



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. AGATON TEODORO O. UVERO,
Deputy Commissioner
Assessment and Operations Coordinating Group

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

DATE : 07 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 30 June 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0385	"STATION CLASS POLYMERIC SURGE ARRESTER, MODEL: INZSP 2410"	8535.40.00	MFN - Zero
25-0408	"VITAMIN PREMIX DAIRY 8810 WET USE NON-GMO"	2106.90.73	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
25-0409	"COCOA POWDER JB350-11"	1805.00.00	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 5% ad valorem* AJCEPA – Zero* AKFTA – 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
25-0413	"SUPA-SALTS®"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS





BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Ref. No. 25-080

30 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 four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 25-0385, 25-0408, 25-0409, and 25-0413, issued by this Commission on 30 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



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 8535.40.00 MFN - Zero		25-0385
		3	DATE ISSUED
			30 June 2025

4	DESCRIPTION OF GOOD								
<p>“STATION CLASS POLYMERIC SURGE ARRESTER, MODEL: INZSP 2410”</p> <p>Based on the brochure submitted, subject article is a high-voltage protective device used in electrical distribution and transmission systems. It features a robust polymeric housing made from silicone, providing water tightness and preventing moisture ingress. This arrester is equipped with zinc oxide (ZnO)-based varistor blocks, providing effective protection against overvoltages caused by lightning or switching events. To be installed in overhead lines and inside switchgears, subject article has the following specifications:</p> <table><tr><th>Rated Voltage (kV)</th><th>Maximum Continuous Operating Voltage (kV)</th><th>Arcing Distance (mm)</th><th>Creepage Distance (mm)</th></tr><tr><td>24</td><td>19.5</td><td>265</td><td>795</td></tr></table>		Rated Voltage (kV)	Maximum Continuous Operating Voltage (kV)	Arcing Distance (mm)	Creepage Distance (mm)	24	19.5	265	795
Rated Voltage (kV)	Maximum Continuous Operating Voltage (kV)	Arcing Distance (mm)	Creepage Distance (mm)						
24	19.5	265	795						

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.35 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these include lightning arresters. These are protective devices designed to protect high tension cables or electrical installations from the effects of lightning; they consist of a device normally insulating to the high tension line but which breaks down and becomes a conducting path to earth in the event of exceptionally high voltages which otherwise would damage the line or electrical installation. Among the many types are metal oxide arresters, carbon granule arresters, arresters consisting of a horned spark gap or guard shield mounted on an insulator or an insulator chain, electrolytic arresters, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8535.40.00, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p>FOR THE COMMISSION</p> <p><i>Mari Lou 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 IMPORT DUTY	2	TCC (AR) NO.
<p>AHTN 2106.90.73</p> <p>MFN - 1% ad valorem</p> <p>ACFTA - Zero</p> <p>RCEP - Zero</p>		25-0408	
		3	DATE ISSUED
		30 June 2025	

4	DESCRIPTION OF GOOD
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"VITAMIN PREMIX DAIRY 8810 WET USE NON-GMO"

Based on the customer specification sheet, certificate of analysis, production process flowchart, internal specifications, and packing list submitted, subject article is a fortificant premix in the form of an orange or yellow powder with a faint odour. It is composed of vitamins (A, B₁, B₂, B₃, B₅, B₆, B₇, B₉, B₁₂, C, D₃, E, and K₁), mineral (selenium), taurine, and maltodextrin (carrier). Packed in a 25-kg foil laminated bag contained in a cardboard box, subject article is used as a source of nutrients in the manufacture of growing-up milk.

5	REASONS FOR CLASSIFICATION
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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 consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

Digitally signed

Digitally signed
 Frank P. Kennedy

MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 125-2025 P. 6



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.
<div>AHTN 1805.00.00</div> <div>MFN - 7% ad valorem ATIGA - Zero</div> <div>AANZFTA - Zero ACFTA - Zero</div> <div>AHKFTA - Zero AIFTA - 5% ad valorem</div> <div>AJCEPA - Zero AKFTA - Zero</div> <div>RCEP - Zero</div>		25-0409	
		3	DATE ISSUED
		30 June 2025	
4	DESCRIPTION OF GOOD		
<div>"COCOA POWDER JB350-11"</div> <p>Based on the ingredients list, product specifications, production process flowchart, certificate of analysis, and packing list submitted, subject article is a reddish-brown cocoa powder with potassium carbonate as alkalizing agent. It is produced by alkalizing shelled cocoa beans, followed by roasting, grinding, pressing, pulverizing, and crystallization. Packed in 25-kg (50-lb) poly-lined, multi-walled kraft paper bags; 500-kg to 1,000-kg polypropylene fabric bulk bags wrapped in plastic liner; or in 1-kg and 5-kg poly-lined laminated kraft paper bags in carton boxes, subject article is used as an ingredient in the manufacture of breakfast cereals.</p>			
5	REASONS FOR CLASSIFICATION		
<p>Heading 18.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers cocoa powder, not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that cocoa powder is obtained by pulverising the partly defatted cocoa paste referred to in heading 18.03. This heading covers only cocoa powder not containing added sugar or other sweetening matter. The heading includes, <i>inter alia</i>, cocoa powder obtained after treating the nibs, paste or powder with alkaline substances (carbonate of sodium or potassium, etc.) to increase its solubility (soluble cocoa).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1805.00.00, with a Most Favoured Nation (MFN) rate of duty of 7% 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. 125-2025 / 7

2	TCC (AR) NO.
	25-0409

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)	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

Mari Lou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 125-2025 1-8



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20		25-0413
	MFN - Zero	3	DATE ISSUED
	AANZFTA - Zero		30 June 2025
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	<p align="center">“SUPA-SALTS®”</p> <p>Based on the product specifications, technical data sheet, certificate of analysis, and production process flowchart submitted, subject article is a feed supplement in the form of a light-green powder. It is composed of sodium, chloride, potassium, magnesium, sulphate, bicarbonate, and glucose. Packed in 10-kg and 20-kg buckets, 60 g of subject article is to be mixed to equine feeds or drinking water twice daily to, among others, replace and replenish mineral losses in sweat after travel, exercise, and competitions; combat fatigue; and restore metabolic functions in connective tissues and muscles.</p>

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



CCG Memo No. 125-2025 p. 9

2	TCC (AR) NO.
	25-0413

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

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

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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