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AOCG Memo No. 122-2025

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 : 25 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 20 June 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-844	"FOR-GUD"	3808.94.90	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-1023	"L-THREONINE FEED GRADE 98.5%"	2922.50.90	MFN – Zero ACFTA – Zero* RCEP – Zero*
24-1037	"SANDSTONE GRANULE COATED ROOF"	7212.40.14	MFN – 10% ad valorem ACFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0041	"TOPCON LS-B110/B110W LASER RECEIVERS"	9015.90.00	MFN – Zero PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*
25-0112	"FLEXI PANEL ACCESSORIES, MODEL: WAL8011"	7604.29.90	MFN – 5% ad valorem ACFTA – Zero* RCEP – Zero*
25-0113	"FLEXI PANEL ACCESSORIES, MODEL: WAL8013"	7604.29.90	MFN – 5% ad valorem ACFTA – Zero* RCEP – Zero*
25-0269	"IPS CLASSIC® (IPS CLASSIC V TRANSPARENT NEUTRAL)"	3207.20.90	Export Duty - Zero
25-0271	"IPS CLASSIC® (IPS OPAQUE DENTIN V)"	3207.20.90	Export Duty - Zero
25-0272	"IPS CLASSIC® (IPS EFFECT)"	3207.20.90	Export Duty - Zero
25-0373	"63.2275 CONDENSED MILK FLAVOUR"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0374	"63.12147 MILD BUTTER FLAVOUR"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0389	"2 LAYER DISH DRAINER"	7323.99.90	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
25-0391	"METHIONINE HYDROXY ANALOGUE LIQUID"	2930.90.90	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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AOCG Memo No. 122-2025 p. 3

BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 25-078

20 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 13 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-844, 24-1023, 24-1037, 25-0041, 25-0112, 25-0113, 25-0269, 25-0271, 25-0272, 25-0373, 25-0374, 25-0389 and 25-0391, issued by this Commission on 20 June 2025. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA

Chairperson

Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
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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 3808.94.90		24-844
	MFN - 3% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		20 June 2025
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“FOR-GUD”</p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), brochure, product composition, product label, finished product quality specifications, and material safety data sheet submitted, subject article is a colourless to light-yellow liquid with a characteristic, pungent odour. It is composed of formic acid, sodium formate, and water. Packed in 25-L plastic containers, 200-L plastic drums, and in 1,000-L intermediate bulk containers (IBC), subject article is sprayed directly without dilution to finished feeds or grains, at a dosage of 3 to 5 kg per ton of feeds or grains, as an antimicrobial agent and preservative, among other uses.</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 these products are classified here in the following cases only, among others, when they are put up in packings (such as metal containers or paperboard cartons) for retail sale as disinfectants, insecticides, etc., or in such forms (e.g., in balls, strings of balls, tablets or plates) that there can be no doubt that they will normally be sold by retail.</p> <p>Furthermore, the products of heading 38.08 include disinfectants. Disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects. Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilizing instruments. They are also used in agriculture for disinfecting seeds and in the manufacture of animal feeds to control undesirable micro-organisms. The group includes sanitisers, bacteriostats and sterilisers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3808.94.90, 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.
	24-844

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.

MARILOU P. MENDOZA
Chairperson



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 2922.50.90		24-1023
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		20 June 2025
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"L-THREONINE FEED GRADE 98.5%"</p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), technical data sheet, product specifications, certificate of analysis, production process flowchart, safety data sheet, and product label submitted, subject article is a feed grade L-threonine (C₄H₉NO₃), an amino acid in the form of odourless, white granules. Packed in 25-kg bags, subject article is added to animal feeds to improve growth and carcass quality and meet the dietary requirement of animals in low-threonine grain and cereal diets. It has the following chemical structure:</p> <div style="text-align: center;"></div>

5	REASONS FOR CLASSIFICATION
	<p>Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.22 of the AHTN 2022 covers oxygen-function amino-compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2922.50.90, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of Certificate of Origin (CO) Forms "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</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 7212.40.14		24-1037
	MFN - 10% ad valorem	3	DATE ISSUED
	ACFTA - Zero		20 June 2025
	RCEP - Zero		

4	DESCRIPTION OF GOOD																														
<p style="text-align: center;">“SANDSTONE GRANULE COATED ROOF”</p> <p>Based on the brochure, mill certificate, production process, and sample submitted, subject article is a patterned or designed galvalume steel sheet containing, by weight, less than 0.6% of carbon. Its top part is successively coated and/or layered with acrylic resin protective coat, basecoat, natural stone chips, and clear acrylic overglaze, while the bottom part has an acrylic resin protective coat. Used as a roofing material with interlocking design, subject article is available in the following designs, with their corresponding specifications:</p>																															
<table><tr><th>Design</th><th>Bond</th><th>Classic</th><th>Shingle</th><th>Wood</th><th>Roman</th></tr><tr><td>Length (mm)</td><td>1,340</td><td>1,340</td><td>1,340</td><td>1,340</td><td>1,340</td></tr><tr><td>Width (mm)</td><td>420</td><td>420</td><td>420</td><td>420</td><td>420</td></tr><tr><td>Weight/Tile (kg)</td><td>2.8</td><td>2.8</td><td>2.8</td><td>2.8</td><td>2.8</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	Design	Bond	Classic	Shingle	Wood	Roman	Length (mm)	1,340	1,340	1,340	1,340	1,340	Width (mm)	420	420	420	420	420	Weight/Tile (kg)	2.8	2.8	2.8	2.8	2.8							
Design	Bond	Classic	Shingle	Wood	Roman																										
Length (mm)	1,340	1,340	1,340	1,340	1,340																										
Width (mm)	420	420	420	420	420																										
Weight/Tile (kg)	2.8	2.8	2.8	2.8	2.8																										
																															

5	REASONS FOR CLASSIFICATION
	<p>Heading 72.12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the same kind of products as described in heading 72.10 but, to fall in this heading, they must be of a width of less than 600 mm.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7212.40.14, with a Most Favoured Nation (MFN) rate of duty of 10% 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;">Digitally signed</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>

AOCG Memo No. 122-2025 r. 8



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 9015.90.00		25-0041
	MFN - Zero	3	DATE ISSUED
	PJEPA - Zero		20 June 2025
	AJCEPA - Zero		
	RCEP - Zero		

4	DESCRIPTION OF GOOD																
<p style="text-align: center;">“TOPCON LS-B110/B110W LASER RECEIVERS”</p> <p>Based on the brochure, instruction manual, and other technical information submitted, subject articles are laser receivers used in construction sites. These are mounted on heavy equipment machinery (e.g., graders and excavators) and receive laser signals from a transmitter to determine the machine’s position relative to a predetermined grade or level. Subject articles display visual indicators to guide the machine operator’s manual control and also feature an automatic mode to hydraulically control the elevation and/or the slope of the machine’s cutting edge. These are designed to help ensure precise leveling, grading, and alignment in construction and earthmoving operations. Intended to work in conjunction with a laser transmitter (imported separately), subject articles have the following specifications:</p>																	
<table><tr><th>Model Code</th><th>Configuration</th><th>Detective Range (mm)</th><th>Detective Angle</th><th>Dimension (WxDxH) (mm)</th></tr><tr><td>LS-B110</td><td>Automatic</td><td rowspan="2">250</td><td rowspan="2">360°</td><td rowspan="2">158 x 166 x 357</td></tr><tr><td>LS-B110W</td><td>Automatic with wireless communication switch</td></tr></table>						Model Code	Configuration	Detective Range (mm)	Detective Angle	Dimension (WxDxH) (mm)	LS-B110	Automatic	250	360°	158 x 166 x 357	LS-B110W	Automatic with wireless communication switch
Model Code	Configuration	Detective Range (mm)	Detective Angle	Dimension (WxDxH) (mm)													
LS-B110	Automatic	250	360°	158 x 166 x 357													
LS-B110W	Automatic with wireless communication switch																
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>																	

AOCG Memo No. 122-2025 P. 9

2	TCC (AR) NO.
	25-0041

Subject to the provisions of Notes 1 and 2 to this Chapter, this heading also covers parts and accessories of the goods of this heading.

In view thereof, subject articles are classified under AHTN 2022 subheading 9015.90.00, with a Most Favoured Nation (MFN) rate of duty of zero; 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

Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

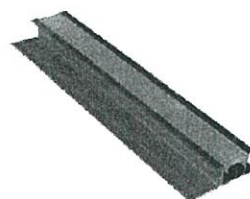
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7604.29.90		25-0112
	MFN - 5% ad valorem	3	DATE ISSUED
	ACFTA - Zero		20 June 2025
	RCEP - Zero		

4	DESCRIPTION OF GOOD
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“FLEXI PANEL ACCESSORIES, MODEL: WAL8011”

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, that is placed in between polyvinyl chloride (PVC) wall panels, to ensure the panels' seamless and secure installation. An open side or edge of subject article is covered with plastic as a provision for the installation of lighting fixtures.



5	REASONS FOR CLASSIFICATION
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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.

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, *mutatis mutandis*, to this heading.

AOCG Memo No. 122-2025 0-11

2	TCC (AR) NO.
	25-0112

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.

AOCG Memo No. 122-2025 P-12




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		25-0113	
		3	DATE ISSUED
		20 June 2025	
4	DESCRIPTION OF GOOD		
<p style="text-align: center;">“FLEXI PANEL ACCESSORIES, MODEL: WAL8013”</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 base trim, and is installed at the base of polyvinyl chloride (PVC) wall panels to secure the panels and conceal the edges. An open side or edge of subject article is covered with plastic as a provision for the installation of lighting fixtures.</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. 122-2025 P. 13

2	TCC (AR) NO.
	25-0113

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

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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 EXPORT DUTY	2	TCC (AR) NO.
	AHTN 3207.20.90 Export Duty - Zero		25-0269
		3	DATE ISSUED
			20 June 2025

4	DESCRIPTION OF GOOD
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“IPS CLASSIC® (IPS CLASSIC V TRANSPARENT NEUTRAL)”

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. It is composed of leucite glass ceramics, opalescent glass, and inorganic pigments. Subject article is used in the characterization of the incisal area (*i.e.*, to resemble the shade of the natural incisal area) of ceramic veneers on metal frameworks of patients with missing tooth structures or with partial edentulism. It is packed in 20-g, 100-g, or 250-g jars placed in carton boxes, and is applied and layered to the incisal area of the opaquerized metal framework, followed by firing.

5	REASONS FOR CLASSIFICATION
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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.

In view thereof, subject article is classified under AHTN 2022 subheading 3207.20.90.

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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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 EXPORT DUTY	2	TCC (AR) NO.
	AHTN 3207.20.90 Export Duty - Zero		25-0271
		3	DATE ISSUED
			20 June 2025

4	DESCRIPTION OF GOOD
	<p>“IPS CLASSIC® (IPS OPAQUE DENTIN V)”</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 available in various shades. It is composed of leucite glass ceramics, opalescent glass, and inorganic pigments. Packed in 20-g and 100-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>FOR THE COMMISSION</p> <p><i>Marilou P. Mendoza</i> <small>Digitally signed</small></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 EXPORT DUTY	2	TCC (AR) NO.
<p>AHTN 3207.20.90</p> <p>Export Duty - Zero</p>		25-0272	
		3	DATE ISSUED
		20 June 2025	

4	DESCRIPTION OF GOOD
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“IPS CLASSIC® (IPS EFFECT)”

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 available in different shades. It is composed of leucite glass ceramics, opalescent glass, and inorganic pigments. Subject article is used in the characterization of the incisal area (*i.e.*, reproduction of opalescent effects in the incisal area) of ceramic veneers on metal frameworks of patients with missing tooth structures or with partial edentulism. Packed in 20-g jars placed in carton boxes, it is applied and layered to the incisal area of the opaquerized metal framework, followed by firing.

5	REASONS FOR CLASSIFICATION
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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.

In view thereof, subject article is classified under AHTN 2022 subheading 3207.20.90.

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

FOR THE COMMISSION

Digitally signed

Digitally signed
Harish P. Kumbhar

MARILOU P. MENDOZA

Chairperson

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MASTER COPY

AOCG Memo No. 122-2025 P. 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 3302.10.30		25-0373
	MFN - 1% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		20 June 2025
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		
4	DESCRIPTION OF GOOD		
	"63.2275 CONDENSED MILK FLAVOUR"		
	<p>Based on the ingredients declaration, technical data sheet, safety data sheet, production process flowchart, packaging specification, and sample submitted, subject article is a flavouring preparation in the form of a colourless to yellow liquid with a sweet, milky, and lactonic organoleptic profile. It is composed of propylene glycol, triacetin, nonanoic acid, gamma undelactone, and furaneol. Packed in 25-kg (net weight) high-density polyethylene (HDPE) jerrycans, subject article is used as a flavouring in the manufacture of food products.</p>		
5	REASONS FOR CLASSIFICATION		
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, 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>		

AOCG Memo No. 122-2025 r. 18

2	TCC (AR) NO.
	25-0373

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

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AOCG Memo No. 122-2025 r. 19



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 3302.10.30		25-0374
	MFN - 1% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		20 June 2025
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		
4	DESCRIPTION OF GOOD		
	"63.12147 MILD BUTTER FLAVOUR"		
	Based on the ingredients declaration, technical data sheet, safety data sheet, production process flowchart, packaging specification, and sample submitted, subject article is a flavouring preparation in the form of a clear, colourless to slightly-yellow liquid with a butter, acidic, and creamy organoleptic profile. It is composed of ethyl butyrate, butyric acid, vanillin, and propylene glycol. Packed in 25-kg (net weight) high-density polyethylene (HDPE) jerrycans, subject article is used as a flavouring in the manufacture of food products.		
5	REASONS FOR CLASSIFICATION		
	Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.		
	In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, 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:		



AOCG Memo No. 122-2025 P. 20

2	TCC (AR) NO.
	25-0374

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

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

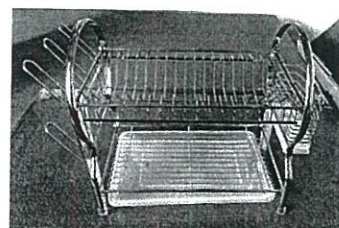
Under Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7323.99.90		25-0389
	MFN - 15% ad valorem	3	DATE ISSUED
	ACFTA - Zero		20 June 2025
	RCEP - Zero		

4 DESCRIPTION OF GOOD

"2 LAYER DISH DRAINER"

Based on the technical specifications, product composition and use, manufacturing process, and photographs of the product submitted, subject article is a two-tier dish rack made primarily of chrome-plated iron. It has cup and cutlery holders, an anti-slip foot cover, and a plastic tray. Designed for use in kitchens, subject article is used for storing and air-drying plates, bowls, cups, and utensils. It has dimensions (L x W x H) of 54.8 cm x 26 cm x 38.2 cm and weighs approximately 2.28 kg.



5 REASONS FOR CLASSIFICATION

Heading 73.23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, table, kitchen or other household articles and parts thereof, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises a wide range of iron or steel articles, not more specifically covered by other headings of the Nomenclature, used for table, kitchen or other household purposes; it includes the same goods for use in hotels, restaurants, boarding-houses, hospitals, canteens, barracks, etc. The group includes articles for kitchen use, such as plate racks, funnels.

In view thereof, subject article is classified under AHTN 2022 subheading 7323.99.90, 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.

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA

Chairperson

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2930.90.90 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		25-0391
		3	DATE ISSUED
			20 June 2025

4	DESCRIPTION OF GOOD
	<p align="center">"METHIONINE HYDROXY ANALOGUE LIQUID"</p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product brochure, declaration for the quantitative composition of the product, safety data sheet, manufacturing process flowchart, product label, and photograph of the packaging submitted, subject article is a brown viscous liquid with a characteristic odour. It is composed of 2-hydroxy-4-(methylthio)butyric acid (a hydroxy analogue of methionine with CAS No. 583-91-5), with solvent (water) and impurities (ammonium salt, arsenic, and heavy metals). Packed in 250-kg and 1,200-kg barrels, and in 36,000-kg cans, subject article is added to animal feeds to, among others, increase milk production, improve the health and reproduction of ruminants, and support the growth of poultry and swine.</p>

5	REASONS FOR CLASSIFICATION
	<p>Notes 1 (a) and (d) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 state that except where the context otherwise requires, the headings of this Chapter apply only to : (a) separate chemically defined organic compounds, whether or not containing impurities; and (d) the products mentioned in (a), (b) or (c) above dissolved in water.</p> <p>Heading 29.30 of the AHTN 2022 covers organo-sulphur compounds.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2930.90.90, 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.</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 align="right">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> 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>

