




AOCG Memo No. 104-2025

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0227	"UNIVERSAL PLUG, MODELS: RUL, RUC, and RUO"	7318.13.00	MFN – 10% ad valorem
25-0295	"METAVOLIN HERBAL®"	2309.90.20	MFN – Zero
25-0321	"LIQUID ACIDIFIER"	3824.99.99	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
25-0322	"SYBACID"	3824.99.99	MFN – 3% 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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BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 25-064

26 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 four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 25-0227, 25-0295, 25-0321, and 25-0322, issued by this Commission on 26 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



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 7318.13.00		25-0227
	MFN - 10% ad valorem	3	DATE ISSUED
			26 May 2025

4 DESCRIPTION OF GOOD

“UNIVERSAL PLUG, MODELS: RUL, RUC, and RUO”

Based on the product data sheets submitted, subject articles consist of a zinc-coated straight, round, or eye-bolt steel hook screw paired with a polyamide sleeve. These are designed for fixing light-duty interior finish systems and lightweight installations on all building substrates (e.g., concrete, solid clay and sand-lime brick, and plasterboard). The sleeve has anti-rotation lugs which keep the plug in place when screwing in the screw. Packed in carton boxes containing 25 or 50 pieces, subject articles (screw and sleeve) have the following specifications:

Product Code	Sleeve Diameter and Length (D x L) (mm)	Screw Diameter and Length (D x L) (mm)
RUL-06048	6 x 35	3.5 x 48
RUL-08065	8 x 50	4.5 x 65
RUC-06065	6 x 35	3.5 x 65
RUC-08083	8 x 50	4.5 x 83
RUO-06064	6 x 35	3.5 x 64
RUO-08084	8 x 50	4.5 x 84

Technical drawings of three universal plug models: RUL (Round), RUC (Round with eye-bolt), and RUO (Round with eye-bolt and hook). The drawings show the side profile of each plug, highlighting the anti-rotation lugs and the screw attachment point.

5	REASONS FOR CLASSIFICATION
	<p>Note 2 (a) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that throughout the Nomenclature, the expression “parts of general use” means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21).</p> <p>Heading 73.18 of the AHTN 2022 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that screw hooks and screw rings are used to suspend or fix other objects and differ from the hook-nails of the preceding heading only in that they are threaded.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 7318.13.00, with a Most Favoured Nation (MFN) rate of duty of 10% 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</p> <p style="text-align: right;"><i>Marilou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA</p> <p style="text-align: right;">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>

ANCG Memo No. 104-2025 r-4

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.
			25-0295
	AHTN 2309.90.20 MFN - Zero	3	DATE ISSUED
			26 May 2025

4 DESCRIPTION OF GOOD

"METAVOLIN HERBAL®"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product composition, certificate of quality, manufacturing process, and product label submitted, subject article is an oral solution for animals in the form of a greenish liquid. It is composed of various plant extracts (artichoke, ginger, holy thistle, and horse tail), betaine, choline chloride, sorbitol, methionine, magnesium sulphate, and distilled water. Packed in 1-L and 5-L high-density polyethylene (HDPE) bottles, subject article is to be mixed in feeds or drinking water of poultry, cattle, and sheep, at a rate of 2 to 4 L per ton of feeds or at 1 to 2 mL per liter of drinking water, to, among others, optimize growth rate and production level of growing animals, prevent liver degeneration, and protect animals from stress.

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 includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, for example, in the case of products obtained from vegetable materials, those which have been treated to such an extent that the characteristic cellular structure of the original vegetable material is no longer recognizable under a microscope.

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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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 ACFTA - Zero RCEP - Zero		25-0321
		3	DATE ISSUED
			26 May 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"LIQUID ACIDIFIER"</p> <p>Based on the certificate of formula, production process, technical data sheet, and product label submitted, subject article is a feed acidifier in the form of a brown to dark-brown liquid. It is composed of formic acid, propionic acid, lactic acid, acetic acid, sorbitol, and water as carrier. Packed in 200-kg drums, subject article is added to swine and poultry feeds at a rate of 1 to 5 kg per ton of feeds, as a preservative and feed acidity regulator.</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; 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;"><i>Digitally signed</i> </p> <p style="text-align: right;">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>



BAGONG PILIPINAS

TARIFF COMMISSION

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 3824.99.99</p> <p>MFN - 3% ad valorem</p> <p>ACFTA - Zero</p> <p>RCEP - Zero</p>		25-0322	
		3	DATE ISSUED
		26 May 2025	

4	DESCRIPTION OF GOOD
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Based on the certificate of formula, production process, technical data sheet, and product label submitted, subject article is a feed acidifier in the form of a white to brown powder. It is composed of phosphoric acid, lactic acid, citric acid, silica, malic acid, fumaric acid, and montmorillonite as carrier. Packed in 25-kg paper bags, subject article is added to pre-starter, starter, fattener, and breeder feeds at a rate of 1 to 5 kg per ton of feeds, as a preservative and feed acidity regulator.

5	REASONS FOR CLASSIFICATION
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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-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
Frank P. Kennedy

MARILOU P. MENDOZA

Chairperson

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