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AOCG Memo No. 57-2025

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 :** 07 March 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 03 March 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0003	"ALUMINUM COMPOSITE PANEL, MODEL: EARTHBOND"	7610.90.99	MFN – 10% ad valorem ACFTA – Zero* RCEP – Zero*
25-0025	"YUCHI BLACK TEA"	0902.30.10	MFN – 3% ad valorem
25-0026	"CEYLON BLACK TEA-E"	0902.30.10	MFN – 3% ad valorem
25-0064	"ST. ALI COFFEE CAPSULES - ORTHODOX (HOUSE ESPRESSO BLEND)"	IN-QUOTA 0901.21.20.100	MFN – 40% ad valorem AANZFTA – Zero* RCEP – 40% ad valorem*
		OUT-QUOTA 0901.21.20.200	MFN – 40% ad valorem AANZFTA – Zero* RCEP – 40% ad valorem*

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

For information, guidance and strict compliance.  
CC: COMMISSIONER OF CUSTOMS



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 25-028

03 March 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. 25-0003, 25-0025, 25-0026, and 25-0064, issued by this Commission on 03 March 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**  
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 7610.90.99 MFN - 10% ad valorem ACFTA - Zero RCEP - Zero		25-0003
		<b>3</b>	<b>DATE ISSUED</b>
			03 March 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>																		
	<b>“ALUMINUM COMPOSITE PANEL, MODEL: EARTHBOND”</b>																		
	<p>Based on the brochure, technical specifications, and sample submitted, subject article is a composite panel consisting of a polyethylene core sandwiched between chromate-treated aluminium alloy plates. The upper aluminium layer is coated with a primer, polyester (PE) top paint (available in many colours), PE clear coating, and protective film, while the lower aluminium layer is generally coated with service coating or mill finish. Designed for use in, among others, interior walls, columns, and canopies, subject article has the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Panel Thickness (mm)</th> <th style="width: 25%;">3</th> <th style="width: 25%;">4</th> </tr> </thead> <tbody> <tr> <td>Standard Dimension (mm)</td> <td style="text-align: center;">1,220 x 2,440</td> <td style="text-align: center;">1,220 x 2,440</td> </tr> <tr> <td>Aluminium Skin Thickness (mm)</td> <td style="text-align: center;">0.12</td> <td style="text-align: center;">0.18</td> </tr> <tr> <td>Aluminium Skin Type</td> <td style="text-align: center;">A1100</td> <td style="text-align: center;">A1100</td> </tr> <tr> <td>Core Type</td> <td style="text-align: center;">PE-B2</td> <td style="text-align: center;">PE-B2</td> </tr> <tr> <td>Paint Type</td> <td style="text-align: center;">PE</td> <td style="text-align: center;">Double PE</td> </tr> </tbody> </table>	Panel Thickness (mm)	3	4	Standard Dimension (mm)	1,220 x 2,440	1,220 x 2,440	Aluminium Skin Thickness (mm)	0.12	0.18	Aluminium Skin Type	A1100	A1100	Core Type	PE-B2	PE-B2	Paint Type	PE	Double PE
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Core Type	PE-B2	PE-B2																	
Paint Type	PE	Double PE																	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 76.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, aluminium plates, rods, profiles, tubes and the like, prepared for use in structures. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the provisions of the Explanatory Note to heading 73.08 apply, <i>mutatis mutandis</i>, to this heading. In the case of aluminium, structural parts are sometimes bonded together with synthetic resins or rubber compounds instead of being fixed by the ordinary methods of riveting, bolting, etc. In view of their lightness, aluminium and its alloys are sometimes used instead of iron or steel in the manufacture of structural frameworks, ships' superstructures, bridges, sliding doors, electric grid or radio pylons, telescopic pit props, door or window frames, railings, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7610.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> MARILOU P. MENDOZA 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 0902.30.10 MFN - 3% ad valorem		25-0025
		<b>3</b>	<b>DATE ISSUED</b>
			03 March 2025

**4 DESCRIPTION OF GOOD**

**“YUCHI BLACK TEA”**

Based on the product information, manufacturing process, product label, and photographs of the product and packaging submitted, subject article consists of loose black tea leaves. It is produced by withering *Camella sinensis* tea leaves, followed by fermentation and hot air drying. Subject article is packed in 600-g linear low-density polyethylene (LLDPE) bags.

**5 REASONS FOR CLASSIFICATION**

Heading 09.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tea, whether or not flavoured. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers the different varieties of tea derived from the plants of the botanical genus *Thea* (*Camellia*). The preparation of green tea consists essentially of heating the fresh leaves, rolling them and drying them. In the case of black tea, the leaves are rolled and fermented before being fired or dried.

In view thereof, subject article is classified under AHTN 2022 subheading 0902.30.10, 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**  
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 0902.30.10 MFN - 3% ad valorem		25-0026
		<b>3</b>	<b>DATE ISSUED</b>
			03 March 2025

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“CEYLON BLACK TEA-E”</b>
	Based on the product information, manufacturing process, product label, and photographs of the product and packaging submitted, subject article consists of loose Ceylon black tea leaves. It is produced by indoor withering <i>Camella sinensis</i> tea leaves, followed by machine rolling, oxidation, fermentation, and hot air drying. Subject article is packed in 600-g linear low-density polyethylene (LLDPE) bags.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 09.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tea, whether or not flavoured. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers the different varieties of tea derived from the plants of the botanical genus <i>Thea (Camellia)</i>. The preparation of green tea consists essentially of heating the fresh leaves, rolling them and drying them. In the case of black tea, the leaves are rolled and fermented before being fired or dried.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0902.30.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small>  </p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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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.
		<u>In-Quota</u>	<u>Out-Quota</u>		25-0064
	AHTN	0901.21.20.100	0901.21.20.200	3	DATE ISSUED
	MFN	40% ad valorem	40% ad valorem		03 March 2025
AANZFTA	Zero	Zero			
RCEP	40% ad valorem	40% ad valorem			

## 4 DESCRIPTION OF GOOD

## "ST. ALI COFFEE CAPSULES - ORTHODOX (HOUSE ESPRESSO BLEND)"

Based on the customer product specifications, production process flowchart, and photograph of the packaging submitted, subject article is a mixture of roasted and ground Brazil SBB Peaberry, El Salvador SHG (Strictly High Grown), and India Robusta coffee beans in capsules. Packed in cardboard boxes containing 10 pieces of 5.5-g recyclable aluminium coffee capsules, subject article is to be served using a compatible coffee machine to produce espresso coffee.



## 5 REASONS FOR CLASSIFICATION

Heading 09.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes roasted coffee (with or without caffeine content) whether or not ground.

In view thereof, subject article is classified under AHTN 2022 subheadings 0901.21.20.100 and 0901.21.20.200, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 40% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) In-Quota and Out-Quota rates of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement In-Quota and Out-Quota rates of duty of 40% ad valorem, 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**  
 Chairperson

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