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AOCG Memo No. 91-2025

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 *f. g.*  
Assessment and Operations Coordinating Group

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

**DATE :** **08 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 05 May 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0043	"DOMTAR LIGHTHOUSE® (PULP)"	4703.21.00	MFN – 1% ad valorem

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



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BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 25-053

05 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 a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 25-0043, issued by this Commission on 05 May 2025. This Advance Ruling has also been posted on the Commission's website [www.tariffcommission.gov.ph](http://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 4703.21.00 MFN - 1% ad valorem		25-0043
		3	DATE ISSUED
			05 May 2025

#### 4 DESCRIPTION OF GOOD

##### "DOMTAR LIGHTHOUSE® (PULP)"

Based on the brochure, technical specifications, and sample of the product submitted, subject article is a white, untreated fluff pulp obtained from United States Southern Pine (*Pinus palustris*) wood conforming to the Technical Association of the Pulp and Paper Industry (TAPPI) standards. It underwent a sulfate process and Elemental Chlorine-Free (ECF) bleaching technology. Packed in rolls wrapped with polyethylene stretch film and enclosed by corrugated kraft headers, subject article is suitable for various absorbent hygiene applications, including baby diapers, adult incontinence products, feminine hygiene items, airlaid materials, nonwovens, and specialty products, for improved pad integrity and effective liquid distribution.

#### 5 REASONS FOR CLASSIFICATION

Heading 47.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers chemical wood pulp, soda or sulphate, other than dissolving grades. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that soda or sulphate pulps are produced by boiling the wood, usually in chipped form, in strongly alkaline solutions. For soda pulp the cooking liquor is a solution of sodium hydroxide; for sulphate pulp a modified sodium hydroxide solution is employed. The term "sulphate" came to be applied because sodium sulphate, part of which is converted into sodium sulphide, is used at a stage in the preparation of the cooking liquor. Sulphate pulp is by far the more important. Pulps from these processes are used in the manufacture of absorbent products (such as fluffing and napkins (diapers)) as well as for papers and paperboards requiring high tearing resistance and tensile and bursting strength.

In view thereof, subject article is classified under AHTN 2022 subheading 4703.21.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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.