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AOCG Memo No. 121-2025

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 : **18 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 11 June 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-846	"PRO-GUARD"	3808.92.90	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-942	"ROVABIO® MAX ADVANCE L"	3507.90.00	MFN – 3% ad valorem
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0058	"IP ALARM MONITORING CF CONTROLLER, MODEL: CTRL-1DRALR-CF/IP(2.0A)-PCB FOR I/O"	8537.10.99	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0116	"FLEXI PANEL ACCESSORIES, MODEL: WAL8001"	7604.29.90	MFN – 5% ad valorem ACFTA – Zero* RCEP – Zero*
25-0264	"IPS CLASSIC® (IPS CLASSIC V DENTIN)"	3207.20.90	Export Duty - Zero
25-0280	"ARGON STEEL RACKS"	9403.20.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
25-0296	"HOLLOWELL RACK"	9403.20.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
25-0297	"WILLOW CABINET RACKS"	9403.20.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
25-0299	"ZAGROSOL MULTIVITE"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0306	"ORIZAMAX™"	3002.49.00	MFN – 3% ad valorem AKFTA – Zero* PH-KR FTA – 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
25-0327	"SABIC® PP 5202L"	3902.10.40	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – 12% ad valorem* ACFTA – 5% ad valorem* AHKFTA – 10% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – 10% ad valorem* AKFTA – 12% ad valorem* RCEP – 10% ad valorem*
25-0328	"SABIC® PP 5002P"	3902.10.40	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – 12% ad valorem* ACFTA – 5% ad valorem* AHKFTA – 10% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – 10% ad valorem* AKFTA – 12% ad valorem* RCEP – 10% ad valorem*
25-0331	"SALVAREN CREAM (COOL PLUS)"	3304.99.30	MFN – 7% ad valorem
25-0332	"PATTERSON™ HORIZONTAL SPLIT CASE FIRE PUMP"	8413.70.42	MFN - Zero
25-0336	"DOSSEL (SULODEXIDE) 250 LRU SOFTGEL CAPSULE"	3004.90.89	MFN - Zero
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0345	"NEW IMAGE™ ALPHA LIPID™ LIFELINE™ COLOSTRUM POWDER, LACTOBACILLUS ACIDOPHILUS AND BIFIDOBACTERIUM FOOD SUPPLEMENT POWDER BLEND"	1901.90.39	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
25-0346	"IMMUFORT"	2106.90.72	MFN – 7% ad valorem AANZFTA – 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. 121-2025 p. 5



BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Ref. No. 25-075

11 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 17 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-846, 24-942, 25-0058, 25-0116, 25-0264, 25-0280, 25-0296, 25-0297, 25-0299, 25-0306, 25-0327, 25-0328, 25-0331, 25-0332, 25-0336, 25-0345, and 25-0346, issued by this Commission on 11 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

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
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph





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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 style="text-align: center;">AHTN 3808.92.90</p> <table><tr><td>MFN - 3% ad valorem</td><td>ATIGA - Zero</td></tr><tr><td>AANZFTA - Zero</td><td>ACFTA - Zero</td></tr><tr><td>AHKFTA - Zero</td><td>AIFTA - Zero</td></tr><tr><td>AJCEPA - Zero</td><td>AKFTA - Zero</td></tr><tr><td>RCEP - Zero</td><td></td></tr></table>		MFN - 3% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		24-846	
		MFN - 3% ad valorem	ATIGA - Zero										
		AANZFTA - Zero	ACFTA - Zero										
AHKFTA - Zero	AIFTA - Zero												
AJCEPA - Zero	AKFTA - Zero												
RCEP - Zero													
3		DATE ISSUED											
		11 June 2025											
4	DESCRIPTION OF GOOD												
<p style="text-align: center;">"PRO-GUARD"</p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), brochure, product composition, material safety data sheet, and product label submitted, subject article is a mold inhibitor in the form of a colorless to light-yellowish liquid. It is composed of propionic acid, ammonium hydroxide, sodium hydroxide, and water. Packed in 200-L drums and in 1,000-L intermediate bulk containers (IBC), subject article is to be sprayed directly onto the finished feeds and grains at a rate of 1 L to 2 L per ton of feeds and grains, for preservation.</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. Products intended to repel pests or used for disinfecting seeds are also classified here. 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 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.
	24-846

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

 Digitally signed

MARILOU P. MENDOZA
Chairperson

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.



BAGONG PILIPINAS

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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 3507.90.00 MFN - 3% ad valorem		24-942
		3	DATE ISSUED
			11 June 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“ROVABIO® MAX ADVANCE L”</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), brochure, certificate of composition, specification sheet, and safety data sheet submitted, subject article is an enzyme solution of 6-phytase, endo-1,4-β-xylanase, and endo-1,3(4)-β-glucanase obtained from the fermentation broths of <i>Talaromyces versatilis</i> strains (formerly named <i>Penicillium funiculosum</i>) and <i>Schizosaccharomyces pombe</i>. It also contains demineralized water, sorbitol, and sodium chloride, among others. Packed in 200-L drums and in 1,000-L intermediate bulk containers (IBC), subject article is to be diluted with water before spraying onto animal feeds to, among others, improve the nutritional value of feeds containing cereals and oilseed meals, reduce gut viscosity, and lessen nitrogen and phosphorus excretion of animals.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 35.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that prepared enzymes are obtained by further dilution of the enzymatic concentrates or by intermixing isolated enzymes or enzymatic concentrates. Preparations with substances added, which render them suitable for specific purposes, are also included in this heading, provided they are not covered by a more specific heading in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3507.90.00, 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> <div style="text-align: right;"><p>FOR THE COMMISSION</p><p><small>Digitally signed</small></p><p><i>MariLou P. Mendoza</i></p><p>MARILOU P. MENDOZA</p><p>Chairperson</p></div> <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>



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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 8537.10.99</div> <div>MFN - 1% ad valorem ATIGA - Zero</div> <div>AANZFTA - Zero ACFTA - Zero</div> <div>AHKFTA - Zero AIFTA - Zero</div> <div>AJCEPA - Zero AKFTA - Zero</div> <div>RCEP - Zero</div>			25-0058
		3	DATE ISSUED
		11 June 2025	

4	DESCRIPTION OF GOOD										
<div>"IP ALARM MONITORING CF CONTROLLER, MODEL: CTRL-1DRALR-CF/IP(2.0A)-PCB FOR I/O"</div> <p>Based on the brochures, installation guide, and other technical information submitted, subject article is a network-based alarm control device used for monitoring security systems in buildings and facilities. It operates by detecting signals from sensors (e.g., motion and smoke sensors) and transmitting them into various network protocols [e.g., Transmission Control Protocol/Internet Protocol (TCP/IP), Address Resolution Protocol (ARP), and Dynamic Host Configuration Protocol (DHCP)] to the main server for processing. If the signal detected is determined as valid, subject article triggers the alarm through various notifications (e.g., mobile application alerts and email notifications); if invalid, the event is logged and stored in the system. Subject article has the following specifications:</p> <table><tr><td>Processing Unit</td><td>Freescale CF microcontroller 32 bits</td></tr><tr><td>Battery Charger</td><td>12 V DC (onboard battery backup charger)</td></tr><tr><td>Power</td><td>14.5 V AC @ 12 V DC (onboard power supply module max. 2.0 A)</td></tr><tr><td>Dimension (LxWxH) (mm)</td><td>137 x 117 x 15.5</td></tr><tr><td>Weight (g)</td><td>25</td></tr></table>		Processing Unit	Freescale CF microcontroller 32 bits	Battery Charger	12 V DC (onboard battery backup charger)	Power	14.5 V AC @ 12 V DC (onboard power supply module max. 2.0 A)	Dimension (LxWxH) (mm)	137 x 117 x 15.5	Weight (g)	25
Processing Unit	Freescale CF microcontroller 32 bits										
Battery Charger	12 V DC (onboard battery backup charger)										
Power	14.5 V AC @ 12 V DC (onboard power supply module max. 2.0 A)										
Dimension (LxWxH) (mm)	137 x 117 x 15.5										
Weight (g)	25										

5	REASONS FOR CLASSIFICATION
<p>Heading 85.37 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading consist of an assembly of apparatus of the kind referred to in the two preceding headings (e.g., switches and fuses) on a board, panel, console, etc., or mounted in a cabinet, desk, etc. The goods of this heading vary from small switchboards with only a few switches, fuses, etc. (e.g., for lighting installations) to complex control panels for machine-tools, rolling mills, power stations, radio stations, etc., including assemblies of several of the articles cited in the text of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8537.10.99, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	



2	TCC (AR) NO.
	25-0058

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

 Digitally signed

MARILOU P. MENDOZA
Chairperson

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.

ACCG Memo No. 121-2025 P-11



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 7604.29.90 MFN - 5% ad valorem ACFTA - Zero RCEP - Zero		25-0116
		3	DATE ISSUED
			11 June 2025

4	DESCRIPTION OF GOOD
	<p>“FLEXI PANEL ACCESSORIES, MODEL: WAL8001”</p> <p>Based on the product brochure, material safety data sheet, manufacturing process flowchart, and other technical information submitted, subject article is an extruded aluminium alloy profile with a dimension of 3 m x 8 mm. It is used as a connector, placed in between polyvinyl chloride (PVC) wall panels, to ensure their seamless and secure installation.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Note 9 (b) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that profiles are rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.</p> <p>Heading 76.04 of the AHTN 2022 covers aluminium bars, rods and profiles. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products, which are defined in Notes 9 (a) and 9 (b) to Section XV, correspond to similar goods made of copper. The provisions of the Explanatory Note to heading 74.07 apply therefore, <i>mutatis mutandis</i>, to this heading.</p>

AOCG Memo No. 121-2025 P.12

2	TCC (AR) NO.
	25-0116

The HS EN to heading 74.07 state that the products of this heading are usually obtained by rolling, extrusion or drawing, but may also be obtained by forging (whether with the press or hammer). They may subsequently be cold-finished (if necessary after annealing) by cold-drawing, straightening, or other processes which give the products a finish of higher precision. They may also be worked (e.g., drilled, punched, twisted or crimped), provided that they do not thereby assume the character of articles or of products of other headings. The heading also covers hollow profiles including finned or gilled tubes and pipes obtained by extrusion.

In view thereof, subject article is classified under AHTN 2022 subheading 7604.29.90, with a Most Favoured Nation (MFN) rate of duty of 5% 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.



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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 EXPORT DUTY	2	TCC (AR) NO.
	AHTN 3207.20.90 Export Duty - Zero		25-0264
		3	DATE ISSUED
			11 June 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“IPS CLASSIC® (IPS CLASSIC V DENTIN)”</p> <p>Based on the product information sheet, product composition, chemical composition analysis, manufacturing process, specific use and application, practical procedure in ceramic layering and processing, instructions for use, and list of articles submitted, subject article is a dental ceramic powder in various shades. It is composed of leucite glass ceramics, opalescent glass, and inorganic pigments. Packed in 20-g, 100-g, or 250-g jars in carton boxes, subject article is used in veneering the metal frameworks of patients with missing tooth structures or with partial edentulism. It is applied and layered to the opaquerized metal framework to build up the dentin layer, followed by firing.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 32.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of preparations used in the ceramic industry (china, earthenware, etc.), in the glass industry or for colouring or finishing metal articles. Vitrifiable enamels and glazes are mixtures of silica with other products (feldspar, kaolin, alkalies, sodium carbonate, alkaline-earth metal compounds, lead oxide, boric acid, etc.) giving a smooth surface, either matt or glossy, by vitrification under heat. In most cases some of the constituents have been fused together in a preliminary process and are present in the mixture in the form of powdered frit. They may be transparent (whether or not coloured) or rendered opaque by the addition of opacifiers or pigments; sometimes substances (e.g., titanium or zinc oxides) are added which produce decorative crystalline effects on cooling after the firing. These vitrifiable enamels and glazes are generally in the form of powders or granules.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3207.20.90.</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 <small>Digitally signed</small> 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 9403.20.90		25-0280
	MFN - 15% ad valorem	3	DATE ISSUED
	ACFTA - Zero		11 June 2025
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“ARGON STEEL RACKS”</p> <p>Based on the product brochure submitted, subject articles are five-tier racks with a powder-coated and rust-resistant steel frame and melamine-laminated wooden shelves. These are available in white, gray, and silver gray colours with dimensions (H x L x W) of 1,830 mm x 900 mm x 400 mm and with optional extra shelves. Having a shelf load capacity of 100 kg and total rack load capacity of 500 kg, subject articles are ideal for homes, offices, shops, and display rooms.</p> 


5	REASONS FOR CLASSIFICATION
	<p>Heading 94.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other furniture and parts thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers furniture and parts thereof, not covered by the previous headings. It includes furniture for general use (e.g., cupboards, show-cases, tables, telephone stands, writing-desks, escritoirs, book-cases, and other shelved furniture (including single shelves presented with supports for fixing them to the wall), etc.), and also furniture for special uses.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 9403.20.90, with a Most Favoured Nation (MFN) rate of duty of 15% 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;"><small>Digitally signed</small></p> <p style="text-align: right;"></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>




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 9403.20.90 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		25-0296
		3	DATE ISSUED
			11 June 2025

4	DESCRIPTION OF GOOD
	<p>"HOLLOWELL RACK"</p> <p>Based on the product brochure submitted, subject article is a four-tier, heavy-duty rack with a powder-coated and rust-resistant steel frame. It has a dimension (L x D x H) of 2,000 mm x 600 mm x 2,000 mm. Having a load capacity of 300 kg per level, subject article is used for storing goods in warehouses and storage facilities to maximize space utilization and streamline inventory management.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 94.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other furniture and parts thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers furniture and parts thereof, not covered by the previous headings. It includes furniture for general use (e.g., cupboards, show-cases, tables, telephone stands, writing-desks, escritaires, book-cases, and other shelved furniture (including single shelves presented with supports for fixing them to the wall), etc.), and also furniture for special uses.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9403.20.90, with a Most Favoured Nation (MFN) rate of duty of 15% 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>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>





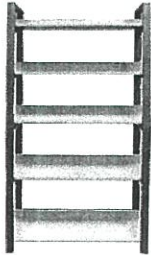
REPUBLIC OF THE PHILIPPINES


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 9403.20.90		25-0297
	MFN - 15% ad valorem	3	DATE ISSUED
	ACFTA - Zero		11 June 2025
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“WILLOW CABINET RACKS”</p> <p>Based on the product brochure submitted, subject articles are five-tier racks with a powder-coated steel frame and melamine-laminated medium density fibreboard (MDF) shelves. These have dimensions (L x W x H) of 900 mm x 350 mm x 1,800 mm and a weight of 28.15 kg. Subject articles are ideal for home use, such as for displaying family pictures, awards, and ornaments and for storing magazines, books, and records.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 94.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other furniture and parts thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers furniture and parts thereof, not covered by the previous headings. It includes furniture for general use (e.g., cupboards, show-cases, tables, telephone stands, writing-desks, escritorios, book-cases, and other shelved furniture (including single shelves presented with supports for fixing them to the wall), etc.), and also furniture for special uses.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 9403.20.90, with a Most Favoured Nation (MFN) rate of duty of 15% 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>

AOCG Memo No. 121-2025 1.17



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 2309.90.20		25-0299	
MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		3	DATE ISSUED
		11 June 2025	


4	DESCRIPTION OF GOOD
"ZAGROSOL MULTIVITE"	
<p>Based on the certificate of analysis, material safety data sheet, and product label submitted, subject article is a non-medicated multivitamin supplement in the form of an orange to yellow, clear, viscous liquid. It is composed of vitamins A, B₁, B₂, B₆, B₁₂, D₃, E, biotin, niacin, and pantothenic acid, and carriers (castor oil and water). Packed in 1-L, 5-L, 20-L, and 200-L containers, subject article is administered to poultry, swine, sheep, goat, and bovine animals at different dosages, via drinking water, to maintain a healthy level of multivitamins, speed up recovery from diseases, and improve resistance to infections.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	

2	TCC (AR) NO.
	25-0299

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

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 3002.49.00 MFN - 3% ad valorem AKFTA - Zero PH-KR FTA - Zero RCEP - Zero		25-0306
		3	DATE ISSUED
			11 June 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“ORIZAMAX™”</p> <p>Based on the product flyer, manufacturing process flowchart, material safety data sheet, and product label submitted, subject article is a biofertilizer in the form of a gray, water-soluble powder containing 1.0×10^8 to 9.0×10^8 colony forming units (CFU) of <i>Bacillus oryzicola</i> per gram of powder. <i>Bacillus oryzicola</i> is a bacterium that enhances germination of plants, stimulates root development, and improves nutrient availability. Packed in 40-g sachets, subject article can be applied (via seed soaking/seed treatment, drenching, or foliar spray) every 4 to 6 weeks as needed, depending on crop requirements and growing conditions.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that cultures of micro-organisms (excluding yeasts) include cultures of micro-organisms for technical purposes (e.g., for aiding plant growth).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3002.49.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”; Philippines-Korea Free Trade Agreement (PH-KR FTA) rate of duty of zero, subject to submission of CO Form “PH-KR”, Origin Declaration made out by an approved exporter, or Origin Declaration made out by an exporter or producer, with the latter Proof of Origin to be implemented no later than 10 years after the date of entry into force of the PH-KR FTA; 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>

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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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 3902.10.40		25-0327
	MFN - 10% ad valorem	3	DATE ISSUED
	AANZFTA - 12% ad valorem		11 June 2025
	AHKFTA - 10% ad valorem		
	AJCEPA - 10% ad valorem		
	RCEP - 10% ad valorem		
	ATIGA - Zero		
	ACFTA - 5% ad valorem		
	AIFTA - 11.25% ad valorem		
	AKFTA - 12% ad valorem		

4	DESCRIPTION OF GOOD
	"SABIC® PP 5202L"
	Based on the technical data sheet, safety data sheet, product regulatory guidance sheet, and photographs of the product and packaging submitted, subject article is a polypropylene homopolymer resin, with high clarity, high slip, and anti-blocking properties, suitable for tubular water quenched blown film applications. It is in the form of translucent, natural-coloured pellets with a melt flow rate of 11 g/10 minutes (tested at 230°C and 2.16 kg), and a density of 0.85 to 0.92 g/cm ³ . Packed in 25-kg bags, subject article is used as a raw material in the manufacture of food packagings, garment packagings, and for magazine covers.

5	REASONS FOR CLASSIFICATION
	Note 6 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 3901 to 39.14, the expression "primary forms" applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
	Heading 39.02 of the AHTN 2022 covers polymers of propylene or of other olefins, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers polymers of all olefins (i.e. acyclic hydrocarbons having one or more double bonds) except ethylene. The important polymers of this heading are polypropylene, polyisobutylene and propylene copolymers. The general physical properties of polypropylene are similar to those of high-density polyethylene. Polypropylene and propylene copolymers also have a very wide range of applications, for example, packaging film, moulded parts for automobiles, appliances, housewares, etc., wire and cable coating, food container closures, coated and laminated products, bottles, trays and containers for storing precision equipment, ducting, tank linings, piping for chemical plant, tufted carpet backing.
	In view thereof, subject article is classified under AHTN 2022 subheading 3902.10.40, with a Most Favoured Nation (MFN) rate of duty of 10% 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:

2	TCC (AR) NO.
	25-0327

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)	12	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	10	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	10	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	12	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	10	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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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3902.10.40		25-0328
	MFN - 10% ad valorem AANZFTA - 12% ad valorem AHKFTA - 10% ad valorem AJCEPA - 10% ad valorem RCEP - 10% ad valorem	3	DATE ISSUED
	ATIGA - Zero ACFTA - 5% ad valorem AIFTA - 11.25% ad valorem AKFTA - 12% ad valorem		11 June 2025

4 DESCRIPTION OF GOOD

"SABIC® PP 5002P"

Based on the technical data sheet, safety data sheet, product regulatory guidance sheet, and photograph of the product submitted, subject article is a polypropylene homopolymer resin used for extrusion, injection, and thermoforming applications. It is in the form of translucent, natural-coloured pellets with a melt flow rate of 3.4 g/10 minutes (tested at 230°C and 2.16 kg), and a density of 0.85 to 0.92 g/cm³. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of tapes, strappings, high tenacity yarns, carpet backings, ropes, twines, woven bags, flexible intermediate bulk containers, and geotextiles, among others.

5 REASONS FOR CLASSIFICATION

Note 6 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 3901 to 39.14, the expression "primary forms" applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.02 of the AHTN 2022 covers polymers of propylene or of other olefins, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers polymers of all olefins (i.e. acyclic hydrocarbons having one or more double bonds) except ethylene. The important polymers of this heading are polypropylene, polyisobutylene and propylene copolymers. The general physical properties of polypropylene are similar to those of high-density polyethylene. Polypropylene and propylene copolymers also have a very wide range of applications, for example, packaging film, moulded parts for automobiles, appliances, housewares, etc., wire and cable coating, food container closures, coated and laminated products, bottles, trays and containers for storing precision equipment, ducting, tank linings, piping for chemical plant, tufted carpet backing.

In view thereof, subject article is classified under AHTN 2022 subheading 3902.10.40, with a Most Favoured Nation (MFN) rate of duty of 10% 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:

2	TCC (AR) NO.
	25-0328

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)	12	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	10	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	10	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	12	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	10	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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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 3304.99.30 MFN - 7% ad valorem		25-0331
		3	DATE ISSUED
			11 June 2025

4 DESCRIPTION OF GOOD

"SALVAREN CREAM (COOL PLUS)"

Based on the Notification of Cosmetic Product from the Food and Drug Administration (FDA), product brochure, qualitative and quantitative formula, packaging artwork, and photograph of the product submitted, subject article is a cooling and moisturizing topical cream. It is composed of water, liquid paraffin, petrolatum, shea butter, glycerin, glyceryl stearate, menthol, dimethicone, niacinamide, fragrance, *Tasmannia lanceolata* leaf extract, and ceramide, among others. Packed in a 120-mL collapsible tube inside a box, subject article is applied to the affected areas of the skin to absorb moisture and reduce dryness and itchiness.

5 REASONS FOR CLASSIFICATION

Heading 33.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), such as, beauty creams, cold creams, make-up creams, cleansing creams, skin foods (including those containing bees' royal jelly) and skin tonics or body lotions; petroleum jelly, put up in packings of a kind sold by retail for the care of the skin; barrier creams to give protection against skin irritants.

In view thereof, subject article is classified under AHTN 2022 subheading 3304.99.30, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA
Chairperson

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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 8413.70.42 MFN - Zero		25-0332
		3	DATE ISSUED
			11 June 2025

4	DESCRIPTION OF GOOD								
	<p>“PATTERSON™ HORIZONTAL SPLIT CASE FIRE PUMP”</p> <p>Based on the brochure, technical specifications, standard material list, hydrostatic pressure test report, and technical drawings submitted, subject article is a single-stage, double suction centrifugal pump with a horizontal shaft driven by an electric motor (included in importation). Designed for raising or continuously displacing volumes of water for firefighting conditions, subject article has the following specifications:</p> <table><tr><td>Inlet Diameter (in / mm)</td><td>5 / 127</td></tr><tr><td>Volume Flow Rate (gpm / m³/hr)</td><td>750 / 170.34</td></tr><tr><td>Minimum Suction Pressure (psig)</td><td>5</td></tr><tr><td>Total Dynamic Head (TDH) (ft / m)</td><td>485 / 147.83</td></tr></table>	Inlet Diameter (in / mm)	5 / 127	Volume Flow Rate (gpm / m ³ /hr)	750 / 170.34	Minimum Suction Pressure (psig)	5	Total Dynamic Head (TDH) (ft / m)	485 / 147.83
Inlet Diameter (in / mm)	5 / 127								
Volume Flow Rate (gpm / m ³ /hr)	750 / 170.34								
Minimum Suction Pressure (psig)	5								
Total Dynamic Head (TDH) (ft / m)	485 / 147.83								

5	REASONS FOR CLASSIFICATION
	<p>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, among others, centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially. The casing is sometimes fitted with divergent vanes (diffuser vanes) to transform the kinetic energy of the fluid into high pressure. Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed, they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8413.70.42, 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>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 3004.90.89 MFN - Zero		25-0336
		3	DATE ISSUED
			11 June 2025

4 DESCRIPTION OF GOOD

“DOSSEL (SULODEXIDE) 250 LRU SOFTGEL CAPSULE”

Based on the product specifications, pack insert, description and composition of the product, and photograph of the product submitted, subject article is an antithrombotic agent containing 250 lipasemic releasing units (LRU) of sulodexide as active ingredient. It is in the form of red to red-brown, opaque, oval softgel capsules. Sulodexide is a high-purity, sulphated derivative of glycosaminoglycan whose action is due to a dose-dependent inhibition of some coagulation factors. It is indicated for the symptomatic treatment of intermittent claudication due to peripheral occlusive arterial disease, treatment of chronic venous insufficiency and ulcers, and for the prevention of the recurrence of deep vein thrombosis in patients after treatment with oral anticoagulants. Packed in boxes containing five blister packs with 10 softgel capsules each, subject article is to be administered orally at one capsule twice a day, between meals, for a period depending on the patient's condition.

5 REASONS FOR CLASSIFICATION

Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.

The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheadings 3004.90.81, 3004.90.82, and 3004.90.89 state that other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases are solely formulated for patients with cancer, heart ailments, Human Immune-deficiency Virus (HIV)/Acquired Immune Deficiency Syndrome (AIDS) or HIV/AIDS, renal failure or other lingering illnesses and used by the patient as maintenance to suppress the patients' condition at its present level or prevent possible complications. These include antineoplastic medicines, dialysis solutions and preparations, chemotherapy solutions, and cardiovascular drugs.

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2	TCC (AR) NO.
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In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.89, 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 1901.90.39 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero		25-0345
		3	DATE ISSUED
			11 June 2025

4	DESCRIPTION OF GOOD
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"NEW IMAGE™ ALPHA LIPID™ LIFELINE™ COLOSTRUM POWDER, LACTOBACILLUS ACIDOPHILUS AND BIFIDOBACTERIUM FOOD SUPPLEMENT POWDER BLEND"

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), brochure, master formula, and photographs of the product submitted, subject article is a blended food powdered drink in the form of a free-flowing off-white to cream powder. It is composed of instant skim milk powder, colostrum, anhydrous dextrose, tri-calcium phosphate anhydrous, vitamins, and guar gum, among others. Packed in 450-g cans or 16-g sachets, subject article is to be dissolved in cold water or milk prior to consumption 30 minutes before a normal breakfast. It is recommended for persons five years and above to support immunity and to assist the body's natural repair process.

5	REASONS FOR CLASSIFICATION
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Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.

In view thereof, subject article is classified under AHTN 2022 subheading 1901.90.39, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ"; 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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BAGONG PILIPINAS

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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 2106.90.72 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero		25-0346
		3	DATE ISSUED
			11 June 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"IMMUFORT"</p> <p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product formulation, product brochure, and photograph of the product submitted, subject article is a vanilla-flavoured dietary supplement in the form of chewable tablets. It is composed of colostrum 40% IgG (Immunoglobulin G), sorbitol, magnesium stearate, vanilla flavour, silicon dioxide, and vanilla cream flavour. Packed in plastic bottles containing 60 tablets, subject article is to be taken at two tablets daily to support a healthy immune system.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, <i>inter alia</i>, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers; stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;">Digitally signed <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>