brochure, product label, and material safety data sheet submitted, subject article is a feed premix in the form of a powder. It is composed of silymarin, choline chloride, carnitine, methionine acetyl, magnesium sulphate, sorbitol, inositol, betaine, niacinamide, boldo extract, and artichoke extract, among others. Packed in 25-kg bags, subject article is added to animal feeds at a dosage of 150 to 500 g per ton of feeds to improve liver function, ensure better feed utilization, and improve productivity.

5 REASONS FOR CLASSIFICATION

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

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

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA
Chairperson

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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 3824.99.99 MFN - 3% ad valorem | | 25-0177 |
| | | 3 | DATE ISSUED |
| | | | 16 April 2025 |

4 DESCRIPTION OF GOOD

"SHORTACID LIQUID"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product brochure, product label, and material safety data sheet submitted, subject article is a solution for animal drinking water composed of butyric acid glycerides (mono- and diglycerides), propionic acid, formic acid, acetic acid, phosphoric acid, and lactic acid. Packed in 1-L, 4-L, 25-L, and 200-L containers, subject article is added to animal drinking water at a rate of 0.5 to 1.5 mL per liter of water, to stimulate intestinal villi cell growth and villi formation, modulate the intestinal microflora, and inhibit pathogen proliferation in the gut.

5 REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

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

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 | | 25-0196 |
| | | 3 | DATE ISSUED |
| | | | 16 April 2025 |

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| 4 | DESCRIPTION OF GOOD |
|---|---------------------|

"PX AV3® C"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product brochure, technical data sheet, safety data sheet, product label, certificate of analysis, and other technical information submitted, subject article is a feed premix powder composed of ginkgo biloba and silymarin (*Silybum marianum*) extracts, lithotam, citric acid, calcium propionate, and sorbic acid, among others. Packed in 20-kg bags, subject article is added to animal feeds at a dosage depending on the animal species to, among others, maintain the oxidative balance in the body and improve the detoxifying function of hepatocytes.

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| 5 | REASONS FOR CLASSIFICATION |
|---|----------------------------|

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

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

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA

Chairperson

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



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Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|---|---|---|---------------|
| 1 | AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 2309.90.19 MFN - 35% ad valorem | | 25-0207 |
| | | 3 | DATE ISSUED |
| | | | 16 April 2025 |

| | |
|---|--|
| 4 | DESCRIPTION OF GOOD |
| | <p>"SPRAYFO BLUE HE"</p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product data sheet, certificate of composition, product label, material safety data sheet, and packaging information submitted, subject article is a complete milk replacer in the form of a fine cream-white powder. It is composed of milk products, refined vegetable oils, hydrolysed wheat protein, maltodextrin, dextrose, vitamins, and minerals. Packed in a 25-kg paper bag with polyethylene inner layer, subject article is to be mixed into drinking water, at a concentration of 130 to 175 g per liter of water, as a complete meal for young calves.</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 provide the animal with a rational and balanced daily diet (complete feed). The characteristic feature of these preparations is that they contain products from each of the three groups of nutrients described below: (1) "energy" nutrients, consisting of high-carbohydrate (high-calorie) substances such as starch, sugar, cellulose, and fats, which are "burned up" by the animal organism to produce the energy necessary for life and to attain the breeders' aims; (2) "body-building" protein-rich nutrients or minerals; and (3) "function" nutrients. The above three groups of nutrients meet the full food requirements of animals. The mixing and proportions depend upon the animal production in view.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.19, with a Most Favoured Nation (MFN) rate of duty of 35% 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> <i>MariLou P. Mendoza</i></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> |

