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AOCG Memo No. 106-2025

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-891	"HERBAL C POWDER"	2309.90.20	MFN – Zero AIFTA – Zero*
24-937	"BUTYENERGY 900"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-1028	"POLYETHYLENE FILM LQJH-001 & LQJH-002"	3920.10.90	MFN – 15% ad valorem ACFTA – 5% ad valorem* RCEP – 10% ad valorem*
25-0211	"TENAX KRISTALL-T"	3405.90.90	MFN – 10% ad valorem
25-0292	"ENERGY CORE P"	2309.90.20	MFN – Zero
25-0293	"MAX MINERAL"	2309.90.20	MFN – Zero
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0294	"ENERGY CORE L"	2309.90.20	MFN - 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. 25-065

28 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 seven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-891, 24-937, 24-1028, 25-0211, 25-0292, 25-0293, and 25-0294, issued by this Commission on 28 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 2309.90.20		24-891
	MFN - Zero	3	DATE ISSUED
	AIFTA - Zero		28 May 2025

4 DESCRIPTION OF GOOD

"HERBAL C POWDER"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product composition, product declaration, manufacturing process, and product usage submitted, subject article is an herbal supplement in the form of a fine light-brown powder. It is prepared from dried and ground herbs (*Emblica officinalis* and *Ocimum sanctum*) containing phenolics as gallic acid equivalents in natural form. Packed in 5-kg and 25-kg bags, subject article is added to the feeds of poultry, livestock, and aquatic animals, at an inclusion rate of 100 g per ton of feeds, to meet the animals' nutritional requirements, particularly during summer and other stressful conditions.

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 the 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 recognisable 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 and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".

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 MFN - Zero ACFTA - Zero RCEP - Zero		24-937
		3	DATE ISSUED
			28 May 2025

4 DESCRIPTION OF GOOD

"BUTYENERGY 900"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), certificate of formula, product specifications, and product label submitted, subject article is a performance-enhancer feed premix composed of sodium butyrate and corn dextrin (carrier). It is in the form of white or off-white granules. Packed in 20-kg bags, subject article is added to the feeds of swine, poultry, cows, and aquatic animals at varying dosages, as a direct energy source for intestinal epithelial cells to repair damaged epithelial cells, and to, among others, increase intestinal villi height, increase feed intake, 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 include 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; 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
MARILOU P. MENDOZA
Chairperson

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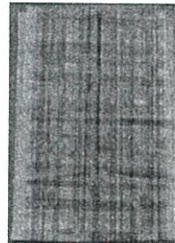
REPUBLIC OF THE PHILIPPINES


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 3920.10.90 MFN - 15% ad valorem ACFTA - 5% ad valorem RCEP - 10% ad valorem		24-1028
		3	DATE ISSUED
			28 May 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"POLYETHYLENE FILM LQJH-001 & LQJH-002"</p> <p>Based on the material safety data sheet, product label, photographs of packaging, and sample of the product submitted, subject articles are printed polyethylene plastic films with a thickness of 13 microns. These are made from high-density polyethylene (HDPE), low-density polyethylene (LDPE), linear low-density polyethylene (LLDPE), metallocene polyethylene, and color master batch resins. Packed in rolls, subject articles are to be used as outer layer of diapers.</p> <div></div> <p style="text-align: center;">Figure 1 (LQJH-001) Figure 2 (LQJH-002)</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 10 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).</p> <p>Heading 39.20 of the AHTN 2022 covers other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading does not cover products which have been reinforced, laminated, supported or similarly combined with materials other than plastics (heading 39.21). For this purpose "similarly combined" must be combinations of plastics with materials, other than plastics, which enhance the strength of the plastic material (e.g., embedded metal mesh and woven glass fabric, as well as mineral fibres, whiskers and filaments). Further, minor surface treatments such as coloration, printing (subject to Note 2 to Section VII), vacuum deposition of metal are not to be regarded as reinforcements or similar combinations for the purposes of this heading.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 3920.10.90, 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 10% ad valorem, 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 <i>Digitally signed</i>  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>

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 3405.90.90 MFN - 10% ad valorem		25-0211
		3	DATE ISSUED
			28 May 2025

4 DESCRIPTION OF GOOD

"TENAX KRISTALL-T"

Based on the technical data sheet, production process flowchart, safety data sheet, test report, product label, and packaging information submitted, subject article is a water-based crystallizer in the form of a cream-coloured liquid. It is composed of water, magnesium hexafluorosilicate, and 2,2'-[(octadecylimino)bis(ethane-2,1-diyloxy)]diethanol. Packed in boxes containing 12 pieces of 1-L plastic cylinders, subject article is to be sprayed onto the surface of marbles and stones in a small amount and evenly spread using a single brush floor cleaner equipped with a steel wool disc, starting at low speed (150 to 170 rpm) and gradually increasing up to 400 rpm, followed by dry polishing using a soft white disc in microfibre or white felt, to restore the natural sheen of worn and damaged surfaces.

5 REASONS FOR CLASSIFICATION

Heading 34.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these preparations, which are often put up for retail sale and are usually in the form of liquids, pastes, powders, tablets, sticks, etc., may be used for household or industrial purposes.

In view thereof, subject article is classified under AHTN 2022 subheading 3405.90.90, with a Most Favoured Nation (MFN) rate of duty of 10% 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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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		25-0292
		3	DATE ISSUED
			28 May 2025

4 DESCRIPTION OF GOOD

"ENERGY CORE P"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product brochure, technical specifications, production process flow diagram, and certificate of analysis submitted, subject article is a feed supplement in the form of a cream to beige homogeneous powder. It is composed of 1,2-propanediol, methionine, calcium propionate, vitamin B₁₂, and calcium carbonate (excipient). Packed in 25-kg bags, subject article is added at a rate of 0.5 to 1.0 kg per ton of feeds, to replace up to 10 kg of animal (tallow) or vegetable (oils) fats with 1 kg of the product for balanced animal feed formulation and preparation, and is used as a nutritional energy source to, among others, promote growth, stimulate the immunogenic system, and boost production 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, 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.

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.
<p>AHTN 2309.90.20</p> <p>MFN - Zero</p>		25-0293	
		3	DATE ISSUED
		28 May 2025	

4	DESCRIPTION OF GOOD
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“MAX MINERAL”

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product specifications, composition of the product, manufacturing process, certificate of quality, and product label submitted, subject article is a mineral supplement oral solution for poultry and ruminants. It is in the form of a light-green liquid composed of copper, manganese, zinc, calcium, phosphorus, and distilled water (carrier). Packed in 1-L and 5-L high-density polyethylene (HDPE) bottles, subject article is added to the drinking water of poultry and ruminants, at a rate of 1 mL per liter of water, as additional nutritional support to boost animal growth and production in cases of stress conditions, high production periods, poor diets, and reduced feed intake.

5	REASONS FOR CLASSIFICATION
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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.

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
 Travis P. Kennedy

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		25-0294
		3	DATE ISSUED
			28 May 2025

4 DESCRIPTION OF GOOD

"ENERGY CORE L"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product brochure, technical specifications, production process flow diagram, and certificate of analysis submitted, subject article is an animal nutritional supplement in the form of a clear, pink solution. It is composed of 1,2-propanediol, methionine, sodium propionate, vitamin B₁₂, and deionized water. Packed in 1-L bottles, subject article is to be administered orally by dissolving in animal drinking water, to replace up to 10 kg of animal (tallow) or vegetable (oils) fats with 1 liter of the product to attain balanced animal feed formulation and preparation, and is used as a nutritional energy source to, among others, promote growth, stimulate the immunogenic system, and boost production 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, 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.

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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MARILOU P. MENDOZA

Chairperson

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