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AOCG Memo No. 19-2025

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 :** 22 January 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 17 January 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-773	"UNIVERSAL PLUG, MODEL: SFXK"	7318.15.10	MFN – 10% ad valorem
24-815	"CELTILAIT LACTA 365 – SKIMMED MILK POWDER REPLACER"	2309.90.20	MFN - Zero
24-854	"CIREBELLE 102C"	2712.90.90	MFN - Zero
24-861	"ENDROLIN 11.25 mg/Vial LYOPHILIZED POWDER FOR PROLONGED-RELEASE SUSPENSION FOR INJECTION (LEUPRORELIN ACETATE)"	3004.39.00	MFN – 1% ad valorem
24-862	"THROMBOREDUCTIN® 0.5 mg 100 CAPS [ANAGRELIDE (AS HYDROCHLORIDE)]"	3004.90.89	MFN - Zero

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



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AOCG Memo No. 19-2025 p.2

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DEPARTMENT OF FINANCE  
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-863	"PAXUS PM 100 mg LYOPHILIZED POWDER FOR INJECTION (I.V.) (PACLITAXEL)"	3004.90.89	MFN – Zero AKFTA – Zero* RCEP – Zero*
24-877	"ACTISAF® SC 47 STD"	2102.10.00	MFN – 3% ad valorem
24-878	"GLOBAMAX 1000"	2309.90.20	MFN - Zero
24-895	"LACTOGLACE 120 WHEY PRODUCT FOR ICE CREAM"	0404.10.11	MFN - Zero
24-898	"SHRIMP PEPTIDE EXTRACT MF-1"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-979	"TESLA MODEL Y LONG RANGE"	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)*
24-1000	"CREAM CHEESE FILLING"	2106.90.99	MFN – 7% ad valorem
24-1001	"DD APPLE FILLING"	2106.90.99	MFN – 7% ad valorem
24-1002	"DD INTERNATIONAL STRAWBERRY FILLING"	2106.90.99	MFN – 7% ad valorem
24-1003	"DD BLACK RASPBERRY"	2106.90.99	MFN – 7% ad valorem

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



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-1016	"INSTANT COFFEE BL"	IN-QUOTA 2101.11.11.100	MFN – 30% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 30% ad valorem* AIFTA – 30% ad valorem* AJCEPA -Zero* AKFTA – 5% ad valorem* RCEP – 30% ad valorem*
		OUT-QUOTA 2101.11.11.200	MFN – 45% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 45% ad valorem* AIFTA – 45% ad valorem* AJCEPA -Zero* AKFTA – 5% ad valorem* RCEP – 45% ad valorem*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 25-009

17 January 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. 24-773, 24-815, 24-854, 24-861, 24-862, 24-863, 24-877, 24-878, 24-895, 24-898, 24-979, 24-1000, 24-1001, 24-1002, 24-1003, and 24-1016, issued by this Commission on 17 January 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7318.15.10 MFN - 10% ad valorem		24-773
		<b>3</b>	<b>DATE ISSUED</b>
			17 January 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>																				
	<b>“UNIVERSAL PLUG, MODEL: SFXK”</b>																				
	<p>Based on the brochures, product data sheets, and photograph of the product submitted, subject article consists of a zinc-plated hex head steel screw (SW-10) paired with a polyamide sleeve. It is designed for fixing light-duty interior finish systems and lightweight installations on all building substrates (e.g., concrete, solid clay and sand-lime brick, fibre-cement board, and plasterboard). Packed in carton boxes containing 25 pieces, subject article (screw and sleeve) has the following specifications:</p>																				
																					
	<table border="1" style="width: 100%;"> <thead> <tr> <th>Product Code</th> <th>Sleeve Diameter and Length (D x L) (mm)</th> <th>Screw Diameter and Length (D x L) (mm)</th> <th>Maximum Usable Length (mm)</th> </tr> </thead> <tbody> <tr> <td>SFXK-10050060</td> <td>10 x 50</td> <td>6 x 60</td> <td>10</td> </tr> <tr> <td>SFXK-10050070</td> <td>10 x 50</td> <td>6 x 70</td> <td>20</td> </tr> <tr> <td>SFXK-10060070</td> <td>10 x 60</td> <td>6 x 70</td> <td>10</td> </tr> <tr> <td>SFXK-10060080</td> <td>10 x 60</td> <td>6 x 80</td> <td>20</td> </tr> </tbody> </table>	Product Code	Sleeve Diameter and Length (D x L) (mm)	Screw Diameter and Length (D x L) (mm)	Maximum Usable Length (mm)	SFXK-10050060	10 x 50	6 x 60	10	SFXK-10050070	10 x 50	6 x 70	20	SFXK-10060070	10 x 60	6 x 70	10	SFXK-10060080	10 x 60	6 x 80	20
Product Code	Sleeve Diameter and Length (D x L) (mm)	Screw Diameter and Length (D x L) (mm)	Maximum Usable Length (mm)																		
SFXK-10050060	10 x 50	6 x 60	10																		
SFXK-10050070	10 x 50	6 x 70	20																		
SFXK-10060070	10 x 60	6 x 70	10																		
SFXK-10060080	10 x 60	6 x 80	20																		

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 2 (a) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that throughout the Nomenclature, the expression “parts of general use” means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21).</p> <p>Heading 73.18 of the AHTN 2022 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that bolts and nuts (including bolt ends), screw studs and other screws for metal, whether or not threaded or tapped, screws for wood and coach-screws are threaded (in the finished state) and are used to assemble or fasten goods so that they can readily be disassembled without damage.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</i>  <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero		24-815
		<b>3</b>	<b>DATE ISSUED</b>
			17 January 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“CELTILAIT LACTA 365 - SKIMMED MILK POWDER REPLACER”</b>
	<p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product specifications, product label, and photographs of the packaging submitted, subject article is a feed ingredient composed of milk products, products and by-products of soya beans, and aroma. Packed in 25-kg bags, subject article is incorporated into feeds of piglets, calves, lambs, and kids, depending on the animal requirement, or used as a raw material in the manufacture of milk replacer for calves, as a skimmed milk powder replacer and as a source of highly digestible proteins and lactose.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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, 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 serve as carriers and which may consist either of one or more organic nutritive substances (manioc or soya flour or meal, middlings, yeast, various residues of the food industries, etc.) or of inorganic substances (e.g., magnesite, chalk, kaolin, salt, phosphates).</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.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2712.90.90 MFN - Zero		24-854
		<b>3</b>	<b>DATE ISSUED</b>
			17 January 2025

**4 DESCRIPTION OF GOOD**

**“CIREBELLE 102C”**

Based on the information bulletin, International Nomenclature Cosmetic Ingredient (INCI) declaration, oil content declaration, safety data sheet, and supplementary information submitted, subject article is a synthetic paraffin wax containing less than 0.5% oil. It is in the form of solid white spheres with a particle size of 425 to 850 microns. Packed in a 5-kg plastic bag contained in a corrugated box, subject article is used in cosmetic formulations and personal care products as an exfoliant.

**5 REASONS FOR CLASSIFICATION**

Heading 27.12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also includes products similar to those referred to in the heading and obtained by synthesis or by any other process (e.g., synthetic paraffin wax and synthetic microcrystalline wax).

In view thereof, subject article is classified under AHTN 2022 subheading 2712.90.90, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

Digitally signed  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

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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>AHTN 3004.39.00</b> <b>MFN - 1% ad valorem</b>		<b>24-861</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>17 January 2025</b>

**4 DESCRIPTION OF GOOD**

**“ENDROLIN 11.25 mg/Vial LYOPHILIZED POWDER FOR PROLONGED-RELEASE SUSPENSION FOR INJECTION (LEUPRORELIN ACETATE)”**

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), material safety data sheet, pack insert, and supplemental information submitted, subject article is a lyophilized powder for injection composed of leuprorelin acetate and excipients. Leuprorelin acetate is a nonapeptide analogue of natural gonadotropin-releasing hormone (GnRH) which acts as a potent inhibitor of gonadotropin secretion. It is indicated for the treatment of metastatic and locally advanced prostate cancer and for the management of endometriosis. It is to be reconstituted with solvent and shaken until a milky suspension is obtained before administering via subcutaneous or intramuscular injection. Subject article is presented in a kit box containing one 6-mL transparent Type 1 glass vial of 11.25-mg leuprorelin acetate, one 2-mL ampoule solvent, one disposable syringe, and two disposable needles.

**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

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)

<b>1</b>	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3004.90.89</b> <b>MFN - Zero</b>		<b>24-862</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>17 January 2025</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“THROMBOREDUCTIN® 0.5 mg 100 CAPS [ANAGRELIDE (AS HYDROCHLORIDE)]”</b>
	<p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), safety data sheet, and package insert submitted, subject article is an antineoplastic agent in the form of capsules consisting of 500 mcg anagrelide base as hydrochloride and adjuvants. Packed in polyethylene bottles containing 100 capsules, subject article is to be given to patients at a dosage determined by the physician, but should not exceed 5 mg per day, for the treatment of essential thrombocythaemia.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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.</p>



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2	TCC (AR) NO.
	24-862

The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheadings 3004.90.81, 3004.90.82, and 3004.90.89 state that other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases are solely formulated for patients with cancer, heart ailments, Human Immune-deficiency Virus (HIV)/Acquired Immune Deficiency Syndrome (AIDS) or HIV/AIDS, renal failure or other lingering illnesses and used by the patient as maintenance to suppress the patients' condition at its present level or prevent possible complications. These include antineoplastic medicines, dialysis solutions and preparations, chemotherapy solutions, and cardiovascular drugs.

In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.89, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

 Digitally signed

**MARILOU P. MENDOZA**  
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   AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	<b>2   TCC (AR) NO.</b>
AHTN 3004.90.89 MFN - Zero AKFTA - Zero RCEP - Zero	24-863
	<b>3   DATE ISSUED</b>
	17 January 2025

**4 | DESCRIPTION OF GOOD****“PAXUS PM 100 mg LYOPHILIZED POWDER FOR INJECTION (I.V.) (PACLITAXEL)”**

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), and package insert submitted, subject article is an antineoplastic agent in the form of a white to yellowish lyophilized powder for injection, containing 100 mg of paclitaxel. It is indicated for the first-line treatment of metastatic or recurrent breast cancer, locally advanced or metastatic non-small cell lung cancer, and ovarian cancer (in combination with other chemotherapeutic agents); and second-line treatment of metastatic breast cancer after failure of standard chemotherapy. Packed in a USP Type I clear and colorless glass vial contained in a box, subject article is to be reconstituted before administering to patients via intravenous infusion at the recommended level of dosage.

**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 Supplementary Explanatory Notes (SEN) to AHTN 2022 subheadings 3004.90.81, 3004.90.82, and 3004.90.89 state that other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases are solely formulated for patients with cancer, heart ailments, Human Immune-deficiency Virus (HIV)/Acquired Immune Deficiency Syndrome (AIDS) or HIV/AIDS, renal failure or other lingering illnesses and used by the patient as maintenance to suppress the patients' condition at its present level or prevent possible complications. These include antineoplastic medicines, dialysis solutions and preparations, chemotherapy solutions, and cardiovascular drugs.

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2	TCC (AR) NO.
	24-863

In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.89, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK"; 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* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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



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 2102.10.00 MFN - 3% ad valorem		24-877
		<b>3</b>	<b>DATE ISSUED</b>
			17 January 2025

**4 DESCRIPTION OF GOOD**

**“ACTISAF® SC 47 STD”**

Based on the certificate of formula, technical data sheet, and manufacturing process diagram submitted, subject article is a 100% dried live yeast (*Saccharomyces cerevisiae*), in the form of light-beige micro-spherules with typical yeast odour. It is obtained by propagation of the strain, followed by fermentation, separation by centrifugation, cooling, rotative dehydration, and drying. Packed in 5-kg and 25-kg polyethylene (PE) bags in corrugated cardboard boxes, and in 1,000-kg polypropylene (PP) woven big bags with inside polyethylene liner, subject article is to be added to animal feeds to improve feed efficiency and zootechnical performance of animals.

**5 REASONS FOR CLASSIFICATION**

Heading 21.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, yeasts (active or inactive). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the yeasts of this heading may be in the active or inactive state. Active yeasts generally provoke fermentation. They consist essentially of certain micro-organisms (almost exclusively of the genus *Saccharomyces*), which multiply during alcoholic fermentation.

In view thereof, subject article is classified under AHTN 2022 subheading 2102.10.00, 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* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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



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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 2309.90.20 MFN - Zero		24-878
		<b>3</b>	<b>DATE ISSUED</b>
			17 January 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“GLOBAMAX 1000”</b>
	<p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), technical data sheet, certificate of composition, and manufacturing process submitted, subject article is a calcium butyrate-based feed supplement in the form of a white to grey fine powder or granules. It is composed of calcium butyrate, vegetable oil and fat, wheat gluten, calcium lactate pentahydrate, and bentonite. Packed in 25-kg polypropylene (PP) plastic bags, subject article is added to poultry feeds at a rate of 0.5 to 1.0 kg per ton of feeds, as an additional source of organic calcium to improve eggshell quality, and as a supplemental energy source for gastrointestinal cells to improve their integrity and function.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 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.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



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## ADVANCE RULING ON TARIFF CLASSIFICATION

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<b>1</b>	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 0404.10.11 MFN - Zero		24-895
		<b>3</b>	<b>DATE ISSUED</b>
			17 January 2025

**4 DESCRIPTION OF GOOD****“LACTOGLACE 120 WHEY PRODUCT FOR ICE CREAM”**

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), list of ingredients, product brochure and specifications, production process flowchart, and safety data sheet submitted, subject article is a 100% whey containing 11% (minimum) protein. It is in the form of a creamy white powder with a typical odour and taste. Packed in 25-kg paper bags with polyethylene (PE) inliner, subject article is used as a skim milk replacement in the manufacture of ice cream.

**5 REASONS FOR CLASSIFICATION**

Subheading Note 1 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of subheading 0404.10, the expression “modified whey” means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

Heading 04.04 of the AHTN 2022 covers, among others, whey, whether or not concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers whey (i.e., the natural constituents of milk which remain after the fat and casein have been removed) and modified whey (see Subheading Note 1 to this Chapter). These products may be in liquid, paste or solid (including frozen) form, and may be concentrated (e.g., in powder) or preserved.

In view thereof, subject article is classified under AHTN 2022 subheading 0404.10.11, 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2309.90.20</b>		<b>24-898</b>
	<p><b>MFN - Zero</b>                      <b>ATIGA - Zero</b>  <b>AANZFTA - Zero</b>              <b>ACFTA - Zero</b>  <b>AHKFTA - Zero</b>                <b>AIFTA - Zero</b>  <b>AJCEPA - Zero</b>                <b>AKFTA - Zero</b>  <b>RCEP - Zero</b></p>	<b>3</b>	<b>DATE ISSUED</b>
			<b>17 January 2025</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SHRIMP PEPTIDE EXTRACT MF-1”</b>
	<p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product data sheet, manufacturing process flowchart, material safety data sheet, product label, and photographs of the actual product and packaging submitted, subject article is a feed supplement in the form of a dark red liquid containing approximately 20% protein. It is obtained through enzymatic hydrolysis of shrimp (<i>Litopenaeus vannamei</i>) head with the addition of formic acid, potassium sorbate, butylated hydroxytoluene, and xanthan gum. Packed in 1,100-kg intermediate bulk containers (IBC), subject article is added to animal feeds at an inclusion rate of 1% to 3% of feeds for, among others, gut health improvement and increased immunity and resistance to pathogens and stress.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 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.
24-898	

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

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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## 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 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)		24-979
		<b>3</b>	<b>DATE ISSUED</b>
			17 January 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<b>“TESLA MODEL Y LONG RANGE”</b>												
	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:												
	<table border="1"> <tr> <td><b>Battery Type</b></td> <td>Lithium-ion</td> </tr> <tr> <td><b>Battery Capacity (Ah)</b></td> <td>230</td> </tr> <tr> <td><b>Total Motor Power (kW)</b></td> <td>378</td> </tr> <tr> <td><b>Gross Vehicle Weight (kg)</b></td> <td>2,518</td> </tr> <tr> <td><b>Overall Dimension (LxWxH) (mm)</b></td> <td>4,750 x 1,921 x 1,624</td> </tr> <tr> <td><b>Seating Capacity</b></td> <td>5</td> </tr> </table>	<b>Battery Type</b>	Lithium-ion	<b>Battery Capacity (Ah)</b>	230	<b>Total Motor Power (kW)</b>	378	<b>Gross Vehicle Weight (kg)</b>	2,518	<b>Overall Dimension (LxWxH) (mm)</b>	4,750 x 1,921 x 1,624	<b>Seating Capacity</b>	5
<b>Battery Type</b>	Lithium-ion												
<b>Battery Capacity (Ah)</b>	230												
<b>Total Motor Power (kW)</b>	378												
<b>Gross Vehicle Weight (kg)</b>	2,518												
<b>Overall Dimension (LxWxH) (mm)</b>	4,750 x 1,921 x 1,624												
<b>Seating Capacity</b>	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 rate 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 style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</i> <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



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TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.99 MFN - 7% ad valorem		24-1000
		<b>3</b>	<b>DATE ISSUED</b>
			17 January 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“CREAM CHEESE FILLING”</b>
	<p>Based on the specification sheet, production process flow diagram, composition breakdown statement, and photographs of the product and packaging submitted, subject article is a smooth, creamy, light-yellow filling preparation. It is composed of cream cheese, water, sugar, corn syrup, modified food starch, palm oil, and salt, among others. Packed in cartons containing eight pieces of 5-lb pouches, subject article is used as a filling for donuts.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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 for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption. The heading includes, <i>inter alia</i>, pastes based on sugar, containing added fat in a relatively large proportion and, sometimes, milk or nuts, not suitable for transformation directly into sugar confectionery but used as fillings, etc., for chocolates, fancy biscuits, pies, cakes, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



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## ADVANCE RULING ON TARIFF CLASSIFICATION

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<b>1</b>	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.99 MFN - 7% ad valorem		24-1001
		<b>3</b>	<b>DATE ISSUED</b>
			17 January 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DD APPLE FILLING”</b>
	<p>Based on the specification sheet, production process flow diagram, composition breakdown statement, and photographs of the product and packaging submitted, subject article is a light-brown, spiced apple-flavoured filling preparation with visible apple bits and a jelly-like consistency. It is composed of water, sugar, corn syrup, evaporated apples, modified food starch, citric acid, salt, cinnamon, and nutmeg, among others. Packed in cartons containing eight pieces of 5-lb pouches, subject article is used as a filling for donuts.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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 for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption. The heading includes, <i>inter alia</i>, pastes based on sugar, containing added fat in a relatively large proportion and, sometimes, milk or nuts, not suitable for transformation directly into sugar confectionery but used as fillings, etc., for chocolates, fancy biscuits, pies, cakes, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



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	AHTN 2106.90.99 MFN - 7% ad valorem		24-1002
		<b>3</b>	<b>DATE ISSUED</b>
			17 January 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DD INTERNATIONAL STRAWBERRY FILLING”</b>
	<p>Based on the specification sheet, production process flow diagram, composition breakdown statement, and photographs of the product and packaging submitted, subject article is a dark red, strawberry-flavoured filling preparation with visible strawberry seeds and a jelly-like consistency. It is composed of sugar syrup, strawberry purée, corn syrup, water, modified food starch, artificial flavours, and ethyl maltol, among others. Packed in cartons containing eight pieces of 5-lb pouches, subject article is used as a filling for donuts.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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 for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption. The heading includes, <i>inter alia</i>, pastes based on sugar, containing added fat in a relatively large proportion and, sometimes, milk or nuts, not suitable for transformation directly into sugar confectionery but used as fillings, etc., for chocolates, fancy biscuits, pies, cakes, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>




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<b>1</b>	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.99 MFN - 7% ad valorem		24-1003
		<b>3</b>	<b>DATE ISSUED</b>
			17 January 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DD BLACK RASPBERRY”</b>
	<p>Based on the specification sheet, production process flow diagram, composition breakdown statement, and photographs of the product and packaging submitted, subject article is a pectin-based, dark red purple filling preparation with a black raspberry flavour and a jelly-like consistency. It is composed of corn syrup, water, high fructose corn syrup, sugar syrup, apple juice concentrate (&lt; 2%), pectin, and artificial flavour, among others. Packed in cartons containing eight pieces of 5-lb pouches, subject article is used as a filling for donuts.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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 for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption. The heading includes, <i>inter alia</i>, pastes based on sugar, containing added fat in a relatively large proportion and, sometimes, milk or nuts, not suitable for transformation directly into sugar confectionery but used as fillings, etc., for chocolates, fancy biscuits, pies, cakes, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Digitally signed</i> </p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



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<b>1</b>	<b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>		<b>2</b>	<b>TCC (AR) NO.</b>
				<b>24-1016</b>
			<b>3</b>	<b>DATE ISSUED</b>
				<b>17 January 2025</b>

	<u>In-Quota</u>	<u>Out-Quota</u>
AHTN	2101.11.11.100	2101.11.11.200
MFN	30% ad valorem	45% ad valorem
ATIGA	Zero	Zero
AANZFTA	Zero	Zero
ACFTA	Zero	Zero
AHKFTA	30% ad valorem	45% ad valorem
AIFTA	30% ad valorem	45% ad valorem
AJCEPA	Zero	Zero
AKFTA	5% ad valorem	5% ad valorem
RCEP	30% ad valorem	45% ad valorem

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“INSTANT COFFEE BL”</b>
	<p>Based on the product composition, product description, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), product label, material safety data sheet, photographs of the product and packaging, and sample submitted, subject article is an instant coffee in the form of brown granules. It is produced by roasting coffee beans, followed by grinding, extraction with water, separation, evaporation, mixing, and spray drying into water-soluble granules. Packed in 29.28-kg polypropylene bags containing four packs of 7.32-kg aluminium bags, subject article is used as a raw material in the manufacture of Kopiko Blanca coffee mix.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 2101.11.11.100 and 2101.11.11.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 30% ad valorem and 45% ad valorem, respectively, and the following applicable rates of duty under the various Philippine free trade agreements (FTAs), subject to the submission of the corresponding proof of origin:</p>

2	TCC (AR) NO.
24-1016	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)		Proof of Origin
	In-Quota	Out-Quota	
ASEAN Trade in Goods Agreement (ATIGA)	0	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	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	30	45	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	30	45	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	30	45	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

FOR THE COMMISSION

Digitally signed  


**MARILOU P. MENDOZA**  
Chairperson

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