



Hdg. No.	AHTN 2022 Code	Description	MFN Rates of Duty (%)				
			2024	2025	2026	2027	2028
			01 Jan 21 Jan	01 Jan 21 Jan	01 Jan 21 Jan	01 Jan 21 Jan	01 Jan 21 Jan
01.01		Live horses, asses, mules and hinnies.					
	0101 21 00	-- Horses	3	3	3	3	3
	0101 29 00	-- Pure-bred breeding animals	7	7	7	7	7
	0101 30	-- Other					
	0101 30 10	-- Asses	5	5	5	5	5
	0101 30 90	-- Pure-bred breeding animals	5	5	5	5	5
	0101 90 00	-- Other	5	5	5	5	5
01.02		Live bovine animals.					
	0102 21 00	-- Cattle	0	0	0	0	0
	0102 29	-- Pure-bred breeding animals	0	0	0	0	0
	0102 29 11	-- Other					
	0102 29 19	-- Male cattle	5	5	5	5	5
	0102 29 90	-- Other	5	5	5	5	5

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HORNBOOK ON CUSTOMS TARIFF CLASSIFICATION

Legal Framework, Basic Principles, General Rules for the Interpretation of the Harmonized System, U.S. and PH Supreme Court decided cases on Tariff Classification, and Customs Tariff Dispute Rulings up to February 2025

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