

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**MASTER COPY  
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plOCOM Memo No. 14-2024  
**MEMORANDUM**

TO : ALL DISTRICT COLLECTORS  
ALL OTHERS CONCERNED

FROM : BIENVENIDO Y. RUBIO MAR 21 2024  
Commissioner

SUBJECT : POSTING OF AUCTIONED SHIPMENTS AT BOC'S  
OFFICIAL WEBSITE

DATE : 11 March 2024

This refers to COA AOM No. 2024-003 (03) relative to the transparency and accountability requirements of the General Appropriations Act (GAA) for Fiscal Year 2023, stating therein the observations and recommendations on deficiencies found during audit.

In view thereof, you are hereby directed to submit reports on the **list of all abandoned and forfeited goods successfully sold through public auction** stating the details of the auctioned shipments, winning bidders and winning bids **within five (5) days from the date of auction**. The reports shall be submitted to the Public Information and Assistance Division (PIAD), copy furnished ACDMD-AOCG, for posting at the BOC's website.

For strict compliance.





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AOCG Memo No. 36-2025

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

*A modernized and credible customs administration that upholds good governance and is among the world's best*

**MEMORANDUM**

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL



**FROM :** **ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 12 February 2025

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 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 (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 06 February 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-912	"PEARL LIPID 8000"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-913	"HERBIN POWDER"	2309.90.20	MFN – Zero AIFTA – Zero*
24-919	"SC CELERY-DEXTROSE F3006705"	3302.10.30	MFN – 1% ad valorem
24-920	"CC LEMON NAT F2141406"	3302.10.30	MFN – 1% ad valorem
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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DEPARTMENT OF FINANCE  
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-922	"LEMON-PEELY TYP WONF 3UC43101"	3302.10.30	MFN – 1% ad valorem
24-923	"FC GRILL NAT F2497101"	2106.90.98	MFN – 1% ad valorem
24-924	"SOL TURMERIC 8.5 F3017304"	3302.10.30	MFN – 1% ad valorem
24-926	"FC ONION F2079101"	3302.10.30	MFN – 1% ad valorem
24-927	"CALIFORNIA SWEET ORANGE FROZEN MARMALADE BASE"	2009.90.99	MFN – 10% ad valorem
24-928	"MACROGARD"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-929	"HICELL"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-941	"VEGABMD 10%"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
24-950	"GLOBIND AQUA"	3909.10.90	MFN – 5% ad valorem ACFTA – Zero* RCEP – Zero*
24-951	"GLOBAMAX B700"	2309.90.20	MFN – Zero
24-952	"GLOBADRY"	3824.99.99	MFN – 3% ad valorem
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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ACCG Memo No. 36-2025 P-3

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-961	"RUNEON BILE ACIDS"	2309.90.20	MFN – Zero ACFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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AOCG Memo No. 36-2025 P. 4

BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

Ref. No. 25-015

06 February 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 16 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-912, 24-913, 24-919, 24-920, 24-922, 24-923, 24-924, 24-926, 24-927, 24-928, 24-929, 24-941, 24-950, 24-951, 24-952, and 24-961, issued by this Commission on 06 February 2025. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*Digitally signed*  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



BACOD 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.									
<p style="text-align: center;">AHTN 2309.90.20</p> <table border="0"> <tr> <td>MFN - Zero</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>		MFN - Zero	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		24-912
		MFN - Zero	ATIGA - Zero									
AANZFTA - Zero	ACFTA - Zero											
AHKFTA - Zero	AIFTA - Zero											
AJCEPA - Zero	AKFTA - Zero											
RCEP - Zero												
3	DATE ISSUED											
		06 February 2025										
4	DESCRIPTION OF GOOD											
<p style="text-align: center;"><b>"PEARL LIPID 8000"</b></p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), certificate of formula, and technical data sheet submitted, subject article is a feed supplement in the form of a yellow, free-flowing powder. It is composed of crude palm stearin, palmitic acid, crude palm kernel oil (CPKO), and soy lecithin. Packed in 20-kg and 25-kg bags, subject article is added to swine and poultry feeds at an inclusion rate of 1% to 5% per metric ton of feeds as a natural lipid source.</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). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). 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 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.
	24-912

Free Trade Agreement	Applicable Rates of Duty (%, <i>ad valorem</i> )	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*

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	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20		24-913
	MFN - Zero	3	<b>DATE ISSUED</b>
	AFTA - Zero		06 February 2025

4	<b>DESCRIPTION OF GOOD</b>
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**"HERBIN POWDER"**

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product composition, and product declaration submitted, subject article is a fine, dull yellowish-brown to greenish-brown powder produced from grinding clean and dried *Trachyspermum ammi*, *Achyranthus aspera*, and *Azadirachta indica* herbs. Packed in 25-kg bags, subject article is added to the feeds of poultry, swine, and aquatic species at an inclusion rate of 100 to 750 g per ton of feeds, as a source of bioactive natural choline in conjugated esterified form to maintain health and production, and help prevent fatty liver syndrome (FLS).

5	<b>REASONS FOR CLASSIFICATION</b>
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Note 1 to Chapter 23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Heading 23.09 of the 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).

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 ASEAN-India Free Trade Area (AFTA) rate of duty of zero, 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

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)

<b>1</b>	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
			<b>24-919</b>
	<b>AHTN 3302.10.30</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>MFN - 1% ad valorem</b>		<b>06 February 2025</b>

**4 DESCRIPTION OF GOOD**

**"SC CELERY-DEXTROSE F3006705"**

Based on the product composition, technical data, production process flow diagram, product label, and photographs of the product and packaging submitted, subject article is a flavouring preparation in the form of an off-white to light-green powder with a celery aroma and flavour. It is composed of extractives of celery (essential oil), dextrose, and modified corn starch. Packed in 50-lb carton boxes, subject article is used as a flavouring in food products.

**5 REASONS FOR CLASSIFICATION**

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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 3302.10.30 MFN - 1% ad valorem		24-920
		3	DATE ISSUED
			06 February 2025

## 4 DESCRIPTION OF GOOD

## "CC LEMON NAT F2141406"

Based on the product composition, technical data, production process flow diagram, product label, and photographs of the product and packaging submitted, subject article is a flavouring preparation in the form of an off-white to light-yellow spray-dried powder with a characteristic lemon aroma and flavour. It is composed of extractives of lemon, modified corn starch, and tocopherols (antioxidant). Packed in 50-lb drums, subject article is used as a flavouring in food products.

## 5 REASONS FOR CLASSIFICATION

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3302.10.30 MFN - 1% ad valorem		24-922
		<b>3</b>	<b>DATE ISSUED</b>
			06 February 2025

**4 DESCRIPTION OF GOOD**

**"LEMON-PEELY TYP WONF 3UC43101"**

Based on the product composition, technical data, production process flow diagram, product label, and photographs of the product and packaging submitted, subject article is a spray-dried flavouring preparation in the form of a light-yellow powder with a lemon peel aroma and flavour. It is composed of natural flavour (containing odoriferous substances such as essential oil and synthetic aromatics), gum arabic, and tocopherol (preservative). Packed in 50-lb (net weight) drums, subject article is used as a flavouring in the manufacture of food products.

**5 REASONS FOR CLASSIFICATION**

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 2106.90.98 MFN - 1% ad valorem		24-923
		3	<b>DATE ISSUED</b>
			06 February 2025

## 4 DESCRIPTION OF GOOD

## "FC GRILL NAT F2497101"

Based on the product composition, technical data, production process flow diagram, product label, and photographs of the product and packaging submitted, subject article is a spray-dried flavouring preparation in the form of a white to off-white powder with a smokey aroma and a characteristic smokey and meaty (grilled meat) flavour. It is composed of potato maltodextrin, natural grill flavour (from sunflower oil), modified corn starch, and silicon dioxide (as anticaking agent). Packed in 50-lb (net weight) drums, subject article is used as a flavouring in the manufacture of food products.

## 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 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.).

The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheading 2106.90.98 state that flavouring preparations are mixtures of one or more flavouring substances or extracts, not based on odoriferous substances, with starch, flour or other food substances acting as a carrier. They are premixed for ease of application to food or beverages and function primarily to impart a characteristic taste.

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.98, with a Most Favoured Nation (MFN) rate of duty of 1% 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

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 3302.10.30 MFN - 1% ad valorem		24-924
		3	DATE ISSUED
			06 February 2025

## 4 DESCRIPTION OF GOOD

## "SOL TURMERIC 8.5 F3017304"

Based on the product composition, technical data, production process flow diagram, product label, and photographs of the product and packaging submitted, subject article is a flavouring preparation in the form of a dark-orange liquid with a musty, earthy aroma and bitter, starchy flavour. It is composed of extractives of turmeric, polysorbate 80 (emulsifier), and propylene glycol. Packed in 40-lb plastic pails, subject article is used as a flavouring ingredient in the manufacture of food products.

## 5 REASONS FOR CLASSIFICATION

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

**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 3302.10.30 MFN - 1% ad valorem		24-926
		3	DATE ISSUED
			06 February 2025

## 4 DESCRIPTION OF GOOD

## "FC ONION F2079101"

Based on the product composition, technical data, production process flow diagram, product label, and photographs of the product and packaging submitted, subject article is a flavouring preparation composed of extractives of onion (essential oil), gum arabic, and anticaking agent. It is in the form of a white to off-white powder with a sulphur-like, pungent odour. Packed in 100-lb (net weight) drums, subject article is used as a flavouring in the manufacture of food products.

## 5 REASONS FOR CLASSIFICATION

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

**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	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	<b>AHTN 2009.90.99</b>		<b>24-927</b>
	<b>MFN - 10% ad valorem</b>	3	<b>DATE ISSUED</b>
			<b>06 February 2025</b>

4	<b>DESCRIPTION OF GOOD</b>
	<p align="center"><b>"CALIFORNIA SWEET ORANGE FROZEN MARMALADE BASE"</b></p> <p>Based on the technical bulletin and photographs of the product and packaging submitted, subject article is a mixture of orange juice and lemon juice concentrates, added with water and standardized with pectin and citric acid. It is in the form of an orange liquid with a characteristic orange aroma. Packed in 39-lb (net weight) high-density polyethylene (HDPE) pails with tamper-evident lids, subject article is used as an ingredient in the manufacture of sweet orange marmalades, barbecue sauces, steak sauces, and as a flavouring in jams.</p>

5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 20.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the juices of this heading may be concentrated (whether or not frozen) or in the form of crystals or powder provided, in the latter case, that they are entirely or almost entirely soluble in water. Such products are usually obtained by processes involving either heat (whether or not in a vacuum) or cold (lyophilisation). Provided they retain their original character, the fruit, nut or vegetable juices of this heading may contain substances, whether these result from the manufacturing process or have been added separately, among others, standardising agents (e.g., citric acid, tartaric acid) and products added to restore constituents destroyed or damaged during the manufacturing process (e.g., vitamins, colouring matter), or to "fix" the flavour (e.g., sorbitol added to powdered or crystalline citrus fruit juices). Similarly, intermixtures of the juices of fruits, nuts or vegetables of the same or different types remain classified in this heading, as do reconstituted juices (i.e., products obtained by the addition, to the concentrated juice, of a quantity of water not exceeding that contained in similar non-concentrated juices of normal composition).</p>

In view thereof, subject article is classified under AHTN 2022 subheading 2009.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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

**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)

<p><b>1 AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 2309.90.20</b></p> <table> <tr> <td>MFN - Zero</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - Zero	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		<p><b>2 TCC (AR) NO.</b></p> <p style="text-align: center;"><b>24-928</b></p> <p><b>3 DATE ISSUED</b></p> <p style="text-align: center;"><b>06 February 2025</b></p>
MFN - Zero	ATIGA - Zero										
AANZFTA - Zero	ACFTA - Zero										
AHKFTA - Zero	AIFTA - Zero										
AJCEPA - Zero	AKFTA - Zero										
RCEP - Zero											
<p><b>4 DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>"MACROGARD"</b></p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, product label, product literature, and photograph of the packaging submitted, subject article is a feed supplement in the form of a powder. It is composed of autolyzed yeast cell wall produced from specially selected strain of <i>Saccharomyces cerevisiae</i> yeast. Packed in 25-kg carton boxes, subject article is added to the feeds of poultry, livestock, pets, and aquaculture species at a rate of 50 to 1,000 g per ton of feeds, to improve the natural defenses of animals, to balance their intestinal microbiota (i.e., to optimize feed utilization), and for better health status.</p>											
<p><b>5 REASONS FOR CLASSIFICATION</b></p> <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). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). 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 in complete feeds, they are distinguished by a relative 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>											



ADCG Memo No. 36-2025 P-16

2	TCC (AR) NO.
	24-928

Free Trade Agreement	Applicable Rates of Duty (%, <i>ad valorem</i> )	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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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 2309.90.20</p> <p>MFN - Zero                      ATIGA - Zero  AANZFTA - Zero              ACFTA - Zero  AHKFTA - Zero                AIFTA - Zero  AJCEPA - Zero                AKFTA - Zero  RCEP - Zero</p>	24-929
	3   DATE ISSUED
	06 February 2025
4   DESCRIPTION OF GOOD	
<p style="text-align: center;"><b>"HICELL"</b></p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product data sheet, production process flowchart, product label, product literature, photograph of the packaging, and sample submitted, subject article is a feed supplement in the form of a beige-brown spray-dried powder. It is composed of sugarcane autolyzed yeast obtained from a specially selected strain of <i>Saccharomyces cerevisiae</i> yeast. Packed in 20-kg bags, subject article is added to the feeds of poultry, livestock, pets, and aquaculture species at a rate of 1 to 25 kg per ton of feeds, to improve feed palatability, pellet quality, and kibble texture, and as a source of highly digestible protein and amino acids.</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). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). 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 in complete feeds, they are distinguished by a relative 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.
	24-929

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* Digitaly 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 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		24-941
		3	DATE ISSUED
			06 February 2025

## 4 DESCRIPTION OF GOOD

## "VEGABMD 10%"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), certificate of formula, and technical data sheet submitted, subject article is an antibacterial feed premix in the form of yellowish-grey to pale-brown granules. It consists of 10% bacitracin methylene disalicylate (active ingredient) and calcium carbonate (carrier). Packed in 25-kg bags, subject article is to be mixed with poultry and swine feeds, at a dosage of 4 to 250 g per ton of feeds, for the prevention and control of different forms of enteritis caused by *Clostridium perfringens*.

## 5 REASONS FOR CLASSIFICATION

Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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

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)

<b>1</b>	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3909.10.90		24-950
	MFN - 5% ad valorem	<b>3</b>	<b>DATE ISSUED</b>
	ACFTA - Zero		06 February 2025
	RCEP - Zero		

**4** **DESCRIPTION OF GOOD**

**"GLOBIND AQUA"**

Based on the composition certificate, manufacturing process flowchart, and technical data sheet submitted, subject article is a highly concentrated pellet binder mainly containing polymethylolcarbamide (urea-formaldehyde). It is in the form of a fine, white, free-flowing powder with a bland odour and is used for forming hard, durable pellets with exceptional water resistance and stability. Packed in 20-kg kraft bags with polyethylene lining, subject article is added to the feeds of aquaculture species at an inclusion rate of 0.5 to 2 kg per ton of feeds.

**5** **REASONS FOR CLASSIFICATION**

Note 6 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 39.09 of the AHTN 2022 covers amino-resins, phenolic resins and polyurethanes, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, amino-resins. These are formed by the condensation of amines or amides with aldehydes (formaldehyde, furfuraldehyde, etc.). The most important are urea resins (for example, urea-formaldehyde), thiourea resins (for example, thiourea-formaldehyde), melamine resins (for example, melamine-formaldehyde) and aniline resins (for example, aniline-formaldehyde).

In view thereof, subject article is classified under AHTN 2022 subheading 3909.10.90, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

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

FOR THE COMMISSION

*Digitally signed*  
*Marilou P. Mendoza*

**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		24-951
		3	DATE ISSUED
			06 February 2025

4	DESCRIPTION OF GOOD
	<p align="center"><b>"GLOBAMAX B700"</b></p> <p>Based on the technical data sheet, certificate of composition, and manufacturing process flowchart submitted, subject article is a calcium butyrate-based feed supplement for pigs, piglets, and calves. It is in the form of white to beige fine granules composed of calcium butyrate, wheat gluten, and vegetable oil and fat (palm stearin). Packed in 25-kg polypropylene bags, subject article is added to animal feeds, at an inclusion rate of 0.5 to 3 kg per ton of feeds, as a source of organic calcium; to stimulate differentiation and growth of intestinal wall; and to help maintain the natural balance of the intestinal flora of animals.</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). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). 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 in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</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.

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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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	<b>AHTN 3824.99.99</b>		<b>24-952</b>
	<b>MFN - 3% ad valorem</b>	3	<b>DATE ISSUED</b>
			<b>06 February 2025</b>

## 4 DESCRIPTION OF GOOD

**"GLOBADRY"**

Based on the certificate of composition, manufacturing process flowchart, and technical data sheet submitted, subject article is a drying and conditioning agent for animal litter, in the form of a white-creamy powder with a distinct eucalyptus scent. It is composed of drying retentor, kaolinic clays, calcium carbonate, and eucalyptus essential oil, among others. It keeps litter and nests dry and hygienic by absorbing excess moisture and ammonia, and it also possesses a disinfecting property. Packed in 25-kg bags, subject article is dispensed to litter of poultry, swine, and cattle by lightly dusting their nests and pens.

## 5 REASONS FOR CLASSIFICATION

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.

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.

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FOR THE COMMISSION

**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	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20		24-961
	MFN - Zero	3	<b>DATE ISSUED</b>
	ACFTA - Zero		06 February 2025
	RCEP - Zero		

## 4 DESCRIPTION OF GOOD

**"RUNEON BILE ACIDS"**

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), brochure, production process flowchart, and material safety data sheet submitted, subject article is a feed additive in the form of a white to pale-yellow powder. It is composed of bile acids and corn starch. Packed in 20-kg bags, subject article is added to feeds of poultry, swine, shrimp, fish, and ruminants, to promote fat digestion and absorption, and protect liver and gallbladder health.

## 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 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; 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.

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FOR THE COMMISSION

**MARILOU P. MENDOZA**  
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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*

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BOC-09-54380

## MEMORANDUM

**TO :** ALL DISTRICT COLLECTORS  
ALL SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED



**FROM :** **ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner *9/*  
Assessment and Operations Coordinating Group

**SUBJECT :** **FOOD AND DRUG ADMINISTRATION (FDA)**  
**RECOMMENDATION FOR THE RELEASE OF DONATED**  
**FOOD PRODUCTS FROM RISEN SAVIOR MISSIONS TO THE**  
**ASSISI DEVELOPMENT FOUNDATION, INC.**

**DATE :** **14 February 2025**

Forwarding the herein attached letter dated 22 January 2025 from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Ms. Angelita S. Evidente, Program Manager, Assisi Development Foundation, Inc., recommending clearance for the release of the following donated food product from Risen Savior Missions to Assisi Development Foundation:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
22 Jan 2025	BEAU 4331236	A1554221	FMSC MEAL 01-6 Manna Pack Rice (36-370g bags)	1,260 boxes	Dec 2027

It is further informed that the release of the donated food product shall be subject to the following conditions:

1. The product shall have been inspected and cleared by a representative from FDA – Regional Field Office;
2. The clearance shall solely be for the release of the product from this Bureau and shall not be construed as an authorization for its distribution, sale, offer for sales, and use;
3. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product; and



4. The clearance is without prejudice to existing tariff rules and customs regulations.

For information and appropriate action.







Republic of the Philippines  
Department of Health  
FOOD AND DRUG ADMINISTRATION

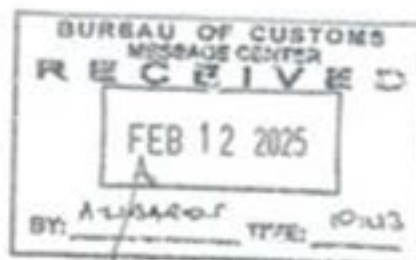
MASTER COPY



22 January 2025

09-54380

MS. ANGELITA S. EVIDENTE  
Program Manager  
Assisi Development Foundation  
5/F Units 503-506 Prestige Tower  
F. Ortigas Jr. Road, Ortigas Center  
Pasig City, 1605 Philippines



Dear Ms. Evidente:

Please be informed that this Office recommends the release of the following food products donated by Risen Savior Missions – 14533 Eureka Court Apple Valley MN 55124 US to **ASSISI DEVELOPMENT FOUNDATION** located at 5/F Units 503-506 Prestige Tower, F. Ortigas Jr. Road, Ortigas Center, Pasig City, 1605 Philippines:

Product Name	Quantity	Expiry Date
FMSC MEAL 01-6 Manna Pack Rice (36-370g bags)	1,260 boxes	Earliest of which is December 2027
Container Number BEAU 4331236		Seal Number A1554221

The release of said donated food products is on the condition that the said product shall have been inspected and cleared by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

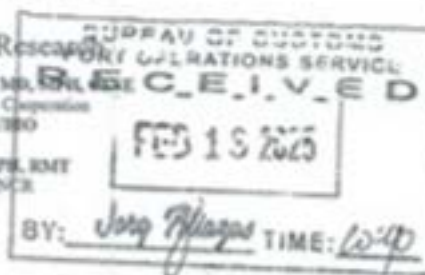
This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at [rfoncr@fda.gov.ph](mailto:rfoncr@fda.gov.ph).

Very truly yours,

*[Signature]*  
PILAR MARILYN M. PAGAYUNAN  
Director IV  
Center for Food Regulation and Research

ALEJ ANNE GRACE P. SUBACAL, MD, MPH  
Director IV, Bureau of International Health Cooperation  
COMMISSIONER REYNOLDO Y. RUTIO  
Commissioner, Bureau of Customs  
ARNOLD G. ALONDADA, Dr. BSM, MPH, RMT  
Director II, SLC, Region IV-A, IV-B, V & NCR



Civic Drive, Fillinvest Corporate City, Alabang 1781 Muntinlupa, Philippines

Trunk Line +63 2 857 1900  
Website : [www.fda.gov.ph](http://www.fda.gov.ph)

Fax +63 2 807 0751  
Email : [info@fda.gov.ph](mailto:info@fda.gov.ph)





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BOCG Memo No. 38-2025

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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BOC-09-54378

**MEMORANDUM**

**TO :** ALL DISTRICT COLLECTORS  
ALL SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED

**FROM :** **ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner  
Assessment and Operations Coordinating Group

**SUBJECT :** **FOOD AND DRUG ADMINISTRATION (FDA)**  
**RECOMMENDATION FOR THE RELEASE OF DONATED**  
**FOOD PRODUCTS FROM CONVOY OF HOPE, USA TO THE**  
**CONVOY OF HOPE PHILIPPINES, INC. (COHPI)**

**DATE :** **14 February 2025**

Forwarding the herein attached letters, dated 24 January 2025 and January 27 2025 from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Mr. Luis Jose Raymundo S. Sasuman, Chief of Operations and Finance, COHPI, recommending clearance for the release of the following donated food products from Convoy of Hope, USA to COHPI:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
24 Jan 2025	MSDU 7563304	UL-4825474	Fortified Rice and Soy Protein Meal	1,320 cases	Jun 2027
24 Jan 2025	AXIU 1966700	A1554135	Fortified Rice and Soy Protein Meal	1,260 cases	Nov 2027
24 Jan 2025	MSBU 5471602	UL-4825473	Fortified Rice and Soy Protein Meal	1,320 cases	Jun 2027
24 Jan 2025	MSDU 8644247	UL-4825472	Fortified Rice and Soy Protein Meal	1,320 cases	Jun 2027
27 Jan 2025	TRHU 849843	UL-4825475	Fortified Rice & Soy Protein Meals	1,320 cases	Jun 2027



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+63 (02) 8705-6000, +63 (02) 8527-1968 | [www.customs.gov.ph](http://www.customs.gov.ph) | [boc.cares@customs.gov.ph](mailto:boc.cares@customs.gov.ph)

The release of the donated food products shall be subject to the following conditions:

1. The products shall have been inspected and cleared by a representative from the FDA – Regional Field Office;
2. The clearance shall solely be for the release of the products from this Bureau and shall not be construed as an authorization for its distribution, sale, offer for sales, and use;
3. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food products; and
4. The clearance is without prejudice to existing tariff rules and customs regulations.

For information and appropriate action.

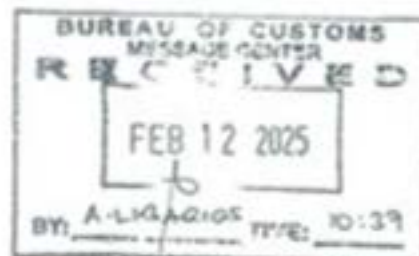




24 January 2025

09-54394

**MR. LUIS JOSE RAYMUNDO S. SASUMAN**  
Chief of Operations and Finance  
Convoy of Hope Philippines, Inc.  
1924, Taft Avenue corner Bernabe Street,  
Brgy. 044, Pasay City



Dear Mr. Sasuman:

Please be informed that this Office recommends the release of the following food product donated by Convoy of Hope – 330 S. Patterson Springfield, MO 65802, US to **CONVOY OF HOPE PHILIPPINES, INC.** located at Municipal Nursery, Sta. Rosa 1, Marilao, Bulacan, Philippines:

Product Name	Quantity	Expiry Date
Fortified Rice and Soy Protein Meal	1,320 cases	Earliest of which is June 2027
Container Number MSDU 7563304	Seal Number UL-4825474	

The release of said donated food products is on the condition that the said product shall have been inspected and cleared by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the **RELEASE** of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at [rfoncr@fda.gov.ph](mailto:rfoncr@fda.gov.ph) or [rfoiii@fda.gov.ph](mailto:rfoiii@fda.gov.ph).

Very truly yours,

**PILAR MARILYN M. PAGAYUNAN**  
Director IV  
Center for Food Regulation and Research



cc: ALELI ANNIE GRACE P. SUBACAL, MIL  
Director IV, Bureau of International Health Cooperation  
COMMISSIONER BIENVENIDO Y. REBIO  
Commissioner, Bureau of Customs  
ARNOLD G. ALONDADA, Dr. BCM, MPH, RMT  
Director II, SLC, Region IV-A, IV-B, V & NC



22113229  
P 660  
200702  
21 Jan 2024

24 January 2025

09-54381

MR. LUIS JOSE RAYMUNDO S. SASUMAN  
Chief of Operations and Finance  
Convoy of Hope Philippines, Inc.  
1924, Taft Avenue corner Bernabe Street,  
Brgy. 044, Pasay City



Dear Mr. Sasuman:

Please be informed that this Office recommends the release of the following food product donated by Convoy of Hope – 330 S. Patterson Springfield, MO 65802, US to **CONVOY OF HOPE PHILIPPINES, INC.** located at Municipal Nursery, Sta. Rosa 1, Marilao, Bulacan, Philippines:

Product Name	Quantity	Expiry Date
Fortified Rice and Soy Protein Meal	1,260 cases	Earliest of which is November 2027
Container Number AXIU 1966700	Seal Number A1554135	

The release of said donated food products is on the condition that the said product shall have been inspected and cleared by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the **RELEASE** of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

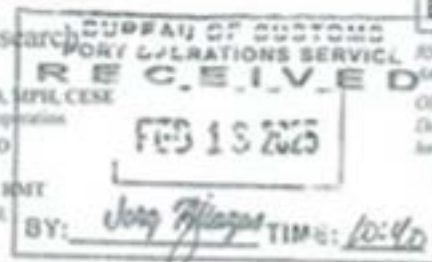
This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at [rfoncr@fda.gov.ph](mailto:rfoncr@fda.gov.ph) or [rfoiii@fda.gov.ph](mailto:rfoiii@fda.gov.ph).

Very truly yours,

  
PILAR MARILYN M. PAGAYUNAN  
Director IV  
Center for Food Regulation and Research

cc: ALELI ANNIE GRACE P. SUDIALAL, MD, MPH, CESE  
Director IV, Bureau of International Health Cooperation  
COMMISSIONER BIENVENIDO Y. RUBIO  
Commissioner, Bureau of Customs  
ARNOLD G. ALINDADA, Dr. HCM, MPH, BMT  
Director II, SLC, Region IV-A, IV-B, V & NCR

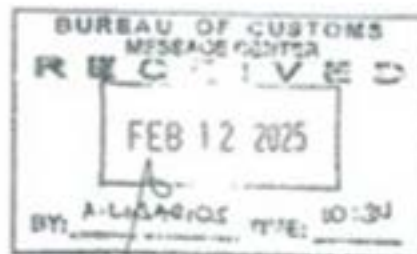




24 January 2025

09-54382

**MR. LUIS JOSE RAYMUNDO S. SASUMAN**  
 Chief of Operations and Finance  
**Convoy of Hope Philippines, Inc.**  
 1924, Taft Avenue corner Bernabe Street,  
 Brgy. 044, Pasay City



Dear Mr. Sasuman:

Please be informed that this Office recommends the release of the following food product donated by Convoy of Hope – 330 S. Patterson Springfield, MO 65802, US to **CONVOY OF HOPE PHILIPPINES, INC.** located at Municipal Nursery, Sta. Rosa 1, Marilao, Bulacan, Philippines:

Product Name	Quantity	Expiry Date
Fortified Rice and Soy Protein Meal	1,320 cases	Earliest of which is June 2027
Container Number MSBU 5471602		Seal Number UL-4825473

The release of said donated food products is on the condition that the said product shall have been inspected and cleared by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the **RELEASE** of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

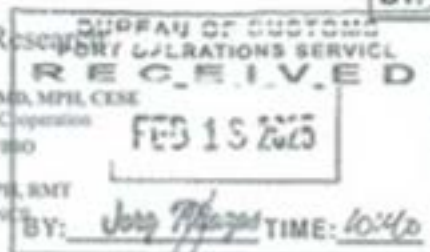
For inspection schedule, please contact the FDA – Regional Field Office at [rfofncr@fda.gov.ph](mailto:rfofncr@fda.gov.ph) or [rfoiii@fda.gov.ph](mailto:rfoiii@fda.gov.ph).

Very truly yours,

  
**PILAR MARILYN M. PAGAYUNAN**  
 Director IV  
 Center for Food Regulation and Research



cc: **ALELI ANNIE GRACE P. SUDIALAL, MD, MPH, CSE**  
 Director IV, Bureau of International Health Cooperation  
**COMMISSIONER BIENVENIDO Y. RUBIO**  
 Commissioner, Bureau of Customs  
**ARNOLD G. ALENDADA, Dr. BCM, MPH, RMT**  
 Director II, SLC, Region IV-A, IV-B, V & VI



ICN: 20250122111437  
 Amount: P 600  
 CR Number: 206702  
 Date: 27 Jan 2024  
 Remarks:

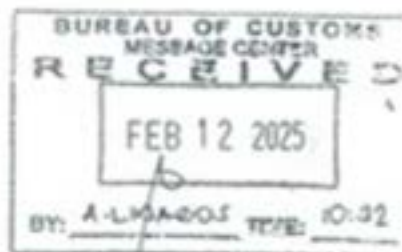


24 January 2025

09-54384

**MR. LUIS JOSE RAYMUNDO S. SASUMAN**

Chief of Operations and Finance  
**Convoy of Hope Philippines, Inc.**  
 1924, Taft Avenue corner Bernabe Street,  
 Brgy. 044, Pasay City



Dear Mr. Sasuman:

Please be informed that this Office recommends the release of the following food product donated by Convoy of Hope – 330 S. Patterson Springfield, MO 65802, US to **CONVOY OF HOPE PHILIPPINES, INC.** located at Municipal Nursery, Sta. Rosa 1, Marilao, Bulacan, Philippines:

Product Name	Quantity	Expiry Date
Fortified Rice and Soy Protein Meal	1,320 cases	Earliest of which is June 2027
Container Number MSDU 8644247	Seal Number UL-4825472	

The release of said donated food products is on the condition that the said product shall have been inspected and cleared by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the **RELEASE** of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at [rfoncr@fda.gov.ph](mailto:rfoncr@fda.gov.ph) or [rfoiii@fda.gov.ph](mailto:rfoiii@fda.gov.ph).

Very truly yours,

  
**PILAR MARILYN M. PAGAYUNAN**  
 Director IV  
 Center for Food Regulation and Research

402 ALELI ANNIE GRACE P. SUDACAL, MEd, MEd, CESO  
 Director IV, Bureau of International Health Cooperation  
 COMMISSIONER BIENVENIDO Y. RUBIO  
 Commissioner, Bureau of Customs  
 ARNOLD G. ALONSO, Dr. HCM, MPIL, RMT  
 Director II, SLC, Region IV-A, IV-B, V & NCR



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 23 Jan 2024









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ADCG Memo No. 39-2025

REPUBLIC OF THE PHILIPPINES  
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**BUREAU OF CUSTOMS**


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BOC-09-54377

**MEMORANDUM**

**TO :** ALL DISTRICT COLLECTORS  
ALL SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED



**FROM :** **ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner   
Assessment and Operations Coordinating Group

**SUBJECT :** **FOOD AND DRUG ADMINISTRATION (FDA)**  
**RECOMMENDATION FOR THE RELEASE OF DONATED**  
**FOOD PRODUCTS FROM FEED MY STARVING CHILDREN**  
**TO INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.**  
**(ICMFI)**

**DATE :** 14 February 2025

Forwarding the herein attached letter both dated 27 January 2025 from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Mr. Edgardo Sta. Ana, Logistics Manager, ICMFI, recommending clearance for the release of the following donated food products from Feed My Starving Children to ICMFI:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
27 Jan 2025	FCIU / 976257-9	A1554229	Mannapack™ Rice (36-370g bag) / Rice Fortified Rice and Soy Meal	1,260 boxes /	Dec 2027 /
27 Jan 2025	ONEU / 5190430	A1554114	Mannapack™ Rice (36-375g bag) / Rice Fortified Rice and Soy Meal	1,260 boxes /	Dec 2027 /

The release of the donated food products shall be subject to the following conditions:

1. The products shall have been inspected and cleared by a representative from the FDA – Regional Field Office;
2. The clearance shall solely be for the release of the products from this Bureau and shall not be construed as an authorization for its distribution, sale, offer for sales, and use;



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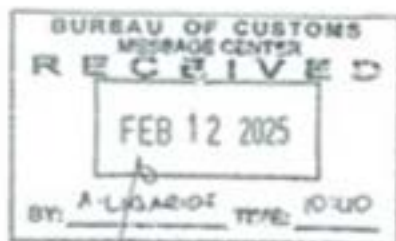
3. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food products; and
4. The clearance is without prejudice to existing tariff rules and customs regulations.

For information and appropriate action.

27 January 2025

09-54377

**MR. EDGARDO STA. ANA**  
ICMFI Logistics Manager  
International Care Ministries Foundation Inc.  
Unit W-1701, 1708, 1709, 1710  
17<sup>th</sup> Floor, Philippine Stock Exchange Center,  
Exchange Road, Ortigas Center, Pasig City



Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by International Care Ministries Inc. - 491 A1A Beach Blvd., St. Augustine FL 32080 U.S.A to **INTERNATIONAL CARE MINISTRIES FOUNDATION INC.** located at Unit W-1701, 1708, 1709, 1710, 17<sup>th</sup> Floor, Philippine Stock Exchange Center, Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date
MannaPack <sup>TM</sup> Rice (36-370g bag)	1,260 boxes	Best if Used Before date, the Earliest of which is December 2027
Rice Fortified Rice and Soy Meal		
Container Number FCIU976257-9		Seal # A1554229

The release of said donated food products is on the condition that the said product shall have been inspected and cleared by a representative from the Food and Drug Administration (FDA) - Customs Liaison Unit.

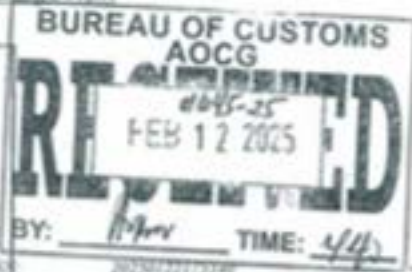
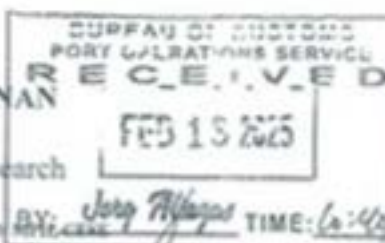
This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA - RFO at [rfoncr@fda.gov.ph](mailto:rfoncr@fda.gov.ph)

Very truly yours,

**PILAR MARILYN M. PAGAYUNAN**  
Director IV  
Center for Food Regulation and Research



cc: ALEJIE ANNIE GRACE P. SUBACAL, MSc  
Director IV, Bureau of International Health Cooperation  
RIENVENDO Y. RUBIO  
Commissioner, Bureau of Customs  
ARNOLD G. ALBADA, Dr. HCM, MPH, RMT  
Director II, SLC-Region IV-A, IV-B & NCR

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Date: 27 Jan 2025  
clg/bao

Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines

Trunk Line +63 2 857 1900  
Website : [www.fda.gov.ph](http://www.fda.gov.ph)

Fax +63 2 807 0751  
Email : [info@fda.gov.ph](mailto:info@fda.gov.ph)





27 January 2025

09-54399

MR. EDGARDO STA. ANA  
ICMFI Logistics Manager  
International Care Ministries Foundation Inc.  
Unit W-1701, 1708, 1709, 1710  
17<sup>th</sup> Floor, Philippine Stock Exchange Center,  
Exchange Road, Ortigas Center, Pasig City



Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by International Care Ministries Inc. – 491 A1A Beach Blvd., St. Augustine FL 32080 U.S.A to **INTERNATIONAL CARE MINISTRIES FOUNDATION INC.** located at Unit W-1701, 1708, 1709, 1710, 17<sup>th</sup> Floor, Philippine Stock Exchange Center, Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date
MannaPack™ Rice (36-375g bag) Rice Fortified Rice and Soy Meal	1,260 boxes	Best if Used Before date, the Earliest of which is December 2027
Container Number ONEU5190430		Seal # A1554114


The release of said donated food products is on the condition that the said product **shall have been inspected and cleared** by a representative from the Food and Drug Administration (FDA) – Customs Liaison Unit.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – RFO at [rfoner@fda.gov.ph](mailto:rfoner@fda.gov.ph)

Very truly yours,

  
PILAR MARILYN M. PAGAYUNAN  
Director IV  
Center for Food Regulation and Research



cc: ALEJIE ANNIE GRACE P. SUBACAL, MD, MPH, CDE  
Director IV, Bureau of International Health Cooperation  
BIENVENIDO Y. RUBIO  
Commissioner, Bureau of Customs  
ARNOLD G. ALIBADA, Dr. ICM, MPH, RMT  
Director II, SLC-Region IV-A, IV-B & NCR

RON: 20250122174951  
Amount: P=600.00  
CR Number: 1232025084045720  
Date: 29 Jan 2025  
clp/hsd

Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines

Trunk Line +63 2 857 1900  
Website : [www.fda.gov.ph](http://www.fda.gov.ph)

Fax +63 2 807 0751  
Email : [info@fda.gov.ph](mailto:info@fda.gov.ph)



Management System  
ISO 9001:2015  
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AOCG Memo No. 40-2025

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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**MEMORANDUM**

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL

**FROM :**   
ATTY. VENER S. BAQUIRAN  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 13 February 2025

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 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 (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 07 February 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-882	"TURBOGROW 160™"	2309.90.20	MFN - Zero
24-886	"PORCILIS® AR-T DF"	3002.42.00	MFN – 3% ad valorem
24-889	"PRIME PAC® PRRS"	3002.42.00	MFN – 3% ad valorem
24-893	"POULTRYGROW 250™"	2309.90.20	MFN - Zero
24-914	"AUTOMATIC TRANSFER SWITCH CONTROLLER, MODEL: SM708"	8537.10.99	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
24-953	"SAFIZYM GP800"	3507.90.00	MFN – 3% ad valorem
24-954	"SAFIZYM XP500"	3507.90.00	MFN – 3% ad valorem
24-958	"PORCILIS® LAWSONIA ID"	3002.42.00	MFN – 3% ad valorem

\*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).



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AOCG Memo No. 40-2025 r 2

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-981	"TESLA MODEL Y PERFORMANCE"	8703.80.98	MFN – Zero ACFTA – 30% ad valorem* RCEP – 30% ad valorem (01 January to 31 March 2025); 28% ad valorem (01 April 2025 to 31 March 2030)*
24-986	"EUROAROM PF 32 S PH"	3302.90.00	MFN – 1% ad valorem
24-993	"PROACTIVE"	2309.90.20	MFN - Zero
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 40-2025 P-3



BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 25-016

07 February 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 11 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-882, 24-886, 24-889, 24-893, 24-914, 24-953, 24-954, 24-958, 24-981, 24-986, and 24-993, issued by this Commission on 07 February 2025. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*MariLou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: *As stated*

cc: *The Secretary*  
*Department of Finance*  
*Manila*





BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		24-882
		3	DATE ISSUED
			07 February 2025

4 DESCRIPTION OF GOOD

"TURBOGROW 160™"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product brochure, technical sheet, material safety data sheet, and product label submitted, subject article is a performance-enhancer feed premix in the form of a beige powder. It is composed of inactive dried yeast culture, dried *streptomyces* fermentation soluble extract, and silicon dioxide (anti-caking agent). Packed in 25-kg multilayer paper bags with sealed plastic film, subject article is added to swine feeds at a rate of 125 to 200 g per ton of feeds to, among others, enhance the nutritional value and quality of feeds, encourage healthy appetite and adequate feed intake in swine, and increase animal resistance against stress and diseases.

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 complete or supplementary feeds. This heading includes preparations 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 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*  
Maile P. Mendoza

MARILOU P. MENDOZA

Chairperson



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3002.42.00		24-886
	MFN - 3% ad valorem	3	DATE ISSUED
			07 February 2025

4	DESCRIPTION OF GOOD
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**"PORCILIS® AR-T DF"**

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product brochure, summary of product characteristics, analytical documentation, product label, and photograph of the packaging submitted, subject article is an inactivated *Bordetella bronchiseptica* veterinary vaccine. It is composed of active substances [i.e., protein dO (non-toxic deletion derivative of *Pasteurella multocida* dermonecrotic toxin) and inactivated *Bordetella bronchiseptica* cells], adjuvant, and excipient. Packed in a 50-mL polyethylene terephthalate (PET) bottle with chlorobutyl stopper and aluminium seal, subject article is to be administered to swine via intramuscular injection, at a dosage of 2 mL, for the reduction of clinical signs of progressive atrophic rhinitis in piglets through passive oral immunisation with colostrum from dams actively immunized with the vaccine.

5	REASONS FOR CLASSIFICATION
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Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most typical vaccines are prophylactic preparations of microbial origin containing either viruses or bacteria suspended in saline solutions, oil (lipovaccines) or other media. These preparations have usually been treated to reduce their toxicity without destroying their immunizing properties. Other vaccines include recombinant vaccines, peptide vaccines and carbohydrate vaccines. These vaccines generally contain an antigen, a recognised part of an antigen or a gene coding for a recognised part of an antigen (peptides, recombinants or conjugates of protein and others). The "recognised part of an antigen" is the part of an antigen which triggers the immunological response in the organism. Many of these vaccines target a specific virus or bacterium. These vaccines are used for prophylactic or therapeutic purposes.

In view thereof, subject article is classified under AHTN 2022 subheading 3002.42.00, 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

MARILOU P. MENDOZA

Chairperson





BACONG 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 3002.42.00 MFN - 3% ad valorem		24-889
		3	DATE ISSUED
			07 February 2025

## 4 DESCRIPTION OF GOOD

## "PRIME PAC® PRRS"

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), brochure, summary of product characteristics, and analytical documentation submitted, subject article is a freeze-dried vaccine containing the porcine reproductive and respiratory syndrome (PRRS) type 2 virus strain Nebraska-attenuated as an active ingredient. It is indicated for the active immunization of clinically healthy pigs in PRRS virus type 2 contaminated environment to reduce viraemia and clinical signs caused by infection with PRRS virus. Packed in a Type I glass vial with rubber stopper and aluminium cap containing 50 or 100 doses, and diluent in 10 mL, 20 mL, 50 mL, or 100 mL (box of 10's), subject article is administered, via intramuscular injection of 1 mL or intradermal administration of 0.2 mL, to healthy pigs of two weeks of age or older.

## 5 REASONS FOR CLASSIFICATION

Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most typical vaccines are prophylactic preparations of microbial origin containing either viruses or bacteria suspended in saline solutions, oil (lipovaccines) or other media. These preparations have usually been treated to reduce their toxicity without destroying their immunizing properties. Other vaccines include recombinant vaccines, peptide vaccines and carbohydrate vaccines. These vaccines generally contain an antigen, a recognised part of an antigen or a gene coding for a recognised part of an antigen (peptides, recombinants or conjugates of protein and others). The "recognised part of an antigen" is the part of an antigen which triggers the immunological response in the organism. Many of these vaccines target a specific virus or bacterium. These vaccines are used for prophylactic or therapeutic purposes.

In view thereof, subject article is classified under AHTN 2022 subheading 3002.42.00, 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

MARILOU P. MENDOZA  
Chairperson





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20		24-893
	MFN - Zero	3	DATE ISSUED
			07 February 2025

## 4 DESCRIPTION OF GOOD

## "POULTRYGROW 250™"

Based on the Certificate of Product Registration and Veterinary Drug and Product Declaration Form from the Bureau of Animal Industry (BAI), product brochure, technical sheet, production process flowchart, material safety data sheet, and product label submitted, subject article is a feed premix in the form of a beige powder. It is composed of inactive dried yeast culture, dried *streptomyces* fermentation soluble extract, and silicon dioxide (anti-caking agent). Packed in 25-kg multilayer paper bags with a sealed plastic film, subject article is added to poultry feeds at a rate of 125 g per ton of feeds, as a source of protease, to increase the nutritional value of corn- and soya-based feeds, and to enhance the digestibility, absorption, and utilization of dietary protein and amino acids for optimum productive performance.

## 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 complete or supplementary feeds. This heading includes preparations 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 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

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	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 8537.10.99		24-914
	MFN - 1% ad valorem	3	<b>DATE ISSUED</b>
	ACFTA - Zero		07 February 2025
	RCEP - Zero		

4	<b>DESCRIPTION OF GOOD</b>								
	<p><b>"AUTOMATIC TRANSFER SWITCH CONTROLLER, MODEL: SM708"</b></p> <p>Based on the technical specifications, user manual, and photographs of the product submitted, subject article is a device that manages the operation of an automatic transfer system (ATS). Using either automatic or manual operation mode, it can control the transfer of power between two sources (generator/generating set and mains) and is equipped with a microprocessor that can be freely programmed with different parameters or specifications (e.g., voltage status, frequency, and phase voltage). Subject article is to be used in, among others, electrical devices, automatic control and testing systems of electric power, and telecommunications equipment, and has the following specifications:</p> <table border="1"> <tr> <td>Operating Voltage (V) (DC / AC)</td><td>8-35 / 90-280</td></tr> <tr> <td>Power Consumption (W)</td><td>&lt;5</td></tr> <tr> <td>Rated Frequency (Hz)</td><td>50/60</td></tr> <tr> <td>Case Dimension (mm)</td><td>197 x 152 x 47</td></tr> </table> 	Operating Voltage (V) (DC / AC)	8-35 / 90-280	Power Consumption (W)	<5	Rated Frequency (Hz)	50/60	Case Dimension (mm)	197 x 152 x 47
Operating Voltage (V) (DC / AC)	8-35 / 90-280								
Power Consumption (W)	<5								
Rated Frequency (Hz)	50/60								
Case Dimension (mm)	197 x 152 x 47								

5	<b>REASONS FOR CLASSIFICATION</b>
	<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 the heading also covers, among others, "programmable controllers" which are digital apparatus using a programmable memory for the storage of instructions for implementing specific functions such as logic, sequencing, timing, counting and arithmetic, to control, through digital or analog input/output modules, various types of machines.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8537.10.99, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; 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>

FOR THE COMMISSION

**MARILOU P. MENDOZA**  
Chairperson





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3507.90.00 MFN - 3% ad valorem		24-953
		3	DATE ISSUED
			07 February 2025

## 4 DESCRIPTION OF GOOD

## "SAFIZYM GP800"

Based on the certificate of formula, production process flowchart, and technical data sheet submitted, subject article is a diluted preparation of  $\beta$ -glucanase, produced by submerged fermentation of a selected strain of *Trichoderma*. It is in the form of a light-beige fine powder. Packed in a 10-kg polyethylene-lined bag contained in a paper bag, subject article is incorporated to animal feeds containing raw materials rich in cellulose, such as corn, soya, wheat, barley, oat, and bran, to improve nutrient accessibility and assimilation.

## 5 REASONS FOR CLASSIFICATION

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.

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.

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

*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)

<b>1</b>	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3507.90.00 MFN - 3% ad valorem		24-954
		<b>3</b>	<b>DATE ISSUED</b>
			07 February 2025

**4 DESCRIPTION OF GOOD**

**"SAFIZYM XP500"**

Based on the certificate of formula, production process flowchart, and technical data sheet submitted, subject article is a diluted preparation of xylanase, produced by submerged fermentation of a selected strain of *Trichoderma*. It is in the form of a light-beige fine powder. Packed in a 25-kg polyethylene-lined bag contained in a paper bag, subject article is added to poultry and swine feeds containing raw materials rich in non-starch polysaccharides, to increase nutrient absorption.

**5 REASONS FOR CLASSIFICATION**

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.

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.

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.*



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	<b>AHTN 3002.42.00</b>		<b>24-958</b>
	<b>MFN - 3% ad valorem</b>	3	<b>DATE ISSUED</b>
			<b>07 February 2025</b>

**4 DESCRIPTION OF GOOD**

**"PORCILIS® LAWSONIA ID"**

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), package insert, analytical documentation, product label, and photograph of the product submitted, subject article is an inactive *Lawsonia intracellularis* (*L. intracellularis*) veterinary vaccine in the form of a freeze-dried pellet emulsion for injection. It consists of lyophilized inactivated *L. intracellularis* cells in phosphate buffered saline and excipients. It is indicated for the active immunization of pigs to reduce diarrhea, loss of daily weight gain, intestinal lesions, bacterial shedding, and mortality caused by *L. intracellularis* infection. Packed in a 100-dose Type I glass vial (with rubber stopper and aluminium cap) inside a box, subject article is to be reconstituted with 20 mL of solvent or Porcilis PCV ID before administering a 0.2 mL single dose to pigs via intradermal route using a multi-dose needle-free injection device.

**5 REASONS FOR CLASSIFICATION**

Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most typical vaccines are prophylactic preparations of microbial origin containing either viruses or bacteria suspended in saline solutions, oil (lipovaccines) or other media. These preparations have usually been treated to reduce their toxicity without destroying their immunizing properties. Other vaccines include recombinant vaccines, peptide vaccines and carbohydrate vaccines. These vaccines generally contain an antigen, a recognised part of an antigen or a gene coding for a recognised part of an antigen (peptides, recombinants or conjugates of protein and others). The "recognised part of an antigen" is the part of an antigen which triggers the immunological response in the organism. Many of these vaccines target a specific virus or bacterium. These vaccines are used for prophylactic or therapeutic purposes.

In view thereof, subject article is classified under AHTN 2022 subheading 3002.42.00, 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

*Maile 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8703.80.98		24-981
	MFN - Zero	<b>3</b>	<b>DATE ISSUED</b>
	ACFTA - 30% ad valorem		07 February 2025
	RCEP - 30% ad valorem (01 January to 31 March 2025); 28% ad valorem (01 April 2025 to 31 March 2030)		

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<p align="center"><b>"TESLA MODEL Y PERFORMANCE"</b></p> <p>Based on the brochure, technical specifications, and photographs of the product submitted, subject article is a completely built-up (CBU), plug-in fully electric sports utility vehicle (SUV). It uses two electric motors (synchronous and asynchronous motors) as the sole means of propulsion. Having an all-wheel drivetrain configuration, subject article has the following specifications:</p> <table border="1"> <tr> <td>Battery Type</td><td>Lithium-ion</td></tr> <tr> <td>Battery Capacity (Ah)</td><td>230</td></tr> <tr> <td>Total Motor Power (kW)</td><td>393</td></tr> <tr> <td>Gross Vehicle Weight (kg)</td><td>2,532</td></tr> <tr> <td>Overall Dimension (LxWxH) (mm)</td><td>4,750 x 1,921 x 1,624</td></tr> <tr> <td>Seating Capacity</td><td>5</td></tr> </table> 	Battery Type	Lithium-ion	Battery Capacity (Ah)	230	Total Motor Power (kW)	393	Gross Vehicle Weight (kg)	2,532	Overall Dimension (LxWxH) (mm)	4,750 x 1,921 x 1,624	Seating Capacity	5
Battery Type	Lithium-ion												
Battery Capacity (Ah)	230												
Total Motor Power (kW)	393												
Gross Vehicle Weight (kg)	2,532												
Overall Dimension (LxWxH) (mm)	4,750 x 1,921 x 1,624												
Seating Capacity	5												

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as "Electric Vehicles (EVs)".</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rates of duty of 30% ad valorem from 01 January to 31 March 2025 and 28% ad valorem by 01 April 2025 to 31 March 2030, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>Mari Lou P. Mendoza</i></p> <p align="right"><b>MARILOU P. MENDOZA</b> Chairperson</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's website.





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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.
			24-986
	AHTN 3302.90.00	3	DATE ISSUED
	MFN - 1% ad valorem		07 February 2025

## 4 DESCRIPTION OF GOOD

## "EUROAROM PF 32 S PH"

Based on the technical data sheet, product composition, manufacturing process flowchart, and product safety information submitted, subject article is a flavouring preparation in the form of a creamy white, free-flowing, fine powder with a milky and fruity odour. It consists of flavouring compounds (synthetic aromatics), sodium saccharine, silicic acid, and calcium carbonate. Packed in 25-kg carton boxes, subject article is added to piglet feeds at a rate of 100 to 1,000 g per metric ton of complete feeds, to impart an intensely sweet, strong, and persistent aroma to the finished feed, enhancing feed palatability and optimizing the feed intake of piglets.

## 5 REASONS FOR CLASSIFICATION

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making) including mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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

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 2309.90.20		24-993
	MFN - Zero	3	DATE ISSUED
			07 February 2025

## 4 DESCRIPTION OF GOOD

**"PROACTIVE"**

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product brochure, certificate of analysis, safety data sheet, and product label submitted, subject article is a feed premix in the form of a brown-yellowish powder. It is composed of *Aspergillus niger* fermentation extract, *Corylus AL-AV* (hazel shell), and white oil. Packed in 25-kg bags, subject article is added to poultry and swine feeds at a rate of 0.5 kg per 1,000 kg of feeds, to enhance the digestibility of proteins, fats, and non-starch polysaccharides (NSPs) in feeds, enabling the efficient absorption and utilization of nutrients by the animals.

## 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 complete or supplementary feeds. This heading includes preparations 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 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

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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AOCG Memo No. 41-2025

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

*A modernized and credible customs administration that upholds good governance and is among the world's best*

**MEMORANDUM**

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL



**FROM :** **ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 13 February 2025

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 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 (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 11 February 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-925	"BANANA CONCENTRATE ART. F4391004"	3302.10.90	MFN – 1% ad valorem
24-960	"DICLARUZIL 0.5%"	3003.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
24-966	"(FULVESTRANT) LUVESTRA 250 mg/5 mL SOLUTION FOR INJECTION (I.M.)"	3004.39.00	MFN – 1% ad valorem
24-970	"PY-PRO SUPER"	3808.91.99	MFN – 3% ad valorem

\*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



AOCG Memo No. 41-2025 p.2



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 25-017

11 February 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. 24-925, 24-960, 24-966, and 24-970, issued by this Commission on 10 February 2025. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.90 MFN - 1% ad valorem		24-925
		3	DATE ISSUED
			10 February 2025

## 4 DESCRIPTION OF GOOD

## "BANANA CONCENTRATE ART. F4391004"

Based on the product composition, technical data, production process flow diagram, product label, and photographs of the product and packaging submitted, subject article is a flavouring preparation in the form of a clear, colourless liquid with a banana, candy, and fruity aroma/flavour. It is composed of artificial flavour (containing odoriferous substances such as essential oil and synthetic aromatics), alcohol, and propylene glycol. Packed in 35-lb pails, subject article is used as an ingredient in the manufacture of food products.

## 5 REASONS FOR CLASSIFICATION

Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.

In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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

MARILOU P. MENDOZA  
Chairperson



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1 AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>  <p style="text-align: center;">AHTN 3003.90.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero</p>	<table> <tr> <td><b>2</b></td><td><b>TCC (AR) NO.</b></td></tr> <tr> <td></td><td>24-960</td></tr> <tr> <td><b>3</b></td><td><b>DATE ISSUED</b></td></tr> <tr> <td></td><td>10 February 2025</td></tr> </table>	<b>2</b>	<b>TCC (AR) NO.</b>		24-960	<b>3</b>	<b>DATE ISSUED</b>		10 February 2025
<b>2</b>	<b>TCC (AR) NO.</b>								
	24-960								
<b>3</b>	<b>DATE ISSUED</b>								
	10 February 2025								

<b>4 DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>"DICLARUZIL 0.5%"</b></p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), manufacturing procedure, safety data sheet, and product label submitted, subject article is a coccidiostat/antiparasitic feed premix in the form of white granules. It is composed of diclaruzil (active ingredient) and excipients. Packed in 25-kg bags, subject article is to be mixed with poultry feeds at a dosage of 500 g per 1,000 kg of feeds, for the prevention and treatment of coccidiosis caused by <i>E. tenella</i>, <i>E. necatrix</i>, <i>E. brunetti</i>, <i>E. acervulina</i>, <i>E. mivati</i>, and <i>E. maxima</i>.</p>
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<b>5 REASONS FOR CLASSIFICATION</b>  <p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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>
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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*

**MARILOU P. MENDOZA**  
Chairperson





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.39.00 MFN - 1% ad valorem		24-966
		3	DATE ISSUED
			10 February 2025

## 4 DESCRIPTION OF GOOD

## “(FULVESTRANT) LUVESTRA 250 mg/5 mL SOLUTION FOR INJECTION (I.M.)”

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), brochure, product insert, and photograph of the product submitted, subject article is an anti-estrogen medicament in the form of a solution for injection. It contains 250 mg fulvestrant [a competitive estrogen receptor (ER) antagonist with an affinity comparable to estradiol] per 5 mL solution. It is indicated, among others, as monotherapy for the treatment of ER-positive, locally advanced or metastatic breast cancer in postmenopausal women; and in combination with palbociclib for the treatment of hormone receptor (HR)-positive, human epidermal growth factor receptor 2 (HER2)-negative locally advanced or metastatic breast cancer in women who have received prior endocrine therapy. Packed in boxes containing one or two 5-mL pre-filled glass syringes, subject article is to be administered as two consecutive 5-mL injections by slow intramuscular injection (1 to 2 minutes per injection), one in each buttock (gluteal area).



## 5 REASONS FOR CLASSIFICATION

Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm<sup>3</sup>, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.

In view thereof, subject article, is classified under AHTN 2022 subheading 3004.39.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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

MARILOU P. MENDOZA  
Chairperson

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AOCG Memo No. 41-2025 / 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.
	AHTN 3808.91.99 MFN - 3% ad valorem		24-970
		3	DATE ISSUED
			10 February 2025

## 4 DESCRIPTION OF GOOD

## "PY-PRO SUPER"

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), certificate of analysis, certificate of composition, manufacturing process, safety data sheet, and product label submitted, subject article is a ready-to-use space and surface spray adulticide containing pyrethrin (as active ingredient), piperonyl butoxide (as synergist), butylated hydroxytoluene, and hydrocarbon solvent. It is in the form of a pale- to straw-yellow liquid. It is used for the control and elimination of insects such as adult houseflies (*Musca domestica*), mosquitoes (*Aedes aegypti*), cockroaches (*Blattella germanica*), and rice weevil (*Sitophilus oryzae*). Packed in 1-L and 5-L plastic jerrycans, subject article is to be applied using a pressurized sprayer (handheld, mechanically or electronically operated) on surfaces and indoor spaces (e.g., churches, cinemas, community centers, hospitals, hotels, and food handling premises).

## 5 REASONS FOR CLASSIFICATION

Heading 38.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of products (other than those having the character of medicaments, including veterinary medicaments - heading 30.03 or 30.04) intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. Products intended to repel pests or used for disinfecting seeds are also classified here. These insecticides, disinfectants, herbicides, fungicides, etc., are applied by spraying, dusting, sprinkling, coating, impregnating, etc., or may necessitate combustion. They achieve their results by nerve-poisoning, by stomach-poisoning, by asphyxiation or by odour, etc. The products of heading 38.08 includes insecticides. Insecticides include not only products for killing insects, but also those having a repellent or attractant effect. The products may be in a variety of forms such as sprays or blocks (against moths), oils or sticks (against mosquitoes), powder (against ants), strips (against flies), cyanogen gas absorbed in diatomite or paperboard (against fleas and lice).

In view thereof, subject article is classified under AHTN 2022 subheading 3808.91.99, 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

MARILOU P. MENDOZA  
Chairperson

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