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AOCG Memo No. 103-2025

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0193	"ROTORK® ELECTRIC ACTUATOR, Model Nos.: IQ 10, IQ 12 and IQ 18"	8501.51.19	MFN – Zero ACFTA – Zero* RCEP – Zero*
25-0230	"ASTAVIT BLEND MINERAL 404"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0259	"NIELSEN STREAMING METER 2.0"	8543.70.90	MFN – 1% ad valorem
25-0335	"PROBIO EASE-SB"	3002.49.00	MFN – 3% ad valorem AIFTA – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



Gate 3, South Harbor, Port Area, Manila 1018
+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0347	"HONEY (BROWN) FLAVOUR UB-036-124-6"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0364	"PASCUAL® YOGURT (PASTEURIZED) - GREEK STYLE PLAIN"	0403.20.99	MFN – 7% 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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BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 25-063

23 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 six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 25-0193, 25-0230, 25-0259, 25-0335, 25-0347, and 25-0364, issued by this Commission on 23 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



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 8501.51.19</p> <p>MFN - Zero</p> <p>ACFTA - Zero</p> <p>RCEP - Zero</p>		25-0193	
		3	DATE ISSUED
		23 May 2025	

4	DESCRIPTION OF GOOD				
<p align="center">“ROTORK® ELECTRIC ACTUATOR, Model Nos.: IQ 10, IQ 12 and IQ 18”</p>					
<p>Based on the brochures and technical specifications submitted, subject articles are electric valve actuators that use a three-phase power supply, designed for local and remote electrical operation of valves. These comprise of an alternating current (AC) motor, reduction gearing, reversing starter with local controls and indication, and turns and torque limitation with electronic logic controls and monitoring housed in a watertight enclosure. Using an electric motor to control the movement of a valve by converting electrical energy into mechanical energy, subject articles have the following specifications:</p>					
	Model	Voltage/Frequency (V_{AC} / Hz)	Speed (rpm)	Rated Torque (N.m)	Power Output (kW)
	IQ 10	208 ~ 600 / 50 ~ 60	18 ~ 115	34	0.2 ~ 0.4
	IQ 12		18 ~ 115	41 ~ 81	0.3 ~ 0.5
	IQ 18		18 ~ 230	39 ~ 108	0.3 ~ 0.6

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electric motors and generators (excluding generating sets). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that electric motors are machines for transforming electrical energy into mechanical power. This group also includes valve actuators, electrical, consisting of an electric motor with reducing gear and drive shaft and, in some cases, with various devices (electric starter, transformer, hand-wheel, etc.) to operate the valve plug.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 8501.51.19, 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> <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</p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</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.



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 AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		25-0230	
		3	DATE ISSUED
		23 May 2025	
4	DESCRIPTION OF GOOD		
<p style="text-align: center;">“ASTAVIT BLEND MINERAL 404”</p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product information, product composition, premix manufacturing process, product labels, and packaging information submitted, subject article is a mineral feed supplement in the form of a brownish, free-flowing powder. It is composed of ferrous sulphate, copper sulphate, manganese sulphate, cobalt sulphate, zinc oxide, potassium iodide, sodium selenite, ethoxyquin, silicon dioxide, rice hull, and limestone. Packed in 25-kg paper bags, subject article is added to swine and poultry feeds at an inclusion rate of 1 to 1.2 kg per ton of feeds, to improve feed conversion efficiency and enhance production performance.</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.
	25-0230

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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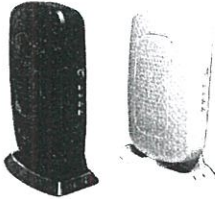
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 8543.70.90 MFN - 1% ad valorem		25-0259
		3	DATE ISSUED
			23 May 2025

4	DESCRIPTION OF GOOD
	<p>“NIELSEN STREAMING METER 2.0”</p> <p>Based on the product brochure submitted, subject article is a device that monitors and measures streaming activities on both wired and wireless devices within a panelist household. It collects artifacts of internet activity between the panelist’s router and various devices (e.g., Smart TV, laptop, and smartphone) connected through Ethernet or Wi-Fi in the household. The captured data is then transmitted to the servers for daily crediting. Subject article can be installed as a standalone meter or together with other Nielsen meters to provide Total Audience Measurement (TAM).</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter. Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8543.70.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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>MariLou P. Mendoza</i> <small>Digitally signed</small></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 3002.49.00 MFN - 3% ad valorem AIFTA - Zero		25-0335	
		3	DATE ISSUED
		23 May 2025	
4	DESCRIPTION OF GOOD		
<p style="text-align: center;">“PROBIO EASE-SB”</p> <p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), components of the finished product, manufacturing process development, product information, product label artwork, and photograph of the product submitted, subject article is an oral liquid suspension containing 5 billion colony-forming units (CFU) of <i>Saccharomyces boulardii</i>, with citric acid and sodium citrate (acidifiers), sodium benzoate (preservative), sucralose (sweetener), apple juice concentrate (flavour), and purified water (carrier). Packed in boxes containing 10 pieces of 5-mL mini bottles with twist-off plastic seals, subject article is to be taken orally at one to two mini bottles per day, or as directed by a healthcare professional, for the treatment of alterations in the intestinal bacterial flora from microbial origin.</p>			
5	REASONS FOR CLASSIFICATION		
<p>Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products include cultures of micro-organisms (excluding yeasts). These include ferments such as lactic ferments used in the preparation of milk derivatives (kephir, yogurt, lactic acid) and acetic ferments for making vinegar; moulds for the manufacture of penicillin and other antibiotics; and cultures of micro-organisms for technical purposes (e.g., for aiding plant growth).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3002.49.00, 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><i>Mari Lou P. Mendoza</i> <small>Digitally signed</small></p><p>MARILOU P. MENDOZA 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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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 3302.10.30		25-0347
	MFN - 1% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		23 May 2025
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		
4	DESCRIPTION OF GOOD		
	"HONEY (BROWN) FLAVOUR UB-036-124-6"		
	Based on the ingredients listing, technical data sheet, hazard analysis and critical control points (HACCP) summary, certificate of analysis, and packing list submitted, subject article is a flavouring preparation in the form of a brown to dark-brown liquid with a honey, vanillin, and creamy sensory profile. It is composed of natural flavouring substances and flavouring preparation (consisting of a mixture of odoriferous substances) and propylene glycol. Packed in 25-kg plastic jerricans, subject article is used as a flavouring for breakfast cereals.		
5	REASONS FOR CLASSIFICATION		
	Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.		
	In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% 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.
	25-0347

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 0403.20.99 MFN - 7% ad valorem		25-0364
		3	DATE ISSUED
			23 May 2025

4	DESCRIPTION OF GOOD
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“PASCUAL® YOGURT (PASTEURIZED) - GREEK STYLE PLAIN”

Based on the composition specifications, manufacturing process flowchart, photographs of the product, and product sample submitted, subject article is a thick Greek-style plain yoghurt. It is made from pasteurized whole milk, pasteurized cream, sugar, modified starch, milk proteins, beef gelatin, and lactic cultures. Subject article is available in packs containing four pieces of 100-g plastic cups.



5	REASONS FOR CLASSIFICATION
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Heading 04.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved. Apart from the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter, flavourings, fruit (including pulp and jams), nuts or cocoa.

In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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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