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AOCG Memo No. 89-2025

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 *g*
Assessment and Operations Coordinating Group (AOCG)

SUBJECT : **TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR)**

DATE : 06 May 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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 29 April 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-1025	"SODIUM BICARBONATE"	2836.30.00	MFN – Zero 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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BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Ref. No. 25-050

29 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 a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 24-1025, issued by this Commission on 29 April 2025. This Advance Ruling has 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.
<p>AHTN 2836.30.00</p> <p>MFN - Zero</p> <p>ACFTA - Zero</p> <p>RCEP - Zero</p>		24-1025	
		3	DATE ISSUED
		29 April 2025	

4	DESCRIPTION OF GOOD
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“SODIUM BICARBONATE”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process flow diagram, material safety data sheet, and product label submitted, subject article is pure sodium bicarbonate (NaHCO_3) in the form of a water-soluble, white crystalline powder. Packed in 25-kg bags, subject article is added to the feeds of cattle, swine, and poultry to regulate muscle contractions and nerve transmissions, help maintain proper balance of water and body fluids, and support treatment of dehydration due to heat stress.

5	REASONS FOR CLASSIFICATION
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Heading 28.36 of the AHTN 2022 covers, among others, carbonates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the exclusions mentioned in the introduction to this sub-Chapter, this heading covers, among others, carbonates (neutral carbonates, hydrogencarbonates or bicarbonates, basic carbonates) - metal salts of the non-isolated carbonic acid (H_2CO_3), whose anhydride (CO_2) falls in heading 28.11. This group includes sodium hydrogencarbonate (acid carbonate, sodium bicarbonate) (NaHCO_3). Usually a crystalline powder or white crystals, soluble in water, especially when hot, and liable to deteriorate in a humid atmosphere. Used in medicine (for treating gravel); for manufacturing digestive tablets and aerated beverages; in the preparation of baking powders; in the porcelain industry, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 2836.30.00, with a Most Favoured Nation (MFN) rate of duty of zero; 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

Digitally signed
David P. Hendry

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.