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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

A modernized and credible customs administration that upholds good governance and is among the world's best

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 : 28 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 23 April 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0164	"YIHOME COMPACT LAMINATE"	3921.90.41	MFN – 15% ad valorem ACFTA – 5% ad valorem* RCEP – 10% ad valorem*
25-0199	"GRAINPRO® MOISTURE METER™"	9027.89.90	MFN - Zero
25-0206	"SQUID LIVER POWDER"	2309.90.20	MFN – Zero AKFTA – Zero* PH-KR FTA – 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
25-0214	"KOSHER MEAL HBRF-DAIRY-FROZEN-FC-BC"	2106.90.99	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 7% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0216	"NUTRIGANO® POWDER"	2309.90.20	MFN - Zero
25-0218	"NUTRIGANO® LIQUID"	2309.90.20	MFN - Zero
25-0228	"FITASE 7000"	3507.90.00	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0232	"CLEANTEC-Q"	2309.90.20	MFN – Zero AKFTA – Zero* PH-KR FTA – Zero* RCEP – Zero*
25-0233	"SOMA-CID"	2309.90.20	MFN – Zero AKFTA – Zero* PH-KR FTA – Zero* RCEP – Zero*
25-0254	"ARCULUS™ PROTEIN MEAL POWDER"	0511.99.90	MFN – 3% 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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DEPARTMENT OF FINANCE  
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0304	"FRENCH'S SPICY BROWN MUSTARD 418204546"	2103.30.00	MFN – 10% ad valorem
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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ADCG Memo No. 83-2025 P-4



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 25-047

23 April 2025

**COMMISSIONER BIENVENIDO Y. RUBIO**

Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila

Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 11 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 25-0164, 25-0199, 25-0206, 25-0214, 25-0216, 25-0218, 25-0228, 25-0232, 25-0233, 25-0254, and 25-0304, issued by this Commission on 23 April 2025. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



AOCG Memo No. 83-2025 r.5



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 MFN - 15% ad valorem ACFTA - 5% ad valorem RCEP - 10% ad valorem		25-0164
		3	DATE ISSUED
			23 April 2025

4	DESCRIPTION OF GOOD
	<p><b>“YIHOME COMPACT LAMINATE”</b></p> <p>Based on the brochure, product material description, product dimension and weight, and photographs of the product submitted, subject article is a high-pressure laminate produced by compressing multiple layers of resin-impregnated paper. It is composed of a clear overlay protective layer; a decorative layer made from 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. Subject article is used for, among others, interior decoration, cabinets, and bathroom partitions. It has a dimension (L x W x T) of 1,830 mm x 1,830 mm x 12 mm and weighs 59 kg.</p>
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> <p>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.</p>



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2	TCC (AR) NO.
	25-0164

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

**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 9027.89.90 MFN - Zero		25-0199
		3	DATE ISSUED
			23 April 2025

4	DESCRIPTION OF GOOD						
	<p style="text-align: center;"><b>“GRAINPRO® MOISTURE METER™”</b></p> <p>Based on the brochure, product specifications, and the product's method of operation submitted, subject article is a resistance-type handheld digital device used for measuring the moisture content level of agricultural products (e.g., wheat, rice, corn, and coffee beans). It is equipped with built-in measuring cups and a galvanized steel grinder. It operates by grinding and compressing the agricultural product to be tested, followed by applying an electrical current to measure the electrical resistance. The measured electrical resistance is then used to calculate the moisture level of the product. Packed in a case, subject article comes with a brush, a 9-volt alkaline battery, and an instruction manual. It has the following specifications:</p> <table><tr><td>Sensor Type</td><td>Resistive Sensor</td></tr><tr><td>Weight (kg)</td><td>1</td></tr><tr><td>Packed Dimension (LxWxH) (cm)</td><td>32 x 28 x 11.5</td></tr></table>	Sensor Type	Resistive Sensor	Weight (kg)	1	Packed Dimension (LxWxH) (cm)	32 x 28 x 11.5
Sensor Type	Resistive Sensor						
Weight (kg)	1						
Packed Dimension (LxWxH) (cm)	32 x 28 x 11.5						

5	REASONS FOR CLASSIFICATION
	<p>Heading 90.27 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes analytical instruments sometimes called "moisture meters for solids" based on the dielectric constant, electrical conductivity, absorption of electromagnetic energy or infrared radiation of substances.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9027.89.90, 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>Digitally signed</i> </p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





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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		25-0206
	MFN - Zero	3	DATE ISSUED
	AKFTA - Zero		23 April 2025
	PH-KR FTA - Zero		
	RCEP - Zero		

## 4 DESCRIPTION OF GOOD

## "SQUID LIVER POWDER"

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product catalogue, certificate of formula, certificate of analysis, product information, material safety data sheet, product label, and photographs of the product submitted, subject article is a feed ingredient in the form of a brown to dark-brown sticky powder with a fresh fish smell. It is composed of squid liver soluble produced from fresh squid internal organs by enzymatic hydrolysis, with soybean meal and antioxidant. Packed in 25-kg polypropylene bags with inner poly film, subject article is added to the feeds of fish and shrimp, and can also be used as a livestock feed additive, as a source of fat and protein and as an attractant and palatability enhancer, promoting fast growth and strong immune systems for fish, shrimp, and young livestock.

## 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; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK"; Philippines-Korea Free Trade Agreement (PH-KR FTA) rate of duty of zero, subject to submission of CO Form "PH-KR", Origin Declaration made out by an approved exporter, or Origin Declaration made out by an exporter or producer, with the latter Proof of Origin to be implemented no later than 10 years after the date of entry into force of the PH-KR FTA; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

MARILOU P. MENDOZA

Chairperson

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



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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.
			25-0214
		3	DATE ISSUED
	<p style="text-align: center;"><b>AHTN 2106.90.99</b></p> <p><b>MFN - 7% ad valorem</b>      <b>ATIGA - Zero</b>  <b>AANZFTA - Zero</b>      <b>ACFTA - Zero</b>  <b>AHKFTA - 6% ad valorem</b>      <b>AIFTA - 7% ad valorem</b>  <b>AJCEPA - Zero</b>      <b>AKFTA - Zero</b>  <b>RCEP - Zero</b></p>		23 April 2025
4	DESCRIPTION OF GOOD		
	<p style="text-align: center;"><b>“KOSHER MEAL HBRF-DAIRY-FROZEN-FC-BC”</b></p> <p>Based on the menu specification sheets, certification of menu description consistency, general information, and photographs of the product submitted, subject article is a pre-packaged frozen in-flight meal set composed of <i>hors d'oeuvre</i> and fruits (consisting of sliced smoked salmon, grilled vegetable with antipasti, houmous, and fresh tropical fruits), dessert (raisin muffin), and main course (omelette with potato). The meal set also contains a french/soft roll with orange juice, croissant, margarine, strawberry jam, and coffee creamer in sachet. The main course is made from egg, potato, tomato, soybean oil, and salt. Packed in a black box with Kosher certification and plastic cutlery set, subject article is to be reheated before serving to airline passengers.</p>		
5	REASONS FOR CLASSIFICATION		
	<p>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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, 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>		

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2	TCC (AR) NO.
	25-0214

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)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	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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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		25-0216
		3	DATE ISSUED
			23 April 2025

4	DESCRIPTION OF GOOD
	<p><b>“NUTRIGANO® POWDER”</b></p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), brochure, product label, certificate of analysis, and safety data sheet submitted, subject article is a feed additive in the form of a light- to mid-brown fine powder with an oregano odour. It is composed of calcium carbonate, seaweed meal, silicon dioxide, oregano essential oil, and binders. Packed in 25-kg bags, subject article is added to swine and poultry feeds at a dosage of 150 to 1,000 g per ton of feeds to, among others, increase feed appetite, improve feed conversion ratio, and decrease the harmful effects of intestinal health disease.</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 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.</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><b>FOR THE COMMISSION</b> <i>Digitally signed</i> <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>








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		25-0218
		3	DATE ISSUED
			23 April 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>“NUTRIGANO® LIQUID”</b></p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), brochure, product label, certificate of analysis, and safety data sheet submitted, subject article is a solution for animal drinking water in the form of a milky white liquid with an herbal odour. It is composed of oregano (<i>Origanum vulgare L. Subsp Hirtum</i>) oil, demineralized water, and vegetable oil. Packed in 1-L bottles, subject article is added to animal drinking water at a dosage of 150 to 500 mL per 1,000 L of water to, among others, increase feed appetite, improve feed conversion ratio, and decrease the harmful effects of intestinal health disease.</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.</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>Digitally signed</i> </p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



AOCG Memo No. 83-2025 P-13



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 3507.90.00</p> <p>MFN - 3% ad valorem      ATIGA - Zero AANZFTA - Zero      ACFTA - Zero AHKFTA - Zero      AIFTA - Zero AJCEPA - Zero      AKFTA - Zero RCEP - Zero</p>		25-0228
		3	DATE ISSUED
			23 April 2025
4	DESCRIPTION OF GOOD		
	<p>"FITASE 7000"</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product information and composition, packaging information, manufacturing process, product label, and invoice submitted, subject article is an enzyme feed premix in the form of a brownish, free-flowing powder. It is composed of phytase and corn starch (carrier). Packed in 25-kg paper bags, subject article is added to swine feeds at a dosage of 75 g per ton of feeds, to increase phytase phosphorous availability and improve digestibility of other nutrients bound to phytic acid, such as amino acids, calcium, and trace elements.</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. The 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 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. 83-2025 P. 14

2	TCC (AR) NO.
	25-0228

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 2309.90.20 MFN - Zero AKFTA - Zero PH-KR FTA - Zero RCEP - Zero		25-0232
		3	DATE ISSUED
			23 April 2025

## 4 DESCRIPTION OF GOOD

## "CLEANTEC-Q"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product specifications, brochures, and manufacturing process flowchart submitted, subject article is a dietary supplement in the form of a dark-brown liquid with a characteristic odour. It is composed of extracts of yucca plant and Pinaceae plant, enzymes, *Bacillus subtilis*, yeast culture, and water. Packed in 1-L bottles and in 20-L plastic barrels, subject article is added to the drinking water of swine, poultry, ruminants, and aquaculture species at a rate of 1 L per 100 L of drinking water, to reduce/bind ammonia, hydrogen sulfide, and other harmful gases arising from animal waste, increase protein secretion in the body, and prevent respiratory diseases.

## 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 "premises", 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; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK"; Philippines-Korea Free Trade Agreement (PH-KR FTA) rate of duty of zero, subject to submission of CO Form "PH-KR", Origin Declaration made out by an approved exporter, or Origin Declaration made out by an exporter or producer, with the latter Proof of Origin to be implemented no later than 10 years after the date of entry into force of PH-KR FTA; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

MARILOU P. MENDOZA  
Chairperson

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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	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	<b>AHTN 2309.90.20</b>		<b>25-0233</b>
	<b>MFN - Zero</b>	3	<b>DATE ISSUED</b>
	<b>AKFTA - Zero</b>		<b>23 April 2025</b>
	<b>PH-KR FTA - Zero</b>		
	<b>RCEP - Zero</b>		

## 4 DESCRIPTION OF GOOD

## "SOMA-CID"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product specifications, brochures, and manufacturing process flowchart submitted, subject article is a multifunctional acidifier feed premix in the form of a grey, creamy powder with a characteristic odour. It is composed of various acids (citric, malic, lactic, phosphoric, and formic acids), rice hull, direct-fed microbials, enzymes, and sweetener. Packed in 20-kg paper bags, subject article is added to the feeds of swine, poultry, ruminants, and aquaculture species, at a dosage of 1 to 3 kg per ton of feeds to, among others, increase protein digestibility, eradicate harmful bacteria in the gut, and improve beneficial bacteria activity.

## 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 "premises", 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; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK"; Philippines-Korea Free Trade Agreement (PH-KR FTA) rate of duty of zero, subject to submission of CO Form "PH-KR", Origin Declaration made out by an approved exporter, or Origin Declaration made out by an exporter or producer, with the latter Proof of Origin to be implemented no later than 10 years after the date of entry into force of PH-KR FTA; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

**MARILOU P. MENDOZA**  
Chairperson

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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 0511.99.90		25-0254
	MFN - 3% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		23 April 2025
4	DESCRIPTION OF GOOD		
	"ARCULUS™ PROTEIN MEAL POWDER"		
	Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product brochure, manufacturing process flowchart, and product label submitted, subject article is a feed ingredient in the form of a light- to dark-brown powder with a nutty and earthy aroma. It is produced by washing black soldier fly ( <i>Hermetia illucens</i> ) larvae, followed by drying, pressing, grinding, and mixing with antioxidant. Packed in 25-kg polyethylene bags, subject article is used as a source of functional protein in the manufacture of feeds for non-ruminant animals, such as poultry, swine, fish, and crustaceans.		
5	REASONS FOR CLASSIFICATION		
	Heading 05.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, animal products not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes cochineal and similar insects, unfit for human consumption. Cochineal and kermes are presented dried and may be whole or powdered.		
	In view thereof, subject article is classified under AHTN 2022 subheading 0511.99.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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:		



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2	TCC (AR) NO.
	25-0254

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 2103.30.00 MFN - 10% ad valorem		25-0304	
		3	DATE ISSUED
		23 April 2025	

4	DESCRIPTION OF GOOD
<p><b>“FRENCH'S SPICY BROWN MUSTARD 418204546”</b></p> <p>Based on the product technical data sheet, product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a spicy-flavoured mustard preparation in the form of a brown-yellow paste containing visible specks of brown seed. It is composed of distilled vinegar, water, #1 grade mustard seed, salt, turmeric, spices, and garlic powder. Subject article is packed in 18-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. This 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>Mari Lou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>	

