



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 : 23 JUNE 2025

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 of Goods), the Tariff Commission furnished copies of the Advance Ruling on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 17 June 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0033	"PORTABLE HANDHELD LiDAR LASER SCANNER, MODEL: NavVis MLX"	9015.80.90	MFN - Zero
25-0037	"WEARABLE MOBILE SCANNER, MODEL: NavVis VLX 2"	9015.80.90	MFN - Zero
25-0210	"NEOGEN® HYDRATED-SPONGE WITH NEUTRALIZING BUFFER"	3822.19.00	MFN – 1% ad valorem
25-0242	"TOPCON MC-MAX FOR MOTOR GRADER"	9032.89.39	MFN – 1% ad valorem PJEPA – Zero* AJCEPA – 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
25-0323	"MT.X AA®"	3824.99.99	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – 3% ad valorem* AKFTA – Zero* RCEP – Zero*
25-0334	"ANTI-MOLD LIQUID"	3808.92.90	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
25-0342	"4CC 33/400 FR LOTION NAT DTL 162 MM (LOTION PUMP)"	8413.20.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
25-0348	"FEED-GRADE MONODICALCIUM PHOSPHATE 21%"	3824.99.99	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
25-0369	"QUESCREM CREAM CHEESE"	0406.10.10	MFN – 3% ad valorem
25-0380	"FUMISAN"	2530.90.90	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



AOCG Memo No. 120-2025 P-3



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Ref. No. 25-077

17 June 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 10 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 25-0033, 25-0037, 25-0210, 25-0242, 25-0323, 25-0334, 25-0342, 25-0348, 25-0369, and 25-0380, issued by this Commission on 17 June 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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Email Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph






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 9015.80.90 MFN - Zero		25-0033
		3	DATE ISSUED
			17 June 2025

4	DESCRIPTION OF GOOD												
	<p>"PORTABLE HANDHELD LIDAR LASER SCANNER, MODEL: NavVis MLX"</p> <p>Based on the brochure, product data sheet, and other technical information submitted, subject article is a handheld device used for the dynamic scanning and surveying of workflows. It is equipped with a 32-layer light detection and ranging (LiDAR) sensor that emits laser pulses for measuring dimensions of horizontal and vertical planes; a 5.5-inch capacitive multi-touch display; and cameras for capturing images of the surroundings. The data captured is transferred and processed in computer-aided design programs to convert them into two-dimensional (2D) and three-dimensional (3D) models. Designed for large-scale scanning in buildings, construction sites, and indoor/outdoor environments, subject article has the following specifications:</p> <table><tr><td>Number of LiDAR Sensor</td><td>1</td></tr><tr><td>LiDAR Sensor Range (m)</td><td>Up to 50</td></tr><tr><td>Number of Cameras</td><td>4 (for panoramic images); 2 (for visual odometry)</td></tr><tr><td>Panoramic Capture Modes</td><td>360° and 270°</td></tr><tr><td>Dimension (LxWxH) (cm)</td><td>60 x 19 x 15</td></tr><tr><td>Weight (kg)</td><td>3.6 including the battery</td></tr></table> 	Number of LiDAR Sensor	1	LiDAR Sensor Range (m)	Up to 50	Number of Cameras	4 (for panoramic images); 2 (for visual odometry)	Panoramic Capture Modes	360° and 270°	Dimension (LxWxH) (cm)	60 x 19 x 15	Weight (kg)	3.6 including the battery
Number of LiDAR Sensor	1												
LiDAR Sensor Range (m)	Up to 50												
Number of Cameras	4 (for panoramic images); 2 (for visual odometry)												
Panoramic Capture Modes	360° and 270°												
Dimension (LxWxH) (cm)	60 x 19 x 15												
Weight (kg)	3.6 including the battery												

5	REASONS FOR CLASSIFICATION
	<p>Heading 90.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that instruments and appliances used in geodesy, topography, surveying or leveling are generally intended for use in the field, for example, for all similar measurements in constructional work (building roads, dams, bridges, etc.), in mining, in military operations, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9015.80.90, 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>  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 9015.80.90 MFN - Zero		25-0037
		3	DATE ISSUED
			17 June 2025

4	DESCRIPTION OF GOOD										
	<p>“WEARABLE MOBILE SCANNER, MODEL: NavVis VLX 2”</p> <p>Based on the brochure, product data sheet, and other technical information submitted, subject article is a mobile mapping system device. It is equipped with a 16-layer light detection and ranging (LiDAR) sensor that emits laser pulses for measuring dimensions of horizontal and vertical planes; a 5.5-inch capacitive multi-touch display; and cameras for capturing images of the surroundings. The data captured is transferred and processed in computer-aided design programs to convert them into two-dimensional (2D) and three-dimensional (3D) models. Designed for large-scale scanning in buildings, construction sites, and indoor/outdoor environments, subject article has the following specifications:</p> <table><tr><td>Number of LiDAR Sensors</td><td>2</td></tr><tr><td>LiDAR Sensor Range</td><td>Up to 50 m</td></tr><tr><td>Number of Cameras</td><td>4 (for panoramic images)</td></tr><tr><td>Dimension (LxWxH) (cm)</td><td>56 x 33 x 108</td></tr><tr><td>Weight (kg)</td><td>8.7</td></tr></table> 	Number of LiDAR Sensors	2	LiDAR Sensor Range	Up to 50 m	Number of Cameras	4 (for panoramic images)	Dimension (LxWxH) (cm)	56 x 33 x 108	Weight (kg)	8.7
Number of LiDAR Sensors	2										
LiDAR Sensor Range	Up to 50 m										
Number of Cameras	4 (for panoramic images)										
Dimension (LxWxH) (cm)	56 x 33 x 108										
Weight (kg)	8.7										

5	REASONS FOR CLASSIFICATION
	<p>Heading 90.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that instruments and appliances used in geodesy, topography, surveying or leveling are generally intended for use in the field, for example, for all similar measurements in constructional work (building roads, dams, bridges, etc.), in mining, in military operations, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9015.80.90, 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></p> <p><i>MariLou P. Mendoza</i></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>

AOCG Memo No. 120-2025 0.6



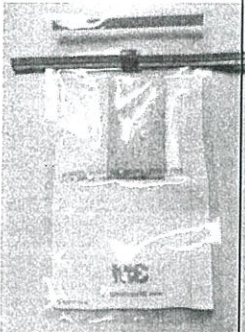
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REPUBLIC OF THE PHILIPPINES

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 3822.19.00 MFN - 1% ad valorem		25-0210
		3	DATE ISSUED
			17 June 2025
4	DESCRIPTION OF GOOD		
	<p>“NEOGEN® HYDRATED-SPONGE WITH NEUTRALIZING BUFFER”</p> <p>Based on the brochure, instructional use diagram, product specifications, safety data sheet, and sample of the product submitted, subject article is a ready-to-use, biocide-free, pre-hydrated cellulose sponge used for sample collection. The diluent is a neutralizing buffer, formulated to inactivate the bactericidal and bacteriostatic effects of chlorine and ammonium composites when undertaking surface testing for the presence of potentially harmful microorganisms on dairy and food equipment disinfected with chlorine or quaternary ammonium compounds. Subject article is enclosed in a double laminated sample bag with wire ties and write-on label to ensure safe and convenient transportation of the sample to the lab.</p>		
			
5	REASONS FOR CLASSIFICATION		
	<p>Heading 38.22 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that prepared laboratory reagents include not only diagnostic reagents, but also other analytical reagents used for purposes other than detection or diagnosis. Prepared diagnostic and laboratory reagents may be used in medical, veterinary, scientific or industrial laboratories, in hospitals, in industry, in the field or, in some cases, in the home.</p> <p>Furthermore, reagents of this heading are either on a backing or in the form of preparations and thus comprise more than a single constituent. For example, they may consist of admixtures of two or more reagents or of single reagents dissolved in solvents other than water. They may also be in the form of paper, plastics or other materials (used as backings or support), impregnated or coated with one or more diagnostic or laboratory reagents, such as litmus, pH or pole-finding papers or pre-coated immuno-assay plates.</p>		

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2	TCC (AR) NO.
	25-0210

The reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for in vitro or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).

In view thereof, subject article is classified under AHTN 2022 subheading 3822.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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

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

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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 9032.89.39		25-0242
	MFN - 1% ad valorem	3	DATE ISSUED
	PJEPA - Zero		17 June 2025
	AJCEPA - Zero		
	RCEP - Zero		

4 DESCRIPTION OF GOOD

"TOPCON MC-MAX FOR MOTOR GRADER"

Based on the product brochure, list of parts and components, and other technical information submitted, subject article is a machine control system designed for motor graders. It consists of laser receivers, sensors, Global Navigation Satellite System (GNSS) receivers, controller, and display unit, among others. During grading operations in construction jobsites, the motor grader operator sees the 3D model data (survey data received via GNSS) on the display unit and adjusts the position of the blade or moldboard relative to the target depth, reach, slope, or elevation. Subject article, which is integrated in the hydraulics of the motor grader, automatically controls or stabilizes the motor grader blade or moldboard through the utilization of Inertial Measurement Unit (IMU) that determines the pitch, roll, and heading.

5 REASONS FOR CLASSIFICATION

Heading 90.32 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers automatic regulating or controlling instruments and apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the automatic regulators of this heading are intended for use in complete automatic control systems which are designed to bring a quantity, electrical or non-electrical, to, and maintain it at, a desired value, stabilised against any disturbances, by constantly or periodically measuring its actual value. These regulators are used not only for electrical quantities, such as voltage, amperage, frequency and power, but also for other quantities such as revolutions per minute, torque, traction force, level, pressure, flow or temperature.

In view thereof, subject article is classified under AHTN 2022 subheading 9032.89.39, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "JP"; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of CO Form "AJ"; 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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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 3824.99.99</div> <div>MFN - 3% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - 3% ad valorem RCEP - Zero</div> <div>ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero</div>			25-0323	
			3	DATE ISSUED
			17 June 2025	

4	DESCRIPTION OF GOOD
<div>“MT.X AA®”</div> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product brochure, certificate of composition and specific use, manufacturing process, and photograph of the product submitted, subject article is a toxin binder in the form of a yellow to brown powder or dust. It is composed of bentonite, kieselguhr, and algae and is packed in 25-kg bags. Subject article is added to the feeds of poultry, swine, ruminants, aquaculture species, and pets, at a dosage depending on the level of contamination and the sensitivity of the species/stage, to mitigate the effects of a wide range of mycotoxins and protect the gut integrity and immune system of animals.</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 products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. 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 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>	

2	TCC (AR) NO.
	25-0323

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)	3	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

MariLou P. Mendoza 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 3808.92.90 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		25-0334
		3	DATE ISSUED
			17 June 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"ANTI-MOLD LIQUID"</p> <p>Based on the certificate of formula, technical data sheet, production process flowchart, and product label submitted, subject article is a mold and yeast inhibitor in the form of a brown liquid. It is composed of propionic acid, sodium propionate, acetic acid, potassium sorbate, sorbitol, cane molasses, and water as carrier. Packed in 200-kg drums, subject article is added to feed raw materials and finished feeds at a rate of 500 to 750 grams per ton of feeds or feed raw materials, to prevent the development of molds in feeds and grains and to control the growth of yeasts.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of products (other than those having the character of medicaments, including veterinary medicaments - heading 30.03 or 30.04) intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. These insecticides, disinfectants, herbicides, fungicides, etc., are applied by spraying, dusting, sprinkling, coating, impregnating, etc., or may necessitate combustion. They achieve their results by nerve-poisoning, by stomach-poisoning, by asphyxiation or by odour, etc. The products of heading 38.08 include fungicides. Fungicides are products which protect against the growth of fungi (e.g., preparations based on copper compounds) or which are designed to eradicate the fungi already present (e.g., preparations based on formaldehyde).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3808.92.90, 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>



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 8413.20.90		25-0342
	MFN - 1% ad valorem	3	DATE ISSUED
	ACFTA - Zero		17 June 2025
	RCEP - Zero		

4	DESCRIPTION OF GOOD
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"4CC 33/400 FR LOTION NAT DTL 162 MM (LOTION PUMP)"

Based on the technical drawing, certificate of analysis, and sample of the product submitted, subject article is a plastic pump dispenser. It consists of an actuator, chaplet, gasket, push stem, piston, spring, ball, and a 162-mm long dip tube, among others. With an average output of 3.9 cc per stroke, subject article is designed to dispense liquids, such as lotions and liquid soaps, in controlled amounts with each press.

5	REASONS FOR CLASSIFICATION
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Heading 84.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most machines and appliances for raising or otherwise continuously displacing volumes of liquids (including molten metal and wet concrete), whether they are operated by hand or by any kind of power unit, integral or otherwise.

In view thereof, subject article is classified under AHTN 2022 subheading 8413.20.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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

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 3824.99.99 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		25-0348
		3	DATE ISSUED
			17 June 2025

4 DESCRIPTION OF GOOD

“FEED-GRADE MONODICALCIUM PHOSPHATE 21%”

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product information, production process flowchart, certificate of analysis, safety data sheet, and photographs of the product packaging submitted, subject article is a feed-grade monodicalcium phosphate (a mixture of monocalcium phosphate and dicalcium phosphate) in the form of white or light-yellow granules. Packed in 25-kg, 50-kg, and 1,000-kg woven bags, subject article is added to the feeds of livestock and aquatic animals as a source of phosphorus and calcium, to meet nutrient requirements and improve growth performance.

5 REASONS FOR CLASSIFICATION

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 products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly.

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

MariLou P. Mendoza 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 0406.10.10 MFN - 3% ad valorem		25-0369	
		3	DATE ISSUED
		17 June 2025	

4	DESCRIPTION OF GOOD
<p>“QUESCREM CREAM CHEESE”</p> <p>Based on the technical data sheet, production process flowchart, photograph of the product, and other technical information submitted, subject article is a pasteurized soft cheese in the form of a spreadable and creamy white paste with a slightly lactic flavour. It is composed of buttermilk, cow's milk, cream, lactose, salt, guar gum (stabilizer), sorbic acid (preservative), and lactic cultures. Packed in a 10-kg bag inside a carton box, subject article is used as an ingredient in sweet and salty foods, such as cheesecakes, tiramisus, puddings, cakes, pies, and ice cream.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 04.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers cheese and curd. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all kinds of cheese, viz, fresh cheese (including cheese made from whey or buttermilk) and curd. Fresh cheese is an unripened or uncured cheese which is ready for consumption shortly after manufacture (e.g., Ricotta, Broccio, cottage cheese, cream cheese, Mozzarella).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0406.10.10, 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>[Signature]</i> <small>Digitally signed</small></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 2530.90.90		25-0380
	MFN - 3% ad valorem	3	DATE ISSUED
	ACFTA - Zero		17 June 2025
	RCEP - Zero		

4 DESCRIPTION OF GOOD

“FUMISAN”

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product data sheet, certificate of formula, manufacturing process flowchart, product label, and photographs of the product and packaging submitted, subject article is a black powder obtained from the purification of leonardite via sieving and fan machine, followed by drying (by sun or drying machine), smashing (using Raymond mill machine), and packing. It contains 55% (minimum) humic acid and 25% (maximum) moisture, with carbohydrates, calcium, iron, and sodium, among others. Packed in 25-kg kraft paper bags, subject article is added to poultry or aquatic feeds to enhance their color, thereby improving feed quality and making them more appealing to animals.

5 REASONS FOR CLASSIFICATION

Note 1 to Chapter 25 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

Heading 25.30 of the AHTN 2022 covers mineral substances not elsewhere specified or included.

In view thereof, subject article is classified under AHTN 2022 subheading 2530.90.90, 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
Marilou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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