




AOCG Memo No. 99-2025


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 : 21 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 16 May 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0282	"COREVITA 303"	2309.90.20	MFN – Zero 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).			



TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0283	"COREVITA 818"	2309.90.20	MFN – Zero 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).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 25-059

16 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 two additional Advance Rulings on Tariff Classification, with TCC (AR) Nos. 25-0282 and 25-0283, issued by this Commission on 16 May 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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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.
<div>AHTN 2309.90.20</div> <div>MFN - Zero ATIGA - Zero</div> <div>AANZFTA - Zero ACFTA - Zero</div> <div>AHKFTA - Zero AIFTA - Zero</div> <div>AJCEPA - Zero AKFTA - Zero</div> <div>RCEP - Zero</div>			25-0282	
			3	DATE ISSUED
			16 May 2025	
4	DESCRIPTION OF GOOD			
<div>“COREVITA 303”</div> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product data sheet, certificate of composition, certificate of analysis, product label, and material safety data sheet submitted, subject article is a feed supplement in the form of a yellowish-brown to brown powder. It is composed of vitamins A, B₁, B₂, B₆, E, and K₃, niacin, pantothenic acid, folic acid, biotin, and carrier, among others. Packed in 25-kg bags, subject article is added to poultry feeds at a dosage of 0.5 kg per ton of feeds, as a vitamin supplement.</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). 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.</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 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.
	25-0282

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

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		25-0283	
MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		3	DATE ISSUED
ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		16 May 2025	

4	DESCRIPTION OF GOOD
"COREVITA 818"	
Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product data sheet, certificate of composition, certificate of analysis, product label, and material safety data sheet submitted, subject article is a feed supplement in the form of a yellowish-brown to brown powder. It is composed of vitamins A, B ₁ , B ₂ , D ₃ , E, and K ₃ , pantothenic acid, folic acid, biotin, and rice hull, among others. Packed in 25-kg bags, subject article is added to swine feeds at a dosage of 1.0 kg per ton of feeds, as a vitamin supplement.	

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 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.
	25-0283

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

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MARILOU P. MENDOZA
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