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AOCG Memo No. 107-2025

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0060	"ASPHALT ROOFING FELT"	4811.10.90	MFN – 3% ad valorem ACFTA – 3% ad valorem* RCEP – Zero*
25-0161	"HOT ROLLED STEEL SHEET IN COIL, JIS-G3131 SPHC P-O (2.90 mm x 1226 mm x C)"	7208.27.99	MFN - Zero
25-0273	"EM'MEAT DEHYDRATED POULTRY MEAT POWDER"	2309.90.20	MFN - Zero
25-0274	"EM'PAQ PREMIUM PROTEIN MEAL FOR AQUAFEEDS POWDER"	0505.90.90	MFN – 3% ad valorem
25-0287	"MARCO FRIIA HC PLUS"	8419.81.10	MFN - Zero
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



Gate 3, South Harbor, Port Area, Manila 1018
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0288	"MARCO FRIIA HC"	8419.81.10	MFN - Zero
25-0291	"TURBOVIM"	2309.90.20	MFN – Zero
25-0302	"ROTORK® ELECTRIC ACTUATOR, Model Nos.: IQ 19 and IQ 20 (BELOW 0.75 kW)"	8501.51.19	MFN – Zero 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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AOCG Memo No. 107-2025 r. 3



BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Ref. No. 25-067

30 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 eight Advance Rulings on Tariff Classification, with TCC (AR) No. 25-0060, 25-0161, 25-0273, 25-0274, 25-0287, 25-0288, 25-0291, and 25-0302, issued by this Commission on 30 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

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 • Telefax Number: (632) 8921-7960
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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 4811.10.90 MFN - 3% ad valorem ACFTA - 3% ad valorem RCEP - Zero		25-0060
		3	DATE ISSUED
			30 May 2025

4	DESCRIPTION OF GOOD										
	<p style="text-align: center;">“ASPHALT ROOFING FELT”</p> <p>Based on the technical specifications, material safety data sheets, photographs of the product, and sample submitted, subject article is a black coloured paper in rolls, fully saturated with waterproofing asphalt. It is used as a roofing underlayment, placed over the roof deck prior to the installation of asphalt shingles, wood shakes, tiles, and other coverings. Designed to act as a secondary barrier to moisture caused by wind-driven rain and ice damming, subject article is available in the following sizes and American Society for Testing and Materials (ASTM) standards:</p> <table><tr><th>Size (W x L x T)</th><th>ASTM Standard</th></tr><tr><td>36 in. x 72 ft. x 0.7 mm</td><td>ASTM D-4869</td></tr><tr><td>36 in. x 72 ft. x 1.2mm</td><td>ASTM D-226</td></tr><tr><td>36 in. x 144 ft. x 0.4 mm</td><td>ASTM D-4869</td></tr><tr><td>36 in. x 144 ft. x 0.6 mm</td><td>ASTM D-226</td></tr></table>	Size (W x L x T)	ASTM Standard	36 in. x 72 ft. x 0.7 mm	ASTM D-4869	36 in. x 72 ft. x 1.2mm	ASTM D-226	36 in. x 144 ft. x 0.4 mm	ASTM D-4869	36 in. x 144 ft. x 0.6 mm	ASTM D-226
Size (W x L x T)	ASTM Standard										
36 in. x 72 ft. x 0.7 mm	ASTM D-4869										
36 in. x 72 ft. x 1.2mm	ASTM D-226										
36 in. x 144 ft. x 0.4 mm	ASTM D-4869										
36 in. x 144 ft. x 0.6 mm	ASTM D-226										

5	REASONS FOR CLASSIFICATION
	<p>The Harmonized System (HS) General Explanatory Notes to Chapter 48 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 for impregnated paper and paperboard state that most of these papers and paperboards are obtained by treatment with oils, waxes, plastics, etc., in such a manner as to permeate them and give them special qualities (e.g., to render them waterproof, greaseproof, and sometimes translucent or transparent). They are used largely for protective wrapping or as insulating materials. Impregnated papers and paperboards include, oiled wrapping paper, oiled or waxed manifold paper, stencil paper, insulating paper and paperboard impregnated, e.g., with plastics, rubberised paper, paper and paperboard merely impregnated with tar or bitumen.</p>



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2	TCC (AR) NO.
	25-0060

Heading 48.11 of the AHTN 2022 covers paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10. The pertinent HS Explanatory Notes (EN) state that paper and paperboard are classified in this heading only if they are in strips or rolls or in rectangular (including square) sheets, of any size. If they have been cut to any other shape, they fall in later headings of this Chapter (for example, 48.23). Subject to these conditions and the exceptions mentioned in the heading and those referred to at the end of this Explanatory Note, this heading applies to the following in rolls or sheets, among others, impregnated paper, paperboard, cellulose wadding and webs of cellulose fibres.

In view thereof, subject article is classified under AHTN 2022 subheading 4811.10.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 3% ad valorem, 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

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 7208.27.99 MFN - Zero		25-0161	
		3	DATE ISSUED
		30 May 2025	

4	DESCRIPTION OF GOOD								
<p>“HOT ROLLED STEEL SHEET IN COIL, JIS-G3131 SPHC P-O (2.90 mm x 1226 mm x C)”</p> <p>Based on the technical information and test certificate submitted, subject article is a single-layer, pickled, and oiled hot-rolled steel sheet in coil, containing 0.05% carbon by weight, and conforming to Japanese Industrial Standards (JIS) G3131. Subject article is used as a raw material in the production of various motorcycle parts, such as the plate pivots, cross members, gussets, and head pipes, and has the following specifications:</p>									
<table><tr><th>Width (mm)</th><th>Thickness (mm)</th><th>Yield Strength (MPa)</th><th>Tensile Strength (N/mm²)</th></tr><tr><td>1,226</td><td>2.90</td><td>223</td><td>331</td></tr></table>		Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm ²)	1,226	2.90	223	331
Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm ²)						
1,226	2.90	223	331						

5	REASONS FOR CLASSIFICATION
<p>Note 1 (k) to Chapter 72 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that flat-rolled products are rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at Note 1 (ij) in the form of, among others, coils of successively superimposed layers.</p> <p>Heading 72.08 of AHTN 2022 covers flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of this heading may have been subjected to the following surface treatments, among others, (1) descaling, pickling, scraping and other processes to remove the oxide scale and crust formed during the heating of metal; and (2) rough coating intended solely to protect products from rust or other oxidation, to prevent slipping during transport and to facilitate handling e.g., paints containing an active anti-rust pigment for example, red lead, zinc powder, zinc oxide, zinc chromate, iron oxide (iron minium, jewellers' rouge), and non-pigmented coatings with a basis of oil, grease, wax, paraffin wax, graphite, tar or bitumen.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7208.27.99, with a Most Favoured Nation (MFN) rate of duty of zero.</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>Digitally signed</i> <i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> <p><i>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.</i></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 2309.90.20		25-0273
	MFN - Zero	3	DATE ISSUED
			30 May 2025

4	DESCRIPTION OF GOOD
	<p>“EM’MEAT DEHYDRATED POULTRY MEAT POWDER”</p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product data sheet, manufacturing process flow, certificate of analysis, safety data sheet, and product label submitted, subject article is a poultry meal powder produced by drying poultry meat and bones, followed by draining and fat pressing, homogenization and cooling, and grinding. Packed in 25-kg bags, in big bags (up to 1,500 kg), or in bulk, subject article is used as a source of protein in the manufacture of aquaculture and livestock feeds.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 1 to Chapter 23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.</p> <p>Heading 23.09 of the 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 in complete feeds, they are distinguished by a relative 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.</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> Digitally signed</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>





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.
	AHTN 0505.90.90 MFN - 3% ad valorem		25-0274
		3	DATE ISSUED
			30 May 2025

4	DESCRIPTION OF GOOD
	<p>“EM’PAQ PREMIUM PROTEIN MEAL FOR AQUAFEEDS POWDER”</p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal industry (BAI), typical nutrient composition, product data sheet, manufacturing process flow, certificate of analysis, safety data sheet, and product label submitted, subject article is a hydrolyzed protein meal produced from selected and purified chicken feathers. It is in the form of a very fine light-brown powder. Packed in 25-kg bags or in big bags (up to 1,500 kg), subject article is added to aquaculture feed, at an inclusion rate of 1% to 10% of feeds, as an alternative source of protein and amino acid.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 05.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, powder and waste of feathers or parts of feathers. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers powder, meal and waste of feathers or parts of feathers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0505.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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>Digitally signed</i></p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> <p><i>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.</i></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 8419.81.10 MFN - Zero		25-0287
		3	DATE ISSUED
			30 May 2025

4 DESCRIPTION OF GOOD

“MARCO FRIIA HC PLUS”

Based on the brochure submitted, subject article is a hot and cold undercounter water delivery system capable of providing up to 8 liters of instant hot water. It consists mainly of a boiler, a chiller, and a two-button faucet. Designed to be used in hotels, office kitchens, cafés, and similar establishments, subject article has the following specifications:

	Chiller / Carbonator	Boiler
Rated Power Capacity (W)	180	2,800
Rated Voltage (V)	220	220
Cold/Hot Water Output Volume (L/h)	30 - 40	28
Dimension (D x H x W) (mm)	436 x 259 x 455	385 x 210 x 617

5 REASONS FOR CLASSIFICATION

Heading 84.19 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers heating or cooling plant and machinery. They include specialised heating or cooking apparatus which are not normally used in the household (e.g., counter-type coffee percolators, tea or milk urns, steam kettles, etc., used in restaurants, canteens, etc.; steam-heated cookers, hot-plates, warming cupboards, drying cabinets, etc.; deep-fat fryers).

In view thereof, subject article is classified under AHTN 2022 subheading 8419.81.10, 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

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.



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 8419.81.10 MFN - Zero		25-0288
		3	DATE ISSUED
			30 May 2025

4 DESCRIPTION OF GOOD

"MARCO FRIIA HC"

Based on the brochure submitted, subject article is a hot and cold undercounter water delivery system capable of providing up to 3 liters of instant hot water. It consists mainly of a boiler, a chiller, and a two-button faucet. Designed to be used in hotels, office kitchens, cafés, and similar establishments, subject article has the following specifications:

	Chiller / Carbonator	Boiler
Rated Power Capacity (W)	180	2,800
Rated Voltage (V)	220	220
Cold/Hot Water Output Volume (L/h)	30 - 40	28
Dimension (D x H x W) (mm)	436 x 259 x 455	385 x 210 x 444

5 REASONS FOR CLASSIFICATION

Heading 84.19 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers heating or cooling plant and machinery. They include specialised heating or cooking apparatus which are not normally used in the household (e.g., counter-type coffee percolators, tea or milk urns, steam kettles, etc., used in restaurants, canteens, etc.; steam-heated cookers, hot-plates, warming cupboards, drying cabinets, etc.; deep-fat fryers).

In view thereof, subject article is classified under AHTN 2022 subheading 8419.81.10, 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

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		25-0291
		3	DATE ISSUED
			30 May 2025

4 DESCRIPTION OF GOOD

"TURBOVIM"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product specifications, certificates of composition and quality, manufacturing process, and product label submitted, subject article is a vitamin and mineral supplement oral solution in the form of an orange-reddish liquid with an amino acid odour. It is composed of vitamins (A, B₁, B₆, B₁₂, D₃, E, H, and K₃), amino acids (e.g., lysine, methionine, cystine, threonine, tryptophane, and glycine), minerals (iodate, sodium, magnesium, and potassium), aroma, and distilled water. Packed in 1-L and 5-L high-density polyethylene (HDPE) bottles, subject article is administered to poultry, cattle, swine, sheep, and goats via drinking water, at different dosages, to, among others, improve growth performance and provide better feed conversion rate and feed efficiency.

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

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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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 8501.51.19		25-0302
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		30 May 2025
	RCEP - Zero		

4	DESCRIPTION OF GOOD															
“ROTORK® ELECTRIC ACTUATOR, Model Nos.: IQ 19 and IQ 20 (BELOW 0.75 kW)”																
<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>																
<table><tr><th>Model</th><th>Voltage/Frequency (V_{AC} / Hz)</th><th>Speed (rpm)</th><th>Rated Torque (N.m)</th><th>Power Output (kW)</th></tr><tr><td>IQ 19</td><td>220 ~ 575 / 50 - 60</td><td>18 ~ 57</td><td>135</td><td>0.5 ~ 0.7</td></tr><tr><td>IQ 20</td><td>208 ~ 690 / 50 - 60</td><td>18 ~ 36</td><td>203</td><td>0.6 ~ 0.7</td></tr></table>		Model	Voltage/Frequency (V _{AC} / Hz)	Speed (rpm)	Rated Torque (N.m)	Power Output (kW)	IQ 19	220 ~ 575 / 50 - 60	18 ~ 57	135	0.5 ~ 0.7	IQ 20	208 ~ 690 / 50 - 60	18 ~ 36	203	0.6 ~ 0.7
Model	Voltage/Frequency (V _{AC} / Hz)	Speed (rpm)	Rated Torque (N.m)	Power Output (kW)												
IQ 19	220 ~ 575 / 50 - 60	18 ~ 57	135	0.5 ~ 0.7												
IQ 20	208 ~ 690 / 50 - 60	18 ~ 36	203	0.6 ~ 0.7												

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;"><i>Digitally signed</i></p> <p style="text-align: right;"><i>MariLou P. Mendoza</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>	