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AOCG Memo No. 124-2025

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 : *[Signature]* **BLESILDA N. BALAGTAS**
Officer-In-Charge
Assessment and Operations Coordinating Group

SUBJECT : **TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS
(TCC/AR)**

DATE : **04 JULY 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 25 June 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0030	"TOPCON HIPER VR (GNSS RECEIVER)"	8526.91.90	MFN – Zero PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*
25-0035	"TOPCON MILLIMETER GPS®(mmGPS®)"	9015.80.90	MFN – Zero PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*
25-0039	"TOPCON LX-100 WEIGHING SYSTEM FOR EXCAVATORS"	8423.89.10	MFN - Zero
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



Gate 3, South Harbor, Port Area, Manila 1018

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0057	"IP DOOR CF CONTROLLER, Model Nos.: CTRL-1DR-CF/IP (2.0A)-PCB and CTRL-2DR-CF/IP(2.0A)-PCB"	8537.10.99	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0310	"S20 HTC BLANK PANEL"	7606.12.35	MFN – 3% ad valorem AANZFTA – Zero* RCEP – Zero*
25-0313	"PARENT ROLL FACIAL TISSUE"	4803.00.90	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 7.5% ad valorem* AHKFTA – 10% ad valorem* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0314	"PARENT ROLL KITCHEN TOWEL"	4803.00.90	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 7.5% ad valorem* AHKFTA – 10% ad valorem* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – 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 .
25-0318	"NON-WOVEN PHILIC A20150AR"	5603.11.00	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 3% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 10% ad valorem*
25-0320	"DRÄGER JAUNDICE METER JM-105"	9018.90.31	MFN – Zero PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*
25-0343	"AQUALYSO STD"	3824.99.99	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – 3% ad valorem* AKFTA – Zero* RCEP – Zero*
25-0363	"GRAINPRO® OXYGEN ANALYZER, MODEL: GPO2-AN"	9027.10.00	MFN - Zero
25-0365	"S10 HTC BLANK PANEL"	7606.12.35	MFN – 3% ad valorem AANZFTA – Zero* RCEP – Zero*
25-0366	"S5 HTC BLANK PANEL"	7606.12.35	MFN – 3% ad valorem AANZFTA – Zero* RCEP – Zero*
25-0384	"GARMIN FORERUNNER 165"	8517.62.59	MFN - Zero
25-0387	"NAN INFINIPRO HA 3 DEJWHPB035 (700 g and 800 g)"	2106.90.89	MFN – 5% ad valorem
25-0394	"PROBE-BAC SE"	2309.90.20	MFN – Zero 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
25-0395	"FERMKITO"	2309.90.20	MFN – Zero AKFTA – Zero* PH-KR FTA – Zero* RCEP – Zero*
25-0396	"CLEO"	2309.90.20	MFN – Zero AKFTA – Zero* PH-KR FTA – Zero* RCEP – Zero*
25-0397	"CHROMIUM PICOLINATE"	2933.39.90	MFN – 1% ad valorem AKFTA – Zero* PH-KR FTA – Zero* RCEP – Zero*
25-0403	"LUBAN DNDA-8320"	3901.40.00	MFN – 3% ad valorem
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Ref. No. 25-079

25 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 20 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 25-0030, 25-0035, 25-0039, 25-0057, 25-0310, 25-0313, 25-0314, 25-0318, 25-0320, 25-0343, 25-0363, 25-0365, 25-0366, 25-0384, 25-0387, 25-0394, 25-0395, 25-0396, 25-0397, and 25-0403, issued by this Commission on 25 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.
	AHTN 8526.91.90		25-0030
	MFN - Zero	3	DATE ISSUED
	PJEPA - Zero		25 June 2025
	AJCEPA - Zero		
	RCEP - Zero		

4	DESCRIPTION OF GOOD																
	<p>“TOPCON HIPER VR (GNSS RECEIVER)”</p> <p>Based on the brochure and technical data sheet submitted, subject article is a compact Global Navigation Satellite System (GNSS) receiver capable of identifying and using every satellite signal from available channels to provide positioning data that is accurate within centimeters. With a rugged design to withstand harsh environments, subject article is ideal for a wide range of surveying applications and has the following specifications:</p> <table><tr><td>Communications</td><td>Internal Radio (Optional), Cellular (Optional 4G), LongLink™, Bluetooth™, Ports (1 Serial, 1 Universal Serial Bus, 3 connectors)</td></tr><tr><td>Data Output Format</td><td>TPS, RTCM, CMR/CMR+, NMEA, BINEX</td></tr><tr><td>Internal Memory</td><td>8 Gigabytes</td></tr><tr><td>Update Rate</td><td>Up to 20 Hz</td></tr><tr><td>External Power Supply</td><td>9.0 - 27.0 V DC</td></tr><tr><td>Battery</td><td>Li-ion 11,600 mAh, 3.7 V</td></tr><tr><td>Dimension (W x H)</td><td>14.90 cm x 9.46 cm</td></tr><tr><td>Weight</td><td>1.061 kg</td></tr></table>	Communications	Internal Radio (Optional), Cellular (Optional 4G), LongLink™, Bluetooth™, Ports (1 Serial, 1 Universal Serial Bus, 3 connectors)	Data Output Format	TPS, RTCM, CMR/CMR+, NMEA, BINEX	Internal Memory	8 Gigabytes	Update Rate	Up to 20 Hz	External Power Supply	9.0 - 27.0 V DC	Battery	Li-ion 11,600 mAh, 3.7 V	Dimension (W x H)	14.90 cm x 9.46 cm	Weight	1.061 kg
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Data Output Format	TPS, RTCM, CMR/CMR+, NMEA, BINEX																
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External Power Supply	9.0 - 27.0 V DC																
Battery	Li-ion 11,600 mAh, 3.7 V																
Dimension (W x H)	14.90 cm x 9.46 cm																
Weight	1.061 kg																

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers radar apparatus, radio navigational aid apparatus and radio remote control apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes radio navigational aid equipment (e.g., radio beacons and radio buoys, with fixed or rotating aerials; receivers, including radio compasses equipped with multiple aerials or with a directional frame aerial). It also includes global positioning system (GPS) receivers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8526.91.90, 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.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p>FOR THE COMMISSION</p> <p><i>Digitally signed</i></p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA</p> <p>Chairperson</p> <p>Note: In line with the Commission’s objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9015.80.90		25-0035
	MFN - Zero	3	DATE ISSUED
	PJEPA - Zero		25 June 2025
	AJCEPA - Zero		
	RCEP - Zero		

4 DESCRIPTION OF GOOD

“TOPCON MILLIMETER GPS® (mmGPS®)”

Based on the brochure and information obtained from the video links submitted, subject article is a high-precision measurement system consisting of a laser transmitter and receiver, and a display unit incorporating a Global Navigation Satellite System (GNSS) antenna. During use, the transmitter, placed on-site, emits laser signals that create a measurement zone. The receiver, installed on a heavy equipment machinery (e.g., dozers, graders, and pavers), detects and decodes the signals emitted by the transmitter to achieve millimeter-level measurement of elevations. The data is then processed by the display unit, which visually indicates the machine's vertical and horizontal elevations and location (via GNSS) to guide the operator in controlling the machinery, ensuring accurate grading, paving, and other machine-controlled operations. Subject article comes with mounting brackets, cables, and sensors, among others.

5 REASONS FOR CLASSIFICATION

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 levelling are generally intended for use in the field, for example, in cartography (land or hydrographic maps); in the preparation of plans; for triangulation measurements; for calculating the area of a piece of land; in determining heights above or below some horizontal reference level; and for all similar measurements in constructional work (building roads, dams, bridges, etc.), in mining, in military operations, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 9015.80.90, with a Most Favoured Nation (MFN) rate of duty of zero; 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

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 8423.89.10 MFN - Zero		25-0039
		3	DATE ISSUED
			25 June 2025

4 DESCRIPTION OF GOOD

"TOPCON LX-100 WEIGHING SYSTEM FOR EXCAVATORS"

Based on the schematic diagram, technical catalogue/brochure, and other technical information submitted, subject article is an on-board weighing system for excavators or backhoes. It measures, displays, and records the weight of each bucketful of material moved by an excavator (by sensing the lifting mechanism's hydraulic pressure), and then transmits the signals that are captured and filtered by the sensors to the head unit. Subject article features a user-friendly interface, supports up to 10 reference fields, and enables detailed tracking of aggregate types, truck numbers, locations, and job sites. It is capable of measuring up to 40,000 kg per bucket load.

5 REASONS FOR CLASSIFICATION

Heading 84.23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of balances of a sensitivity of 5 cg or better (heading 90.16), this heading covers, among others, machinery and appliances for the direct determination of the weight of objects, whether electronically (by means of transducers), by balancing the object against exchangeable weights, by manipulation of movable (cursor) weights on a calibrated beam (steelyard or other), or by automatic recording on a scale or indicator in machines operating by means or springs, levers or counterweights, or hydraulically, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 8423.89.10, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA
Chairperson

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

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8537.10.99		25-0057
	MFN - 1% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		25 June 2025
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD														
	"IP DOOR CF CONTROLLER, Model Nos.: CTRL-1DR-CF/IP (2.0A)-PCB and CTRL-2DR-CF/IP(2.0A)-PCB"														
	<p>Based on the brochures, installation guide, and other technical information submitted, subject articles are single- or double-door controllers, in the form of printed circuit boards (PCB), and having components such as resistors, capacitors, diodes, inductors, transistors, integrated circuits, relays, and connectors. Acting as a security system, these use internet protocol (IP) technology to allow or deny access once installed on doors. These can support 150,000 users and 80,000 events in their memories, with high-speed transmission capable of searching 150,000 users within one second. Subject articles are to be imported without their casings, batteries, and transformers, and have the following specifications:</p>														
	<table><tr><td>Processing Unit</td><td>Freescall CF microcontroller 32 bits @ 60 mHz</td></tr><tr><td>Memory</td><td>2034 kb EEPROM & 16 Mb FLASH</td></tr><tr><td>Communication</td><td>RJ45 Ethernet / 10/100 Base-T</td></tr><tr><td>Network Protocols</td><td>TCP/IP, ARP, DHCP</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	Freescall CF microcontroller 32 bits @ 60 mHz	Memory	2034 kb EEPROM & 16 Mb FLASH	Communication	RJ45 Ethernet / 10/100 Base-T	Network Protocols	TCP/IP, ARP, DHCP	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	Freescall CF microcontroller 32 bits @ 60 mHz														
Memory	2034 kb EEPROM & 16 Mb FLASH														
Communication	RJ45 Ethernet / 10/100 Base-T														
Network Protocols	TCP/IP, ARP, DHCP														
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 articles are 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>

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2	TCC (AR) NO.
	25-0057

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.

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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 7606.12.35		25-0310
	MFN - 3% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		25 June 2025
	RCEP - Zero		

4	DESCRIPTION OF GOOD												
	<p align="center">“S20 HTC BLANK PANEL”</p> <p>Based on the product and safety data sheets submitted, subject article is a blank, high-visibility photoluminescent (PL) flat panel suitable for indoor and outdoor use. It is manufactured from grade 5005 aluminium alloy sheet, strontium aluminate-based photoluminescent pigment, and cross-linked thermoset polyester-based resin, among others. The photoluminescent pigments are embedded in thermoset polyester carriers to integrally bond the active ingredients onto the aluminium sheet following curing at high temperature. With a thickness of 0.9 mm, subject article is prepared for use as a base material for many safety signs and is supplied in the following sizes:</p> <table border="1"> <thead> <tr> <th>Product Code</th><th>Product Size (mm)</th></tr> </thead> <tbody> <tr> <td>S20-BLANK-240100</td><td>2,400 x 1,000</td></tr> <tr> <td>S20-BLANK-120100</td><td>1,200 x 1,000</td></tr> <tr> <td>S20-BLANK-945580</td><td>945 x 580</td></tr> <tr> <td>S20-BLANK-600475</td><td>600 x 475</td></tr> <tr> <td>S20-BLANK-315290</td><td>315 x 290</td></tr> </tbody> </table>	Product Code	Product Size (mm)	S20-BLANK-240100	2,400 x 1,000	S20-BLANK-120100	1,200 x 1,000	S20-BLANK-945580	945 x 580	S20-BLANK-600475	600 x 475	S20-BLANK-315290	315 x 290
Product Code	Product Size (mm)												
S20-BLANK-240100	2,400 x 1,000												
S20-BLANK-120100	1,200 x 1,000												
S20-BLANK-945580	945 x 580												
S20-BLANK-600475	600 x 475												
S20-BLANK-315290	315 x 290												
5	REASONS FOR CLASSIFICATION												
	<p>Note 9 (d) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 state that for the purposes of Chapters 74 to 76 and 78 to 81, the following expressions have the meanings hereby assigned to them : (d) Plates, sheets, strip and foil - flat-surfaced products (other than the unwrought products), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :</p>												

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2	TCC (AR) NO.
	25-0310

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings for plates, sheets, strip, and foil apply, inter alia, to plates, sheets, strip, and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

Heading 76.06 of the AHTN 2022 covers aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.

In view thereof, subject article is classified under AHTN 2022 subheading 7606.12.35, with a Most Favoured Nation (MFN) rate of duty of 3% 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

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

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 4803.00.90</p> <p>MFN - 10% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - 7.5% ad valorem AHKFTA - 10% ad valorem AIFTA - 5% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>			25-0313
		3	DATE ISSUED
		25 June 2025	
4	DESCRIPTION OF GOOD		
<p style="text-align: center;">“PARENT ROLL FACIAL TISSUE”</p> <p>Based on the product composition sheet, manufacturing process flowchart, pro forma invoice, and quality test report submitted, subject article is a two- or three-ply facial tissue parent roll. It is produced by pulping virgin wood pulps (composed of 30% softwood and 70% hardwood), followed by disc milling, wet pressing, drying, and winding. Subject article has a grammage (basis weight) of 13.5 g/m² and width of 1,200 mm. It is used in producing standard size facial tissues.</p>			
5	REASONS FOR CLASSIFICATION		
<p>Note 8 (a) to Chapter 48 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres in strips or rolls of a width exceeding 36 cm.</p> <p>Heading 48.03 of the AHTN 2022 covers toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers two categories of goods, among others, toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 4803.00.90, 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:</p>			

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2	TCC (AR) NO.
	25-0313

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)	7.5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	10	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	5	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.

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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.
<p>AHTN 4803.00.90</p> <p>MFN - 10% ad valorem ATIGA - Zero</p> <p>AANZFTA - Zero ACFTA - 7.5% ad valorem</p> <p>AHKFTA - 10% ad valorem AIFTA - 5% ad valorem</p> <p>AJCEPA - Zero AKFTA - Zero</p> <p>RCEP - Zero</p>		25-0314	
		3	DATE ISSUED
		25 June 2025	

4	DESCRIPTION OF GOOD
<p>“PARENT ROLL KITCHEN TOWEL”</p> <p>Based on the product composition sheet, manufacturing process flowchart, pro forma invoice, quality test report, photographs of the product, and sample submitted, subject article is a single-ply kitchen paper towel parent roll. It is produced by pulping virgin wood pulps (composed of 40% softwood and 60% hardwood), followed by disc milling, wet pressing, drying, and winding. Subject article has a grammage (basis weight) of 21 g/m² or 25 g/m² and width of 2,770 mm. It is used in producing standard size kitchen paper towels.</p>	

5	REASONS FOR CLASSIFICATION
<p>Note 8 (a) to Chapter 48 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres in strips or rolls of a width exceeding 36 cm.</p> <p>Heading 48.03 of the AHTN 2022 covers toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers two categories of goods, among others, toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 4803.00.90, 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:</p>	

2	TCC (AR) NO.
	25-0314

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)	7.5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	10	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	5	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

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FOR THE COMMISSION

 Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 5603.11.00		25-0318
	MFN - 15% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		25 June 2025
	AHKFTA - 3% ad valorem		
	AJCEPA - Zero		
	RCEP - 10% ad valorem		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - 5% ad valorem		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"NON-WOVEN PHILIC A20150AR"</p> <p>Based on the manufacturing process, safety data sheet, photographs of the product and packaging, product sample, and other technical information submitted, subject article is a non-woven, spunbonded (using man-made filaments) hydrophilic fibre sheet. It is produced by mixing and extruding polypropylene (PP) resins, additives, and pigments, followed by cooling, stretching, laying down, thermal bonding and spinning, and winding. Imported in rolls of 140 mm x 9,300 mm (W x L) and with a basis weight of 15 g/m², subject article is used as the top sheet layer in the production of disposable diapers.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 56.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers nonwovens, whether or not impregnated, coated, covered or laminated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that a nonwoven is a sheet or web of predominantly textile fibres oriented directionally or randomly and bonded. These fibres may be of natural or man-made origin. They may be staple fibres (natural or man-made) or man-made filaments or be formed in situ. Nonwovens can be produced in various ways and production can be conveniently divided into the three stages: web formation, bonding and finishing. Nonwovens differ in thickness and in their characteristic features (flexibility, elasticity, resistance to tearing, absorbency, stability, etc.) according to the manufacturing or bonding process, the density of the fibres or filaments and the number of webs. Except where they are covered more specifically by other headings in the Nomenclature, the heading covers nonwovens in the piece, cut to length or simply cut to rectangular (including square) shape from larger pieces without other working, whether or not presented folded or put up in packings (e.g., for retail sale). These include top-sheets for the manufacture of disposable napkins (diapers) or sanitary towels.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 5603.11.00, with a Most Favoured Nation (MFN) rate of duty of 15% 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.
	25-0318

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)	3	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)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	10	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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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 9018.90.31 MFN - Zero PJEPA - Zero AJCEPA - Zero RCEP - Zero		25-0320
		3	DATE ISSUED
			25 June 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“DRÄGER JAUNDICE METER JM-105”</p> <p>Based on the brochure and instruction manual submitted, subject article is a non-invasive, non-diagnostic, transcutaneous bilirubinometer. It is designed to measure the yellowness of subcutaneous tissue in newborn infants/neonatal patients born ≥ 24 weeks gestation who have not undergone exchange transfusion, for the detection of neonatal hyperbilirubinemia in the early stage. Placed on the infant's sternum or forehead during use, subject article is intended for use in hospitals or doctor's offices under a physician's supervision and comes with a docking station and alternating current (AC) adapter.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 90.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9018.90.31, 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.</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>



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p>AHTN 3824.99.99</p> <p>MFN - 3% ad valorem ATIGA - Zero</p> <p>AANZFTA - Zero ACFTA - Zero</p> <p>AHKFTA - Zero AIFTA - Zero</p> <p>AJCEPA - 3% ad valorem AKFTA - Zero</p> <p>RCEP - Zero</p>		25-0343	
		3 DATE ISSUED	
		25 June 2025	
4 DESCRIPTION OF GOOD			
<p>“AQUALYSO STD”</p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product information, manufacturing process, safety data sheet, and product brochure submitted, subject article is a feed emulsifier in the form of a free-flowing powder. It is composed of lecithin (emulsifier); butylated hydroxytoluene (BHT) (E321), butylated hydroxyanisole (BHA) (1b320), and propyl gallate (E310) (antioxidants); precipitated and dried silicic acid (E551a) (desiccant); natural mixtures of steatites and chlorite (E560) (carrier); and calcium carbonate (carrier). Packed in 20-kg multilayer bags, subject article is added to aquaculture feeds at a rate of 0.25 to 2 kg per metric ton of finished feeds, to enhance fat, protein, and feed utilization efficiencies, compensate for reduced levels of dietary fat, and improve aquaculture growth rates.</p>			
5 REASONS FOR CLASSIFICATION			
<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>			



2	TCC (AR) NO.
	25-0343

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	3	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

 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 9027.10.00 MFN - Zero		25-0363
		3	DATE ISSUED
			25 June 2025

4 DESCRIPTION OF GOOD

“GRAINPRO® OXYGEN ANALYZER, MODEL: GPO2-AN”

Based on the product information sheet, instruction manual, and other technical information submitted, subject article is a portable, hand-held, and lightweight oxygen analyzer. It is equipped with an electrochemical sensor capable of measuring oxygen levels within a range of 0 to 21% and a liquid crystal display (LCD) digital display with a low-battery indicator. Powered by a 9-V lithium-manganese battery, subject article is intended to be used in gastight storage bags/systems for dry agricultural commodities. It comes with a hand pump and a hose.



5 REASONS FOR CLASSIFICATION

Heading 90.27 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes gas or smoke analysis apparatus. These are used to analyse combustible gases or combustion by-products (burnt gases) in coke ovens, gas producers, blast furnaces, etc., in particular, for determining their content of carbon dioxide, carbon monoxide, oxygen, hydrogen, nitrogen or hydrocarbons. Electrical gas or smoke analysis apparatus are mainly for determining and measuring the content of the following gases: carbon dioxide, carbon monoxide and hydrogen, oxygen, hydrogen, sulphur dioxide, ammonia.

In view thereof, subject article is classified under AHTN 2022 subheading 9027.10.00, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

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MARILOU P. MENDOZA
Chairperson

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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 7606.12.35		25-0365
	MFN - 3% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		25 June 2025
	RCEP - Zero		

4	DESCRIPTION OF GOOD						
	<p style="text-align: center;">“S10 HTC BLANK PANEL”</p> <p>Based on the product and safety data sheets submitted, subject article is a blank, high-visibility photoluminescent (PL) flat panel suitable for indoor and outdoor use. It is manufactured from grade 5005 aluminium alloy sheet, strontium aluminate-based photoluminescent pigment, and cross-linked thermoset polyester-based resin, among others. The photoluminescent pigments are embedded in thermoset polyester carriers to integrally bond the active ingredients onto the aluminium sheet following curing at high temperature. With a thickness of 0.9 mm, subject article is prepared for use as a base material for many safety signs and is supplied in the following sizes:</p> <table><tr><th>Product Code</th><th>Product Size (mm)</th></tr><tr><td>S10-BLANK-240100</td><td>2,400 x 1,000</td></tr><tr><td>S10-BLANK-120100</td><td>1,200 x 1,000</td></tr></table>	Product Code	Product Size (mm)	S10-BLANK-240100	2,400 x 1,000	S10-BLANK-120100	1,200 x 1,000
Product Code	Product Size (mm)						
S10-BLANK-240100	2,400 x 1,000						
S10-BLANK-120100	1,200 x 1,000						

5	REASONS FOR CLASSIFICATION
	<p>Note 9 (d) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 state that for the purposes of Chapters 74 to 76 and 78 to 81, the following expressions have the meanings hereby assigned to them : (d) Plates, sheets, strip and foil - flat-surfaced products (other than the unwrought products), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :</p>

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2	TCC (AR) NO.
	25-0365

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings for plates, sheets, strip, and foil apply, inter alia, to plates, sheets, strip, and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

Heading 76.06 of the AHTN 2022 covers aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.

In view thereof, subject article is classified under AHTN 2022 subheading 7606.12.35, with a Most Favoured Nation (MFN) rate of duty of 3% 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.

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FOR THE COMMISSION

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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 7606.12.35		25-0366
	MFN - 3% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		25 June 2025
	RCEP - Zero		

4	DESCRIPTION OF GOOD						
	<p style="text-align: center;">“S5 HTC BLANK PANEL”</p> <p>Based on the product and safety data sheets submitted, subject article is a blank, high-visibility photoluminescent (PL) flat panel suitable for indoor and outdoor use. It is manufactured from grade 5005 aluminium alloy sheet, strontium aluminate-based photoluminescent pigment, and cross-linked thermoset polyester-based resin, among others. The photoluminescent pigments are embedded in thermoset polyester carriers to integrally bond the active ingredients onto the aluminium sheet following curing at high temperature. With a thickness of 0.9 mm, subject article is prepared for use as a base material for many safety signs and is supplied in the following sizes:</p> <table><tr><th>Product Code</th><th>Product Size (mm)</th></tr><tr><td>S5-BLANK-240100</td><td>2,400 x 1,000</td></tr><tr><td>S5-BLANK-120100</td><td>1,200 x 1,000</td></tr></table>	Product Code	Product Size (mm)	S5-BLANK-240100	2,400 x 1,000	S5-BLANK-120100	1,200 x 1,000
Product Code	Product Size (mm)						
S5-BLANK-240100	2,400 x 1,000						
S5-BLANK-120100	1,200 x 1,000						

5	REASONS FOR CLASSIFICATION
	<p>Note 9 (d) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 state that for the purposes of Chapters 74 to 76 and 78 to 81, the following expressions have the meanings hereby assigned to them : (d) Plates, sheets, strip and foil - flat-surfaced products (other than the unwrought products), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :</p>



2	TCC (AR) NO.
	25-0366

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings for plates, sheets, strip, and foil apply, inter alia, to plates, sheets, strip, and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

Heading 76.06 of the AHTN 2022 covers aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.

In view thereof, subject article is classified under AHTN 2022 subheading 7606.12.35, with a Most Favoured Nation (MFN) rate of duty of 3% 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.

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FOR THE COMMISSION

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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 8517.62.59 MFN - Zero		25-0384
		3	DATE ISSUED
			25 June 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“GARMIN FORERUNNER 165”</p> <p>Based on the owner’s manual, exploded diagram, and other technical information submitted, subject article is a smart, battery-operated wearable device designed to be worn on the wrist, and capable of receiving and transmitting data. It features a touch-sensitive, active-matrix organic light-emitting diode (AMOLED) display, internal memory, 4 GB storage, battery, Global Positioning System (GPS) module, and heart rate sensor. Once paired to a host device (e.g., smartphone, tablet, or computer) via Bluetooth® or through WiFi, subject article is capable of performing a variety of functions, which includes displaying time and date information, answering and rejecting calls, sending default text messages, operating music player functions of the host device, and providing location- or map-related information.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, other communication apparatus. This group includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8517.62.59, 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 style="text-align: right;">FOR THE COMMISSION  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>





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 2106.90.89 MFN - 5% ad valorem		25-0387	
		3	DATE ISSUED
		25 June 2025	

4	DESCRIPTION OF GOOD
"NAN INFINIPRO HA 3 DEJWHPB035 (700 g and 800 g)" Based on the manufacturer's declaration, manufacturing process flowchart, product label, and packaging confirmation submitted, subject article is a powdered milk formula intended for infants from 12 to 36 months of age. It is composed of partially hydrolyzed whey protein, lactose, vegetable oils, minerals, docosahexaenoic acid/arachidonic acid (DHA/ARA), vitamins, oligosaccharides, probiotic (<i>Bifidobacterium lactis</i>), and lacto-N-tetraose, among others. Packed in 800-g tin cans or in 700-g cartons containing two pieces of 350-g packs, subject article is to be dissolved in cooled boiled water prior to consumption.	
5	REASONS FOR CLASSIFICATION
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 provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption. In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.89, with a Most Favoured Nation (MFN) rate of duty of 5% 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. <div>FOR THE COMMISSION Digitally signed MARILOU P. MENDOZA Chairperson</div>	
Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.	



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero AKFTA - Zero PH-KR FTA - Zero RCEP - Zero		25-0394
		3	DATE ISSUED
			25 June 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“PROBE-BAC SE”</p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), certificate of formula, production process flowchart, specification sheet, product application, brochure, and photographs of the product and packaging submitted, subject article is a probiotic feed additive in the form of a maize-yellow powder with a faint flavour. It is composed of spray-dried probiotic concentrate (containing 1 million colony-forming units (CFU) of <i>Bacillus subtilis</i> per gram of powder) and extruded corn (as carrier). Packed in 20-kg bags, subject article is added to swine feeds at a rate of 500 to 1,000 g per ton of feeds to, among others, maintain and enhance the balance of intestinal microbiota (by stimulating the growth of beneficial bacteria in the gut), enhance nutrients utilization, and improve production performance.</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, for use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premises”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are of three types, among others, those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.</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; 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 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> <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 Digitally signed <i>MariLou P. Mendoza</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.
<p>AHTN 2309.90.20</p> <p>MFN - Zero</p> <p>AKFTA - Zero</p> <p>PH-KR FTA - Zero</p> <p>RCEP - Zero</p>		25-0395	
		3	DATE ISSUED
		25 June 2025	

4	DESCRIPTION OF GOOD
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“FERMKITO”

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), certificate of formula, production process flowchart, specification sheet, product application, brochure, and photographs of the product and packaging submitted, subject article is a feed supplement in the form of a saddle brown powder with a mild flavour. It contains chitin, chitosan, chitosan oligosaccharide, fermentation metabolites, and natural antioxidants produced from the fermentation of crab shells with probiotic microbes (*Aspergillus niger*, *Aspergillus oryzae*, and *Bacillus subtilis*), with whey protein as carrier. Packed in 20-kg bags, subject article is added to the feeds of swine, poultry, ruminants, and aquaculture species, at a dosage of 1 to 3 kg per ton of animal feeds, to, among others, prevent fatty liver syndrome, enhance production performance, and increase egg production.

5	REASONS FOR CLASSIFICATION
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Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-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 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.

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
Laurie P. Kennedy

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero AKFTA - Zero PH-KR FTA - Zero RCEP - Zero		25-0396
		3	DATE ISSUED
			25 June 2025

4 DESCRIPTION OF GOOD

"CLEO"

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), certificate of formula, production process flowchart, specification sheet, product application, brochure, and photographs of the product and packaging submitted, subject article is a probiotic feed additive in the form of a brown powder with the typical smell of yeast fermentation. It is composed of *Bacillus licheniformis* and *Bacillus subtilis* with carriers (zeolite, calcium carbonate, yeast culture, and lactic acid bacteria). Packed in 20-kg kraft bags, subject article is added to the feeds of swine, poultry, ruminants, and aquaculture species, at a recommended dosage of 500 to 1,000 g per ton of animal feeds, to improve gut health and animal productivity (through its enzyme secretion and antimicrobial effect), support the growth of beneficial microbes, and reduce the offensive odour of animal manure.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making the complete feeds or supplementary feeds. These preparations, known in trade as "premixes", are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are of three types, among others, those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-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 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.

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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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2933.39.90 MFN - 1% ad valorem AKFTA - Zero PH-KR FTA - Zero RCEP - Zero		25-0397
		3	DATE ISSUED
			25 June 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“CHROMIUM PICOLINATE”</p> <p>Based on the certificate of formula, production process flowchart, specification sheet, production application, and photographs of the product and packaging submitted, subject article is pure feed-grade chromium picolinate in the form of a pinkish-red powder. Packed in 20-kg boxes containing 20 pieces of 1-kg bags and in 20-kg bags, subject article is added to the feeds of swine, poultry, ruminants, and aquaculture species, at a rate of 1.7 g per ton of finished feeds, as an organic chromium source and to enhance the growth and reproductive performance of animals, among others.</p>

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 29.33 of the AHTN 2022 covers heterocyclic compounds with nitrogen heteroatom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure. This part includes, <i>inter alia</i>, pyridine derivatives.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2933.39.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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> <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>Marilou P. Mendoza</i> Digitally signed</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>

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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 3901.40.00 MFN - 3% ad valorem		25-0403
		3	DATE ISSUED
			25 June 2025

4 DESCRIPTION OF GOOD

"LUBAN DNDA-8320"

Based on the technical data sheet, testing report, safety data sheet, and sample submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 91% ethylene and more than 9% 1-butene, with antioxidant additive. It is in the form of white granules, with a melt index of 20 g/10 minutes at 190°C and a density of 0.924 g/cm³. Packed in 25-kg bags, subject article is used as raw material in the manufacture of injection molded food containers, housewares, lids, and shopping baskets.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression "copolymers" covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6 (b) to this Chapter states that in headings 39.01 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 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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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