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AOCG Memo No. 126 - 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. 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 01 July 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0150	"TENAX TONER"	3214.90.00	MFN – 5% ad valorem
25-0268	"IPS CLASSIC® (IPS IMPULSE OCCLUSAL DENTIN)"	3207.20.90	Export Duty - Zero
25-0270	"IPS CLASSIC® (IPS GINGIVA)"	3207.20.90	Export Duty - 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
25-0303	"ROTORK® ELECTRIC ACTUATOR, Model Nos.: IQTF50, IQTF100, IQT125, IQTM125, IQTF125, IQT250, IQTM250, IQTF250, IQT500, IQTM500, IQTF500, IQT1000, IQTM1000, IQTF1000, IQT2000, IQTM2000, and IQTF2000 (DC ACTUATORS)"	8501.31.70	MFN – Zero ACFTA – Zero* RCEP – Zero*
25-0312	"OIL PALM KERNEL HYDROGENATED"	1517.90.50	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 3% ad valorem* AIFTA – 15% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*
25-0355	"RESOFT 7"	3402.41.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
25-0361	"ROTORK® ELECTRIC ACTUATOR, Model Nos.: IQT3000, IQTM3000, and IQTF3000 (AC ACTUATORS)"	8501.51.19	MFN – Zero ACFTA – Zero* RCEP – Zero*
25-0383	"POWERMAX BIOMASS GASIFIER SYSTEM, MODEL: 1500UFBG"	8405.10.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
25-0386	"STATION CLASS POLYMERIC SURGE ARRESTER, MODEL: INZSP 0610"	8535.40.00	MFN - Zero
25-0410	"EURO-MULSIFIER"	3402.90.99	MFN – 5% ad valorem
25-0411	"EUROCID XP"	2309.90.20	MFN - Zero
25-0412	"BAJAJ PULSAR N125"	8711.20.96	MFN – 30% ad valorem AIFTA – 30% ad valorem*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0416	"LACTAPREME"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0417	"BEZYME"	3507.90.00	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0425	"FERRONYL™ IRON CARBONYL IRON"	2931.90.90	MFN – 1% ad valorem
25-0427	"EDS GLOBAL® POTABLE WATER PRESSURE TANK SERIES, VERTICAL TANKS WITH LEG"	8479.89.70	MFN – 1% ad valorem
25-0428	"EDS GLOBAL® POTABLE WATER PRESSURE TANK SERIES, HORIZONTAL TANKS"	8479.89.70	MFN – 1% 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. 25-081

01 July 2025

COMMISSIONER ARIEL F. NEPOMUCENO

Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila

Dear **Commissioner Nepomuceno**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 17 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 25-0150, 25-0268, 25-0270, 25-0303, 25-0312, 25-0355, 25-0361, 25-0383, 25-0386, 25-0410, 25-0411, 25-0412, 25-0416, 25-0417, 25-0425, 25-0427, and 25-0428, issued by this Commission on 01 July 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

TCG Memo No. 126-2025 P-5



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 3214.90.00 MFN - 5% ad valorem		25-0150
		3	DATE ISSUED
			01 July 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“TENAX TONER”</p> <p>Based on the technical data sheet, manufacturing process flowchart, test report, safety data sheet, product label, and photograph of the product submitted, subject article is a solvent-based, color-enhancing stone sealer in the form of a colourless, opalescent liquid. It is composed of polysiloxane; hydrocarbons, C9-C10, n-alkanes, isoalkanes, cyclics, aromatics; n-butyl acetate; and methanol. Packed in boxes containing 12 pieces of 1-L cans, subject article is to be applied (using a brush, cloth, sponge, or through a gun spray) onto the surface of marble, granite, natural stones, ceramics, and quartz as surface treatment for long-lasting protection and toning.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 32.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that non-refractory surfacing preparations are used on façades, indoor walls, floors and ceilings, swimming pool walls and floors, etc., to make them waterproof and improve their appearance. Generally they remain visible as the final surfacing. This group includes liquid preparations consisting, for instance, of synthetic rubber or acrylic polymers, asbestos fibres mixed with a pigment, and water. These are applied on façades with a paint brush or spray gun and form a much thicker layer than paint.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3214.90.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right;"><p>FOR THE COMMISSION</p><p><i>Marilou P. Mendoza</i> <small>Digitally signed</small></p><p>MARILOU P. MENDOZA Chairperson</p></div> <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>		25-0268	
		3	DATE ISSUED
		01 July 2025	

4	DESCRIPTION OF GOOD
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“IPS CLASSIC® (IPS IMPULSE OCCLUSAL DENTIN)”

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. Packed in 20-g jars in carton boxes, subject article is used in the characterization of ceramic veneers on metal frameworks of patients with missing tooth structures or with partial edentulism. It is applied and layered to the dentin area of the opaquerized metal framework to create a more lifelike internal colour (particularly in occlusal zones of molars and premolars), 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
Francis 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 EXPORT DUTY	2	TCC (AR) NO.
	AHTN 3207.20.90 Export Duty - Zero		25-0270
		3	DATE ISSUED
			01 July 2025

4	DESCRIPTION OF GOOD
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"IPS CLASSIC® (IPS GINGIVA)"

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 five different shades. It is composed of leucite glass ceramics, opalescent glass, and inorganic pigments. Packed in 20-g jars in carton boxes, subject article is used in veneering the gingival area (*i.e.*, for the true-to-nature reproduction of the gingival area) of ceramic veneers on metal frameworks of patients with missing tooth structures or with partial edentulism. It is applied and layered to the gingival 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

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 8501.31.70 MFN - Zero ACFTA - Zero RCEP - Zero		25-0303	
		3	DATE ISSUED
		01 July 2025	

4	DESCRIPTION OF GOOD												
<p>“ROTORK® ELECTRIC ACTUATOR, Model Nos.: IQTF50, IQTF100, IQT125, IQTM125, IQTF125, IQT250, IQTM250, IQTF250, IQT500, IQTM500, IQTF500, IQT1000, IQTM1000, IQTF1000, IQT2000, IQTM2000, and IQTF2000 (DC ACTUATORS)”</p> <p>Based on the brochures and technical specifications submitted, subject articles are electric valve actuators that use a single-phase power supply, designed for local and remote electrical operation of valves. These comprise of a direct current (DC) motor, reduction gearing, reversing starter with local controls and indication, and turns and torque limitation with electronic logic controls and monitoring housed in a watertight enclosure. Using an electric motor to control the movement of a valve by converting electrical energy into mechanical energy, subject articles have the following specifications:</p>													
<table><tr><th>Model</th><th>Voltage (V DC)</th><th>Power Output (kW)</th></tr><tr><td>IQTF50 / IQTF100 / IQT125 / IQTM125 / IQTF125</td><td rowspan="4">24</td><td>0.24</td></tr><tr><td>IQT250 / IQTM250 / IQTF250</td><td>0.29</td></tr><tr><td>IQT500 / IQTM500 / IQTF500 / IQT1000 / IQTM1000 / IQTF1000</td><td>0.32</td></tr><tr><td>IQT2000 / IQTM2000 / IQTF2000</td><td>0.36</td></tr></table>		Model	Voltage (V DC)	Power Output (kW)	IQTF50 / IQTF100 / IQT125 / IQTM125 / IQTF125	24	0.24	IQT250 / IQTM250 / IQTF250	0.29	IQT500 / IQTM500 / IQTF500 / IQT1000 / IQTM1000 / IQTF1000	0.32	IQT2000 / IQTM2000 / IQTF2000	0.36
Model	Voltage (V DC)	Power Output (kW)											
IQTF50 / IQTF100 / IQT125 / IQTM125 / IQTF125	24	0.24											
IQT250 / IQTM250 / IQTF250		0.29											
IQT500 / IQTM500 / IQTF500 / IQT1000 / IQTM1000 / IQTF1000		0.32											
IQT2000 / IQTM2000 / IQTF2000		0.36											

5	REASONS FOR CLASSIFICATION
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Heading 85.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electric motors and generators (excluding generating sets). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that electric motors are machines for transforming electrical energy into mechanical power. This group also includes valve actuators, electrical, consisting of an electric motor with reducing gear and drive shaft and, in some cases, with various devices (electric starter, transformer, hand-wheel, etc.) to operate the valve plug.

In view thereof, subject articles are classified under AHTN 2022 subheading 8501.31.70, 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 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
Harish P. Kumbhar

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.
<p>AHTN 1517.90.50</p> <p>MFN - 15% ad valorem ATIGA - Zero</p> <p>AANZFTA - Zero ACFTA - Zero</p> <p>AHKFTA - 3% ad valorem AIFTA - 15% ad valorem</p> <p>AJCEPA - Zero AKFTA - 5% ad valorem</p> <p>RCEP - 15% ad valorem</p>			25-0312
		3	DATE ISSUED
		01 July 2025	
4	DESCRIPTION OF GOOD		
<p>“OIL PALM KERNEL HYDROGENATED”</p> <p>Based on the product composition declaration, certificate of analysis, product data sheet, production process flowchart, packing list, and other technical information submitted, subject article is a refined, bleached and deodorized (RBD), hydrogenated, and fractionated palm kernel oil which is further prepared through filtration and texturization/cooling process to harden the fat. It is in a solid form at an ambient temperature and a brilliant, clear yellowish liquid at 50°C. Packed in 20 metric ton Isotanks, subject article is used as an ingredient in coffee creamer.</p>			
5	REASONS FOR CLASSIFICATION		
<p>Heading 15.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of this heading, the fats or oils of which may previously have been hydrogenated, may be worked by emulsification (e.g., with skimmed milk), churning, texturation (modification of the texture or crystalline structure), etc., and may contain small quantities of added lecithin, starch, colouring, flavouring, vitamins, butter or other milkfat (subject to the restrictions in Note 1 (c) to this Chapter). The heading also covers edible preparations made from a single fat or oil (or fractions thereof), whether or not hydrogenated, which have been worked by emulsification, churning, texturation, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1517.90.50, 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.
	25-0312

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)	15	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	15	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3402.41.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		25-0355
		3	DATE ISSUED
			01 July 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“RESOFT 7”</p> <p>Based on the technical data sheet, composition statement, production process flowchart, and material safety data sheet submitted, subject article is a transparent, colorless or yellowish viscous liquid composed of polyquaternium-7, water, and preservatives (methyl paraben and propyl paraben). It is produced from the polymerization of the aqueous solution of acrylamide and dimethyldiallylammonium chloride with a catalyst, followed by the addition of preservative. Packed in 60-kg, 200-kg, and 1,000-kg drums, subject article is added to shampoos and hair conditioners at a level of 1% to 6% to, among others, improve dry and wet combability, emollience, and gloss of hair.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 34.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, organic surface-active agents (other than soap). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that organic surface-active agents are capable of adsorption at an interface; in this state they display a number of physico-chemical properties, particularly surface activity (e.g., reduction of surface tension, foaming, emulsifying, wetting), which is why they are usually known as “surfactants”. Organic surface-active agents may be, among others, cationic, in which case they ionise in aqueous solution to produce positively charged organic ions responsible for the surface activity. Examples are : salts of fatty amines and of quaternary ammonium bases.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3402.41.00, 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 style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



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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 8501.51.19		25-0361
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		01 July 2025
	RCEP - Zero		

4	DESCRIPTION OF GOOD								
<p style="text-align: center;">“ROTORK® ELECTRIC ACTUATOR, Model Nos.: IQT3000, IQTM3000, and IQTF3000 (AC ACTUATORS)”</p> <p>Based on the brochures and technical specifications submitted, subject articles are electric valve actuators, designed for local and remote electrical operation of valves. These comprise of a multi-phase alternating current (AC) motor, reduction gearing, reversing starter with local controls and indication, and turns and torque limitation with electronic logic controls and monitoring housed in a watertight enclosure. Using an electric motor to control the movement of a valve by converting electrical energy into mechanical energy, subject articles have the following specifications:</p> <table><tr><th>Model</th><th>Voltage (V AC)</th><th>Power Output (kW)</th></tr><tr><td>IQT3000</td><td rowspan="3">100 ~ 690</td><td rowspan="3">0.60</td></tr><tr><td>IQTM3000</td></tr><tr><td>IQTF3000</td></tr></table>		Model	Voltage (V AC)	Power Output (kW)	IQT3000	100 ~ 690	0.60	IQTM3000	IQTF3000
Model	Voltage (V AC)	Power Output (kW)							
IQT3000	100 ~ 690	0.60							
IQTM3000									
IQTF3000									

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electric motors and generators (excluding generating sets). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that electric motors are machines for transforming electrical energy into mechanical power. This group also includes valve actuators, electrical, consisting of an electric motor with reducing gear and drive shaft and, in some cases, with various devices (electric starter, transformer, hand-wheel, etc.) to operate the valve plug.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 8501.51.19, 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 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 MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION


ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8405.10.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		25-0383
		3	DATE ISSUED
			01 July 2025

4	DESCRIPTION OF GOOD																		
<p>"POWERMAX BIOMASS GASIFIER SYSTEM, MODEL: 1500UFBG"</p> <p>Based on the technical specifications, product description, proforma invoice, scope of supply, and other technical information submitted, subject article is a renewable energy power station that uses heat to transform solid biomass or other carbonaceous solids into a synthetic "natural gas like" flammable fuel. Subject article is mainly comprised of the following:</p>																			
<table><tr><th>Major System / Parts</th><th>Description / Function</th></tr><tr><td>Raw Material Feeding System</td><td>This group consists of a buffer bin with screw conveyor and a bucket elevator which ensures the continuous, stable, and controlled delivery of coconut waste biomass feedstock (e.g., coconut shells, husks, fronds, and petioles) to the gasifier system.</td></tr><tr><td>Updraft Fixed Bed Gasifier System</td><td>This group consists of the top fuel storage buffer fin, screw feeder, feed stock tower-type control device, updraft fixed bed gasifier equipment and components, ash grate, wet ash discharge system, gasifier top part gas flare, reduction box system for rotation grate, air blower, and tar pump. It thermochemically converts coconut waste biomass into synthetic gas through pyrolysis, oxidation, and reduction in an updraft configuration.</td></tr><tr><td>Dry-Type Gas Purification System</td><td>This group consists of the cyclone dust collector, dry electrostatic precipitator (ESP), indirect coolers, gas dryer, and buffer tank. It removes particulates, tar, and moisture from the raw synthetic gas, ensuring that it is clean and suitable for end-use applications.</td></tr><tr><td>Water Cooling System</td><td>This group consists of the water cooling tower and circulating water pump. It regulates and manages temperatures across the gasification system using circulating water for thermal control.</td></tr><tr><td>Flew Gas System</td><td>This consists of a gas compressor which compresses and delivers purified synthetic gas to its point of use at the required pressure and flow rate.</td></tr><tr><td>Electrical Control System</td><td>This group consists of the gasification control system (e.g., Siemens PLC). It provides automated control of the entire gasification system, including startup, operation, and safety shutdowns.</td></tr><tr><td>Mechanical and Electrical Installation Materials</td><td>These include the essential accessories such as ladders, platforms, gasifier roof components, valves, pipes, and flanges, which are necessary for the assembly and safe operation of the plant.</td></tr><tr><td>Mandatory Spares and Consumables</td><td>This group consists of the minimum number of spare parts and consumables to enable the biomass gasifier system to operate for a year.</td></tr></table>		Major System / Parts	Description / Function	Raw Material Feeding System	This group consists of a buffer bin with screw conveyor and a bucket elevator which ensures the continuous, stable, and controlled delivery of coconut waste biomass feedstock (e.g., coconut shells, husks, fronds, and petioles) to the gasifier system.	Updraft Fixed Bed Gasifier System	This group consists of the top fuel storage buffer fin, screw feeder, feed stock tower-type control device, updraft fixed bed gasifier equipment and components, ash grate, wet ash discharge system, gasifier top part gas flare, reduction box system for rotation grate, air blower, and tar pump. It thermochemically converts coconut waste biomass into synthetic gas through pyrolysis, oxidation, and reduction in an updraft configuration.	Dry-Type Gas Purification System	This group consists of the cyclone dust collector, dry electrostatic precipitator (ESP), indirect coolers, gas dryer, and buffer tank. It removes particulates, tar, and moisture from the raw synthetic gas, ensuring that it is clean and suitable for end-use applications.	Water Cooling System	This group consists of the water cooling tower and circulating water pump. It regulates and manages temperatures across the gasification system using circulating water for thermal control.	Flew Gas System	This consists of a gas compressor which compresses and delivers purified synthetic gas to its point of use at the required pressure and flow rate.	Electrical Control System	This group consists of the gasification control system (e.g., Siemens PLC). It provides automated control of the entire gasification system, including startup, operation, and safety shutdowns.	Mechanical and Electrical Installation Materials	These include the essential accessories such as ladders, platforms, gasifier roof components, valves, pipes, and flanges, which are necessary for the assembly and safe operation of the plant.	Mandatory Spares and Consumables	This group consists of the minimum number of spare parts and consumables to enable the biomass gasifier system to operate for a year.
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Mechanical and Electrical Installation Materials	These include the essential accessories such as ladders, platforms, gasifier roof components, valves, pipes, and flanges, which are necessary for the assembly and safe operation of the plant.																		
Mandatory Spares and Consumables	This group consists of the minimum number of spare parts and consumables to enable the biomass gasifier system to operate for a year.																		
Subject article is to be imported unassembled for ease of transportation.																			

2	TCC (AR) NO.
	25-0383

5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Section XVI of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.</p> <p>Heading 84.05 of the AHTN 2022 covers, among others, producer gas or water gas generators, with or without their purifiers. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers self-contained apparatus and plant for generating any kind of gas (e.g., producer gas, water gas and mixtures thereof, or acetylene) whatever the intended use of the gas produced (lighting, industrial heating, feeding gas engines, welding or cutting metals, chemical synthesis, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8405.10.00, 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> <div><p>FOR THE COMMISSION</p><p> Digitally signed</p><p>MARILOU P. MENDOZA Chairperson</p></div> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8535.40.00		25-0386
	MFN - Zero	3	DATE ISSUED
			01 July 2025

4	DESCRIPTION OF GOOD								
<p>“STATION CLASS POLYMERIC SURGE ARRESTER, MODEL: INZSP 0610”</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>6</td><td>5.1</td><td>172</td><td>462</td></tr></table>		Rated Voltage (kV)	Maximum Continuous Operating Voltage (kV)	Arcing Distance (mm)	Creepage Distance (mm)	6	5.1	172	462
Rated Voltage (kV)	Maximum Continuous Operating Voltage (kV)	Arcing Distance (mm)	Creepage Distance (mm)						
6	5.1	172	462						

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>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>





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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 3402.90.99 MFN - 5% ad valorem		25-0410
		3	DATE ISSUED
			01 July 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“EURO-MULSIFIER”</p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), standard certificate of analysis, technical data sheet, manufacturing process flowchart, and photograph of the product submitted, subject article is a non-ionic, water-soluble emulsifier in the form of a white powder with typical odour. It is composed of polyoxyethyleneglycol-glycerolricinoleate, silica, mono butyrin, and excipient (CaSO₄/NaCl). Packed in 25-kg bags, subject article is added to poultry and swine feeds at a rate of 0.50 to 2.0 kg per ton of feeds to maximize energy yield in the fat components of feed ingredients, such as copra meal.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 34.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that surface-active preparations include other mixtures based on a surface-active agent (e.g., surface-active preparations containing a proportion of soap, such as alkylbenzenesulphonate with sodium stearate). Surface-active preparations are used for their cleansing, wetting, emulsifying or dispersing properties in many industrial applications, for example as, among others, emulsifying agents used in the preparation of pharmaceutical or cosmetic products.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3402.90.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Marilou P. Mendoza</i> <small>Digitally signed</small></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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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		25-0411
		3	DATE ISSUED
			01 July 2025

4	DESCRIPTION OF GOOD
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“EUROCID XP”

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), certificate of analysis, technical data sheet, manufacturing process, and photograph of the product submitted, subject article is a feed additive in the form of a beige to light-brown powder with a typical odour. It is composed of sepiolite, lactic acid, citric acid, fumaric acid, phosphoric acid, malic acid, yeast cell walls [contains mannan oligosaccharides (MOS)], prebiotic [contains inulin, free fructose, glucose, and sucrose], and *Saccharomyces cerevisiae*. Packed in 25-kg bags, subject article is added to the feeds of swine and poultry at a rate of 0.25 to 1.25 kg per ton of feeds, to acidify the gastrointestinal tract of animals, promoting the multiplication of beneficial bacteria while suppressing the growth of harmful microorganisms.

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 this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making complete 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 include 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.

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

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



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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8711.20.96 MFN - 30% ad valorem AIFTA - 30% ad valorem		25-0412
		3	DATE ISSUED
			01 July 2025

4 DESCRIPTION OF GOOD

“BAJAJ PULSAR N125”

Based on the brochure and technical specifications submitted, subject article is a two-wheeled, completely built-up motorcycle powered by an air-cooled, single-spark, two-valve internal combustion piston engine with a displacement of 124.58 cc. It features a light-emitting diode (LED) headlamp, Bluetooth-enabled console, 240-mm disk brake, and rear mono-shock suspension. Available in seven color variants, subject article measures (L x W x H) 1,965 mm x 740 mm x 1,100 mm and has a gross vehicle weight of 275 kg.

5 REASONS FOR CLASSIFICATION

Heading 87.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a group of two-wheeled motorised vehicles which are essentially designed for carrying persons.

In view thereof, subject article is classified under AHTN 2022 subheading 8711.20.96, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “AI”.

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

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA

Chairperson

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TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<div>AHTN 2309.90.20</div> <div>MFN - Zero ATIGA - Zero</div> <div>AANZFTA - Zero ACFTA - Zero</div> <div>AHKFTA - Zero AIFTA - Zero</div> <div>AJCEPA - Zero AKFTA - Zero</div> <div>RCEP - Zero</div>		25-0416	
		3	DATE ISSUED
		01 July 2025	
4	DESCRIPTION OF GOOD		
<div>"LACTAPREME"</div> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product composition, product information, product label, and packaging artwork submitted, subject article is a feed supplement in the form of a brownish, free-flowing powder. It is composed of vitamins (B₁, B₂, B₆, B₁₂, and E), yeast extract, betaine hydrochloride (HCl), butylated hydroxytoluene (BHT), and silicon dioxide, with carriers (rice hulls and limestone). Available in various packaging, subject article is added to swine and bovine feeds at a rate of 1 to 2 kg per ton of feeds, to improve feed conversion efficiency, milk production and quality, and reproductive 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, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>			



2	TCC (AR) NO.
	25-0416

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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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 3507.90.00</p> <p>MFN - 3% ad valorem ATIGA - Zero</p> <p>AANZFTA - Zero ACFTA - Zero</p> <p>AHKFTA - Zero AIFTA - Zero</p> <p>AJCEPA - Zero AKFTA - Zero</p> <p>RCEP - Zero</p>		25-0417	
		3	DATE ISSUED
		01 July 2025	
4	DESCRIPTION OF GOOD		
<p>“BEZYME”</p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product composition, product information, product label, and packaging information submitted, subject article is a complex enzyme preparation in the form of a brownish powder. It is composed of acid protease, glucoamylase, pectinase, xylanase, beta-glucanase, cellulase, mannanase, butylated hydroxytoluene (BHT), silicon dioxide, and carriers (rice hulls and limestone). Packed in 25-kg bags, subject article is added to swine, poultry, and bovine feeds at a rate of 500 g per ton of feeds, to improve nutrient digestibility, absorption, and utilization; reduce the feed conversion ratio (FCR); enhance feed quality; and improve animal health and production performance.</p>			
5	REASONS FOR CLASSIFICATION		
<p>Heading 35.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that enzymes are organic substances produced by living cells; they have the property of causing and regulating specific chemical reactions inside or outside living cells, without themselves undergoing any change in their chemical structure. The heading includes prepared enzymes not elsewhere specified or included. Prepared enzymes are obtained by further dilution of enzymatic concentrates or by intermixing isolated enzymes or enzymatic concentrates. Preparations with substances added, which render them suitable for specific purposes, are also included in this heading, provided they are not covered by a more specific heading in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3507.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem 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. 126-2025 P. 22

2	TCC (AR) NO.
	25-0417

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

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



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

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2931.90.90 MFN - 1% ad valorem		25-0425
		3	DATE ISSUED
			01 July 2025

4	DESCRIPTION OF GOOD
	<p>“FERRONYL™ IRON CARBONYL IRON”</p> <p>Based on the brochure, composition statement, product sales specifications, safety data sheet, product regulatory information, production process flowchart, and photographs of the packaging submitted, subject article is a pure ferronyl iron (carbonyl iron) (CAS No. 7439-89-6) in the form of an odourless, grey powder. It is manufactured by the chemical decomposition of iron pentacarbonyl. Packed in 22.68-kg (50-lb) pails, subject article is formulated into tablets and liquid suspensions as a dietary iron supplement.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 6 to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms. Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).</p> <p>Heading 29.31 of the AHTN 2022 covers other organo-inorganic compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes iron carbonyl, nickel carbonyl, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2931.90.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p>FOR THE COMMISSION</p> <p><i>Digitally signed</i></p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission’s objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



AO CG Memo No. 126-2025 P-24



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 8479.89.70 MFN - 1% ad valorem		25-0427
		3	DATE ISSUED
			01 July 2025

4	DESCRIPTION OF GOOD																																																									
<p style="text-align: center;">“EDS GLOBAL® POTABLE WATER PRESSURE TANK SERIES, VERTICAL TANKS WITH LEG”</p>																																																										
<p>Based on the brochure submitted, subject articles are hydro-pneumatic pressure tanks, composed of an outer metal shell and inner ethylene propylene diene monomer (EPDM) or butyl membrane. The tanks have a working pressure ranging from 8 to 25 bar. Used for storing fresh water and providing it when needed, subject articles have the following specifications:</p>																																																										
<table><tr><th>Model</th><th>Capacity (l)</th><th>Dimension (L x H) (mm)</th></tr><tr><td>EDS-50VL-PW</td><td>50</td><td>350 x 722</td></tr><tr><td>EDS-60VL-PW</td><td>60</td><td>350 x 800</td></tr><tr><td>EDS-80VL-PW</td><td>80</td><td>400 x 916</td></tr><tr><td>EDS-100VL-PW</td><td>100</td><td>500 x 886</td></tr><tr><td>EDS-150VL-PW</td><td>150</td><td>500 x 1085</td></tr><tr><td>EDS-200VL-PW</td><td>200</td><td>585 x 1100</td></tr><tr><td>EDS-300VL-PW</td><td>300</td><td>635 x 1230</td></tr><tr><td>EDS-500VL-PW</td><td>500</td><td>750 x 1530</td></tr><tr><td>EDS-750VL-PW</td><td>750</td><td>800 x 1720</td></tr><tr><td>EDS-850VL-PW</td><td>850</td><td>800 x 2020</td></tr><tr><td>EDS-1000VL-PW</td><td>1,000</td><td>800 x 2195</td></tr><tr><td>EDS-1500VL-PW</td><td>1,500</td><td>958 x 2350</td></tr><tr><td>EDS-2000VL-PW</td><td>2,000</td><td>1100 x 2450</td></tr><tr><td>EDS-2500VL-PW</td><td>2,500</td><td>1100 x 2700</td></tr><tr><td>EDS-3000VL-PW</td><td>3,000</td><td>1200 x 2700</td></tr><tr><td>EDS-4000VL-PW</td><td>4,000</td><td>1450 x 3100</td></tr><tr><td>EDS-5000VL-PW</td><td>5,000</td><td>1450 x 3400</td></tr><tr><td>EDS-10000VL-PW</td><td>10,000</td><td>1600 x 5900</td></tr></table>		Model	Capacity (l)	Dimension (L x H) (mm)	EDS-50VL-PW	50	350 x 722	EDS-60VL-PW	60	350 x 800	EDS-80VL-PW	80	400 x 916	EDS-100VL-PW	100	500 x 886	EDS-150VL-PW	150	500 x 1085	EDS-200VL-PW	200	585 x 1100	EDS-300VL-PW	300	635 x 1230	EDS-500VL-PW	500	750 x 1530	EDS-750VL-PW	750	800 x 1720	EDS-850VL-PW	850	800 x 2020	EDS-1000VL-PW	1,000	800 x 2195	EDS-1500VL-PW	1,500	958 x 2350	EDS-2000VL-PW	2,000	1100 x 2450	EDS-2500VL-PW	2,500	1100 x 2700	EDS-3000VL-PW	3,000	1200 x 2700	EDS-4000VL-PW	4,000	1450 x 3100	EDS-5000VL-PW	5,000	1450 x 3400	EDS-10000VL-PW	10,000	1600 x 5900
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2	TCC (AR) NO.
	25-0427

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.79 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the many and varied machines covered by this heading include hydraulic accumulators, for keeping in reserve an amount of liquid under pressure in order to give an even rate of flow or feed pressure to hydraulic machinery. Normally, these accumulators consist of a vertical pump-fed cylinder enclosing a weighted piston which is adjusted to a certain pressure.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 8479.89.70, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p> <p style="text-align: right;"></p> <p style="text-align: right;">MARILOU P. MENDOZA 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>

AOCG Memo No. 126-2025 / 26



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 8479.89.70 MFN - 1% ad valorem		25-0428
		3	DATE ISSUED
			01 July 2025

4

DESCRIPTION OF GOOD


**“EDS GLOBAL® POTABLE WATER PRESSURE TANK SERIES,
HORIZONTAL TANKS”**

Based on the brochure submitted, subject articles are hydro-pneumatic pressure tanks, composed of an outer metal shell and inner ethylene propylene diene monomer (EPDM) or butyl membrane. The tanks have a working pressure ranging from 8 to 25 bar. Used for storing fresh water and providing it when needed, subject articles have the following specifications:

Model	Capacity (l)	Dimension (L x H) (mm)
EDS-19H-PW	19	305 x 415
EDS-24H-PW	24	335 x 465
EDS-36H-PW	36	385 x 440
EDS-50H-PW	50	385 x 590
EDS-60H-PW	60	385 x 650
EDS-80H-PW	80	445 x 700
EDS-100H-PW	100	545 x 680

AOCG Memo No. 126-2025 p. 27

2	TCC (AR) NO.
	25-0428

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.79 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the many and varied machines covered by this heading include hydraulic accumulators, for keeping in reserve an amount of liquid under pressure in order to give an even rate of flow or feed pressure to hydraulic machinery. Normally, these accumulators consist of a vertical pump-fed cylinder enclosing a weighted piston which is adjusted to a certain pressure.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 8479.89.70, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div><p>FOR THE COMMISSION</p><p><small>Digitally signed</small></p><p></p><p>MARILOU P. MENDOZA</p><p>Chairperson</p></div> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>