



| Hdg. No. | AHTN 2022 Code | Description                                   | MFN Rates of Duty (%)   |                         |      |      |                 |    |
|----------|----------------|---|-------------------------|-------------------------|------|------|-----------------|----|
|          |                |   | 2024<br>61 Jan - 31 Jul | 2025<br>22 Jun - 31 Dec | 2026 | 2027 | Starting 01 Jan |    |
| 01       | 121            |   | 14                      | 14                      | 16   | 17   | 18              | 18 |
| 01 01    |                | <b>Live horses, asses, mules and hinnies.</b> |                         |                         |      |      |                 |    |
|          |                | - Horses                                      |                         |                         |      |      |                 |    |
|          | 0101 21 00     | -- Pure-bred breeding animals                 | 3                       | 3                       | 3    | 3    | 3               | 3  |
|          | 0101 29 00     | -- Other                                      | 7                       | 7                       | 7    | 7    | 7               | 7  |
|          | 0101 30        | - Asses                                       |                         |                         |      |      |                 |    |
|          | 0101 30 10     | -- Pure-bred breeding animals                 | 5                       | 5                       | 5    | 5    | 5               | 5  |
|          | 0101 30 90     | -- Other                                      | 5                       | 5                       | 5    | 5    | 5               | 5  |
|          | 0101 90 00     | - Other                                       | 5                       | 5                       | 5    | 5    | 5               | 5  |
| 01 02    |                | <b>Live bovine animals.</b>                   |                         |                         |      |      |                 |    |
|          |                | - Cattle                                      |                         |                         |      |      |                 |    |
|          | 0102 21 00     | -- Pure-bred breeding animals                 | 0                       | 0                       | 0    | 0    | 0               | 0  |
|          | 0102 29        | -- Other                                      |                         |                         |      |      |                 |    |
|          |                | ---- Male cattle                              |                         |                         |      |      |                 |    |
|          | 0102 29 11     | ----- Oxen                                    | 3                       | 3                       | 3    | 3    | 3               | 3  |
|          | 0102 29 19     | ----- Other                                   |                         |                         |      |      |                 |    |
|          | 0102 29 30     | ----- Other                                   |                         |                         |      |      |                 |    |

VOLUME 2 | 2025

# HORNBOOK ON CUSTOMS TARIFF CLASSIFICATION

Advance Tariff Classification Rulings up to March 2025,  
Miscellaneous Tariff Classification Rulings / Cases, Q&A and Glossary  
on Customs Tariff Classification and the Harmonized System

ATTY. FERDINAND ASEJO NAGUE, C.B., MCA, MINCU

centralbooks



DIGITAL TESTING AND FAULT DETECTION  
BOOK

ATL  
1431818

8 LACSO.

# **HORNBOOK on CUSTOMS TARIFF CLASSIFICATION**

## **VOLUME II**

**Advance Tariff Classification Rulings up to March  
2025, Miscellaneous Tariff Classification  
Rulings/ Case, Q & A and Glossary on Customs  
Tariff Classification and the Harmonized System**

2025 FIRST EDITION

By

**ATTY. FERDINAND ASEJO NAGUE, C.B., MCA, MINCU**

Managing Partner, Nague Malic Magnawa & Associates  
Customs Brokers (NMM);

Juris Doctor and International Customs Lawyer  
Master in Customs, Taxation, and International Trade Law,  
Munster University, Germany

Doctor of Ecclesiastical Laws, *Honoris Causa*

Author, Public-Private Partnership Code of the Philippines and its IRR (2024);  
Treatise on Improving the Professional Standards of Customs Brokers in the  
Philippines (2024); Essential Statutory Construction for Customs and Tax  
Practitioners (2024);

Corpus Juris Tariff and Customs Laws of the Philippines: Statutes and  
Administrative Regulations (2024);

Customs Modernization and Tariff Act (CMTA, 2023 ed.);

Human Rights and Trade: Measures for Companies to Respect Human Rights  
in their Supply Chains and Ensure their Effectiveness (2023); and  
Customs, Maritime and International Trade:

A Treasury of Terms and Phrases (2022);

Trustee, Philippine Chamber of Customs Brokers, Inc. (PCCBI);

Member, International Network of Customs Universities (INCUI); Philippine  
Association of Professional Regulatory Boards (PAPRB); Philippine Constitution  
Association (PHILCONSA); Management Association of the Philippines (MAP);  
Customs and International Trade Bar Association (CITBA), Washington, D.C.;  
and European Forum for Foreign Trade, Customs and Excise (EFA)

In doing the classification of papers for the purpose of making the  
marks or designation of the papers to be preserved in the  
known commercial series, and their designation in the records  
control their classification without regard to their contents.  
designation, the material of which they may be made, for the  
to which they may be applied.

The general purpose for which an article is used in a  
the assessment of duty, and what the words used in connection  
and means. It is the general use to which articles are there  
applied and for which they are made, and the character and  
character within the meaning of the tariff laws.  
- Classification of Goods, 21 Bureau Circular  
Oct. 10, 1900, August 22, 1900.

The ultimate question in a classification case is whether the  
merchandise is properly described under one or another  
classification heading. We have consistently found this as a  
question of fact.

Classification under a tariff law is a question of fact, and we  
do not think it proper to say that classification is a question  
of law. It is a question of fact, and the facts are to be  
ascertained by the evidence, and the law is to be applied to  
the facts.

It is always our duty to give the most beneficial construction to the  
language of the tariff laws, and we have consistently done so.  
- Board of General Appraisers, 1900.

A book is the most common article of merchandise  
imported into the United States, and it is  
classified under the tariff laws.

1000

## TABLE OF CONTENTS

|                         | <i>Page</i> |
|-------------------------|-------------|
| Title.....              | i           |
| Foreword .....          | iii         |
| Preface.....            | v           |
| Dedication.....         | ix          |
| Quotations .....        | xi          |
| Table of Contents ..... | xiii        |
| Key to Redactions.....  | xv          |

### VOLUME II

|   |     |
|---|-----|
| CHAPTER VII. Advance Rulings on Tariff        |     |
| Classification.....                           | 1   |
| CHAPTER VIII. Miscellaneous Tariff            |     |
| Classification Rulings and Cases .....        | 674 |
| CHAPTER IX. Q & A on Customs Tariff           |     |
| Classification and the Harmonized System..... | 697 |

### APPENDICES

|  |     |
|--|-----|
| Appendix A: INTERNATIONAL CONVENTION<br>ON THE HARMONIZED COMMODITY<br>DESCRIPTION AND CODING SYSTEM ..... | 705 |
| Appendix B: GENERAL RULES FOR THE<br>INTERPRETATION OF THE HARMONIZED<br>SYSTEM (HS) .....                 | 721 |

|   |     |
|---|-----|
| Appendix C: U.S ADDITIONAL RULES ON<br>TARIFF CLASSIFICATION.....   | 724 |
| Appendix D: Executive Order No. 688, s. 1981<br>(ALIGNING THE PHILIPPINE TARIFF<br>NOMENCLATURE AND THE GENERAL<br>RULES OF CLASSIFICATION PROVIDED<br>FOR UNDER SECTIONS 104 AND 203 OF<br>PRESIDENTIAL DECREE NO. 1464 IN<br>ACCORDANCE WITH THE CUSTOMS<br>COOPERATION COUNCIL<br>NOMENCLATURE)..... | 725 |
| Appendix E: TARIFF COMMISSION ORDER<br>NO. 001-18( <i>Rules of Procedure on Disputes<br/>Involving Tariff Classification</i> ) .....  | 727 |
| Appendix F: TARIFF COMMISSION ORDER<br>NO. 001-17(Procedure on Application for an<br>Advance Ruling on Tariff Classification<br>Related to Importation or Exportation of<br>Goods) .....  | 735 |
| Appendix G: DEFINITION OF TERMS .....   | 744 |
| Appendix H: SHORT STORY ON CUSTOMS<br>CLASSIFICATION .....  | 749 |

## Key to Redactions

|        |   |
|--------|---|
| AHTN   | ASEAN Harmonized<br>Tariff Nomenclature             |
| ARTC   | Advance Ruling on Tariff<br>Classification          |
| Am Jur | American Jurisprudence                              |
| AUSRIs | Additional U.S. Rules of<br>Interpretation          |
| CCC    | Customs Cooperation<br>Council                      |
| CJS    | Corpus Juris Secundum                               |
| CN     | Combined Nomenclature                               |
| EN     | Explanatory Notes                                   |
| GRI    | General Rules of<br>Interpretation                  |
| HSE    | Harmonized System<br>Explanatory Notes              |
| HS     | Harmonized System                                   |
| HTSUS  | Harmonized Tariff<br>System of the United<br>States |
| TCDR   | Tariff Classification<br>Dispute Ruling             |
| WCO    | World Customs<br>Organization                       |