




AOCG Memo No. 90-2025

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

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 copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 02 May 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0042	"WHITE ADL - NONWOVEN (PEPP/PEPET BICOMPONENT FIBER)"	5603.92.00	MFN – 15% ad valorem ACFTA – 5% ad valorem* RCEP – 15% ad valorem*
25-0080	"GLOBAMOLD L PLUS"	3808.92.90	MFN – 3% ad valorem
25-0156	"EU"	2309.90.20	MFN – Zero AKFTA – Zero* PH-KR FTA – Zero* RCEP – Zero*
25-0166	"3 QUINOL"	3003.90.00	MFN – 3% ad valorem AIFTA – Zero*
25-0204	"PHILIPS SIGNAGE SOLUTIONS D-LINE DISPLAY, MODEL: 32BDL4650D"	8528.52.00	MFN – Zero ACFTA – Zero* RCEP – Zero*

*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).



TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0205	"PHILIPS SIGNAGE SOLUTIONS P-LINE DISPLAY, MODEL: 43BDL3117P"	8528.52.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
25-0209	"MIDEL® eN 1204"	1518.00.39	MFN – 3% ad valorem
25-0222	"AVICARE®"	2309.90.20	MFN - Zero
25-0223	"FRA® LECIMAX DRY"	2309.90.20	MFN - Zero
25-0224	"FRA® C12 DRY"	3824.99.99	MFN – 3% ad valorem
25-0231	"SOMA-CID Q"	3824.99.99	MFN – 3% ad valorem AKFTA – Zero* PH-KR FTA – Zero* RCEP – Zero*
25-0298	"ZEE BIND"	3909.10.90	MFN – 5% 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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LCCG Memo No. 90-2025 P-3

BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Ref. No. 25-052

02 May 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 12 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 25-0042, 25-0080, 25-0156, 25-0166, 25-0204, 25-0205, 25-0209, 25-0222, 25-0223, 25-0224, 25-0231, and 25-0298, issued by this Commission on 02 May 2025. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
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 5603.92.00		25-0042
	MFN - 15% ad valorem	3	DATE ISSUED
	ACFTA - 5% ad valorem		02 May 2025
	RCEP - 15% ad valorem		

4 DESCRIPTION OF GOOD

"WHITE ADL - NONWOVEN (PEPP/PEPET BICOMPONENT FIBER)"

Based on the brochure, manufacturing process, material safety data sheet, product label, packing list, photographs of the packaging, and sample of the product submitted, subject article, known as the Acquisition Distribution Layer (ADL), is a soft, white non-woven fabric made from polypropylene (PP) and polyethylene (PE) fibers. It is produced by spinning heated and melted raw materials, followed by cooling and stretching, web laying, hot calendering, moisture drying, winding, and slitting. Packed in rolls weighing 35 g/m², subject article is placed between the topsheet and the absorbent core of diapers to quickly channel and distribute liquids, ensuring that the liquids evenly penetrate the absorbent core and keep a baby's skin dry.

5 REASONS FOR CLASSIFICATION

Heading 56.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers nonwovens, whether or not impregnated, coated, covered or laminated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that a nonwoven is a sheet or web of predominantly textile fibres oriented directionally or randomly and bonded. These fibres may be of natural or man-made origin. They may be staple fibres (natural or man-made) or man-made filaments or be formed in situ. Nonwovens can be produced in various ways and production can be conveniently divided into the three stages: web formation, bonding and finishing. Nonwovens differ in thickness and in their characteristic features (flexibility, elasticity, resistance to tearing, absorbency, stability, etc.) according to the manufacturing or bonding process, the density of the fibres or filaments and the number of webs.

In view thereof, subject article is classified under AHTN 2022 subheading 5603.92.00, 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 15% 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 3808.92.90 MFN - 3% ad valorem		25-0080
		3	DATE ISSUED
			02 May 2025

4 DESCRIPTION OF GOOD

“GLOBAMOLD L PLUS”

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), certificate of composition, manufacturing process, and technical data sheet submitted, subject article is a mould inhibitor in the form of a non-viscous liquid with a slight acidic smell. It is composed of propionic acid, acetic acid, sodium propionate, and water, among others. Packed in 50-kg or 200-kg plastic drums, subject article is added to animal feeds at a rate of 500 to 750 g per ton of feeds, to control growth of yeasts and prevent the development of moulds in feeds and grains.

5 REASONS FOR CLASSIFICATION

Heading 38.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of products (other than those having the character of medicaments, including veterinary medicaments - heading 30.03 or 30.04) intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. These insecticides, disinfectants, herbicides, fungicides, etc., are applied by spraying, dusting, sprinkling, coating, impregnating, etc., or may necessitate combustion. They achieve their results by nerve-poisoning, by stomach-poisoning, by asphyxiation or by odour, etc. The products of heading 38.08 include fungicides. Fungicides are products which protect against the growth of fungi (e.g., preparations based on copper compounds) or which are designed to eradicate the fungi already present (e.g., preparations based on formaldehyde).

In view thereof, subject article is classified under AHTN 2022 subheading 3808.92.90, 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

MariLou P. Mendoza
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		25-0156
		3	DATE ISSUED
			02 May 2025

4	DESCRIPTION OF GOOD
	<p>“EU”</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), certificate of feed analysis, product brochure, and product description submitted, subject article is an amino acid feed premix containing, at minimum, 58% crude protein. It is in the form of a yellow powder with a dried meat odor composed of glutamic acid, aspartic acid, glycine, leucine, arginine, alanine, proline, and valine, among others. Packed in a 1-kg vacuum-sealed pouch, subject article is added to livestock feeds at a dosage of 1 to 3 kg per ton of mixed feeds to, among others, provide nutrients and amino acids, improve feed efficiency and growth performance, and increase feed intake.</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; 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.</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>



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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 3003.90.00 MFN - 3% ad valorem AIFTA - Zero		25-0166
		3	DATE ISSUED
			02 May 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“3 QUINOL”</p> <p>Based on the composition certificate, product data sheet, product summary, certificate of analysis, and material safety data sheet submitted, subject article is a non-antibiotic, antimicrobial agent containing chlorohydroxyquinoline (halquinol) as active ingredient, and a carrier. It is in the form of a white to greyish-white powder with a faint and characteristic smell of cresol. Packed in 25-kg bags, subject article is added to poultry and swine feeds at a rate of 50 to 500 g per ton of feeds for, among others, the management of diarrhea in weaners and adult swine and as a supportive additive during multiple coccidiosis, necrotic enteritis, and crop myositis and wet droppings in poultry.</p>

5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.</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><small>Digitally signed</small></p><p><i>Marilou P. Mendoza</i></p><p>MARILOU P. MENDOZA</p><p>Chairperson</p></div> <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>



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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 8528.52.00 MFN - Zero ACFTA - Zero RCEP - Zero		25-0204															
		3	DATE ISSUED														
		02 May 2025															
4	DESCRIPTION OF GOOD																
<p>"PHILIPS SIGNAGE SOLUTIONS D-LINE DISPLAY, MODEL: 32BDL4650D"</p> <p>Based on the brochure and technical information submitted, subject article is a wide-view signage display powered by Android operating system. It has built-in speakers, WiFi, internal player, and Input/Output (I/O) ports. Designed to be used as a digital signage for public environments, subject article comes with a quick start guide, remote control and batteries, and alternating current (AC) power cord, among others, and has the following specifications:</p> <table><tr><td>Diagonal Screen Size (inch)</td><td>32</td></tr><tr><td>Panel Resolution</td><td>1,920 x 1,080p</td></tr><tr><td>Viewing Angle (H / V)</td><td>178 / 178 degree</td></tr><tr><td>Dimensions (WxHxD) (mm)</td><td>726.5 x 425.4 x 65.1 or 69.1</td></tr><tr><td>Product Weight (kg)</td><td>5.7</td></tr><tr><td>Electrical Requirement</td><td>100 ~ 240 VAC, 50 ~ 60 Hz</td></tr><tr><td>I / O Ports</td><td>Display Port (DP), Digital Visual Interface Integrated (DVI-I), High-Definition Multimedia Interface (HDMI), Video Graphics Array (VGA), Universal Serial Bus (USB), micro USB, 3.5 mm audio jack interface, RJ45 interface, infrared (IR) interface, and RS232C interface</td></tr></table>				Diagonal Screen Size (inch)	32	Panel Resolution	1,920 x 1,080p	Viewing Angle (H / V)	178 / 178 degree	Dimensions (WxHxD) (mm)	726.5 x 425.4 x 65.1 or 69.1	Product Weight (kg)	5.7	Electrical Requirement	100 ~ 240 VAC, 50 ~ 60 Hz	I / O Ports	Display Port (DP), Digital Visual Interface Integrated (DVI-I), High-Definition Multimedia Interface (HDMI), Video Graphics Array (VGA), Universal Serial Bus (USB), micro USB, 3.5 mm audio jack interface, RJ45 interface, infrared (IR) interface, and RS232C interface
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5	REASONS FOR CLASSIFICATION																
<p>Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00, 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.</p>																	



AOCG Memo No. 90-2025 P-9

2	TCC (AR) NO.
	25-0204

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.

Memo No. 90-2025 r-10

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 8528.52.00 MFN - Zero ACFTA - Zero RCEP - Zero		25-0205
		3	DATE ISSUED
			02 May 2025

4	DESCRIPTION OF GOOD														
	<p>"PHILIPS SIGNAGE SOLUTIONS P-LINE DISPLAY, MODEL: 43BDL3117P"</p> <p>Based on the brochure and technical information submitted, subject article is an ultra high-definition (UHD) signage display. It features an integrated display management software for accessing and controlling multimedia content via local area network (LAN). It has built-in speakers and Input/Output (I/O) ports. Designed to be used as a digital signage for public environments, subject article comes with a stand (optional), quick start guide, remote control and batteries, and power cable, among others, and has the following specifications:</p> <table><tr><td>Diagonal Screen Size (inch)</td><td>42.5</td></tr><tr><td>Panel Resolution</td><td>3,840 x 2,160</td></tr><tr><td>Viewing Angle (H / V)</td><td>178 / 178 degree</td></tr><tr><td>Dimensions (WxHxD) (mm)</td><td>973 x 561.2 x 76.80</td></tr><tr><td>Product Weight (kg)</td><td>13.94</td></tr><tr><td>Electrical Requirement</td><td>100 ~ 240 VAC, 50 ~ 60 Hz</td></tr><tr><td>I / O Ports</td><td>Display Port (DP), Digital Visual Interface Integrated (DVI-I), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB), 3.5 mm audio jack interface, RJ45 interface, infrared (IR) interface, and RS232C interface</td></tr></table>	Diagonal Screen Size (inch)	42.5	Panel Resolution	3,840 x 2,160	Viewing Angle (H / V)	178 / 178 degree	Dimensions (WxHxD) (mm)	973 x 561.2 x 76.80	Product Weight (kg)	13.94	Electrical Requirement	100 ~ 240 VAC, 50 ~ 60 Hz	I / O Ports	Display Port (DP), Digital Visual Interface Integrated (DVI-I), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB), 3.5 mm audio jack interface, RJ45 interface, infrared (IR) interface, and RS232C interface
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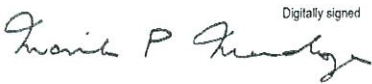
5	REASONS FOR CLASSIFICATION
	<p>Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00, 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.</p>

OCG Memo No. 90-2025 R. II

2	TCC (AR) NO.
25-0205	

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.

AOCG Memo No. 90-2025 r-12



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 1518.00.39 MFN - 3% ad valorem		25-0209	
		3	DATE ISSUED
		02 May 2025	
4	DESCRIPTION OF GOOD		
"MIDEL® eN 1204"			
Based on the technical data sheet, list of raw materials, manufacturing process flowchart, product brochure, safety data sheet, packaging information, and product sample submitted, subject article is rapeseed oil used as a natural ester-based transformer fluid (dielectric fluid) in the form of a pale amber liquid. It is blended with performance-enhancing additives to improve its performance characteristics, such as its oxidative stability and cold flow properties. Packed in 23-kg drums, 184-kg drums, or in 920-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 the equipment.			
5	REASONS FOR CLASSIFICATION		
Heading 15.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.			
In view thereof, subject article is classified under AHTN 2022 subheading 1518.00.39, 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			
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TCCG Memo No. 90-2025 p.13



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 2309.90.20 MFN - Zero		25-0222
		3	DATE ISSUED
			02 May 2025

4 DESCRIPTION OF GOOD

“AVICARE®”

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), general information, product specifications, direction for use, manufacturing process, product brochure, and photograph of the packaging submitted, subject article is a dietary supplement for poultry in the form of a slightly viscous, light- to dark-brown liquid. It is derived from the anaerobic fermentation of an unmodified strain of *Saccharomyces cerevisiae* yeast with cane molasses, lactic acid, and xanthan gum, followed by pasteurization and cooling. Packed in 19-L pails, 208-L drums, or 946-L totes, subject article is added to poultry drinking water at a rate of 160 mL per 100 L of drinking water for direct water application, or at 200 mL per liter of stock solution when using an automatic proportioner, to improve feed efficiency and production performance of poultry especially under stressful conditions, such as during fasting and transport.

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

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		25-0223
		3	DATE ISSUED
			02 May 2025

4 DESCRIPTION OF GOOD

"FRA® LECIMAX DRY"

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product brochure, quality standard, product label, and photograph of the packaging submitted, subject article is a feed emulsifier in the form of a free-flowing and non-caking powder with a neutral taste and odour. It is composed of hydrolyzed lecithin, silicic acid, sepiolite, butylated hydroxytoluene (BHT), butylated hydroxyanilose (BHA), propyl gallate, citric acid, rapeseed oil, and cristobalite. Packed in 20-kg bags, or 500-kg or 1,000-kg big bags, subject article is added to the feeds of swine, poultry, fish, and shrimp at a dosage of 0.25 to 5.0 kg per ton of feeds, to enhance nutrient digestibility and nutrient absorption, and improve the production performance of animals.

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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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 3824.99.99 MFN - 3% ad valorem		25-0224
		3	DATE ISSUED
			02 May 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"FRA® C12 DRY"</p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), brochure, product information sheet, certificate of composition, production flow sheet, certificate of conformity, and product label submitted, subject article is a feed acidifier in the form of a cream-coloured dry powder. It is composed of silicon dioxide, glycerin, and mono-, di- and triglycerides of lauric acid, among others. Packed in 20-kg bags, subject article is added to swine and poultry feeds at a dosage of 1,000 to 5,000 g per 1,000 kg of feeds, to reduce health problems and improve animal performance.</p>
5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>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.</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><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 3824.99.99 MFN - 3% ad valorem AKFTA - Zero PH-KR FTA - Zero RCEP - Zero		25-0231
		3	DATE ISSUED
			02 May 2025

4 DESCRIPTION OF GOOD

“SOMA-CID Q”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product specifications, product composition, and manufacturing process flowchart submitted, subject article is a multifunctional acidifier in the form of a bright-red liquid with a characteristic odour. It is composed of citric acid, malic acid, and water (carrier). Packed in 1-L plastic bottles or in 20-L, 200-L, and 1,000-L plastic containers, subject article is added to the drinking water of swine, poultry, ruminants, and aquaculture species, at a dosage of 1 to 3 mL per liter of water to, among others, increase protein digestibility, eradicate harmful bacteria in the gut, and improve beneficial bacteria activity.

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; 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

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 3909.10.90 MFN - 5% ad valorem ACFTA - Zero RCEP - Zero		25-0298
		3	DATE ISSUED
			02 May 2025

4 DESCRIPTION OF GOOD

"ZEE BIND"

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product data sheet, certificate of analysis, material safety data sheet, and product label submitted, subject article is a polymethylol carbamide (also known as urea-formaldehyde) resin with kaolin (carrier), in the form of a white, free-flowing powder with a mild formaldehyde odour. Packed in 25-kg bags, subject article is a non-medicated feed additive used as a livestock and aquaculture feed pellet binder.

5 REASONS FOR CLASSIFICATION

Note 6 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression "primary forms" applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.09 of the AHTN 2022 covers amino-resins, phenolic resins and polyurethanes, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, amino-resins. These are formed by the condensation of amines or amides with aldehydes (formaldehyde, furfuraldehyde, etc.). The most important are urea resins (for example, urea-formaldehyde), thiourea resins (for example, thiourea-formaldehyde), melamine resins (for example, melamine-formaldehyde) and aniline resins (for example, aniline-formaldehyde).

In view thereof, subject article is classified under AHTN 2022 subheading 3909.10.90, with a Most Favoured Nation (MFN) rate of duty of 5% 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

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