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AOCG Memo No. 02-2025

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 : 17 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 12 March 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-587	"NESTLE® KOKO KRUNCH® CEREAL BAR"	1904.10.10	MFN – 15% ad valorem
24-899	"BREXEL 20 mg/2 mL SOLUTION FOR IV INJECTION (DOCETAXEL)"	3004.90.89	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-992	"SALSPHERE® EVEN SKIN"	3824.99.99	MFN – 3% ad valorem
25-0015	"MYSOD (MYCOPHENOLIC ACID) 360 mg DELAYED-RELEASE TABLET"	3004.90.89	MFN – Zero AIFTA – Zero*

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



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AOCG Memo No. 62-2025 p. 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
25-0021	"SELF CHECK OUT AND SELF PAYMENT POS KIOSK"	8470.50.00	MFN – Zero ACFTA – Zero* RCEP – Zero*
25-0046	"MAGGI® CHICKEN BROTH CUBE (10 g)"	2104.10.19	MFN – 15% ad valorem
25-0065	"XS™ MUSCLE MULTIPLIER"	2106.90.72	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0086	"DICED MANGO"	2008.99.40	MFN – 10% ad valorem
25-0088	"TIE GUAN YIN OOLONG"	0902.30.10	MFN – 3% ad valorem
25-0095	"EUROAROM PF 30 S"	3302.90.00	MFN – 1% ad valorem
25-0124	"MACHI BRÛLÉE POWDER"	2106.90.99	MFN – 7% ad valorem
25-0126	"GREEN TEA PLUM"	2008.99.40	MFN – 10% 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. 25-031

12 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 12 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-587, 24-899, 24-992, 25-0015, 25-0021, 25-0046, 25-0065, 25-0086, 25-0088, 25-0095, 25-0124, and 25-0126, issued by this Commission on 12 March 2025. These Advance Rulings have also been posted on the Commission's website 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

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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 1904.10.10 MFN - 15% ad valorem		24-587
		3	DATE ISSUED
			12 March 2025

4	DESCRIPTION OF GOOD
	“NESTLE® KOKO KRUNCH® CEREAL BAR”
	<p>Based on the complete product composition, manufacturing process flowchart, product label artwork, and photographs of the product submitted, subject article is a chocolate-flavoured cereal bar composed of cereal grains (wholegrain wheat flour, corn semolina, and rice flour), glucose syrup, white compound, sweetened condensed milk, humectants, non-hydrogenated sunflower oil, sugar, invert sugar syrup, cocoa powder, skimmed milk powder, minerals, salt, emulsifier, barley malt extract, fat reduced cocoa powder, vitamins, and antioxidant. The cereals are cooked at high temperature and pressure, then extruded to form the mini Koko Krunch® before mixing with the other ingredients, forming into slabs, compressing, cutting, and packing. Subject article is packed in 25-g plastic packs.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 19.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt, sugar, molasses, malt extract, fruit or cocoa, etc., may have been added during or after their manufacture. The group also includes similar foodstuffs obtained, by swelling or roasting, from flour or bran.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1904.10.10, with a Most Favoured Nation (MFN) rate of duty of 15% 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>MARILOU P. MENDOZA 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>



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 3004.90.89		24-899
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		3
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		DATE ISSUED
			12 March 2025

4	DESCRIPTION OF GOOD
	“BREXEL 20 mg/2 mL SOLUTION FOR IV INJECTION (DOCETAXEL)”
	<p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product specifications, package insert, and material safety data sheet submitted, subject article is a ready-to-use antineoplastic solution for injection in the form of a colourless to yellow viscous liquid, containing 10 mg docetaxel per 1 mL solution. It is indicated for the treatment of breast cancer, non-small cell lung cancer (NSCLC), ovarian cancer, hormone-refractory prostate cancer (HRPC), gastric adenocarcinoma, and squamous cell carcinoma of the neck and neck cancer (SCCHN). Packed in a 2-mL Type I clear glass vial with a rubber stopper, subject article is administered via intravenous infusion and can be used by itself or along with other chemotherapy medications.</p>
5	REASONS FOR CLASSIFICATION
	<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 cm³, 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> <p>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.</p>



2	TCC (AR) NO.
	24-899

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 and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

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

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 3824.99.99 MFN - 3% ad valorem		24-992
		3	DATE ISSUED
			12 March 2025

4	DESCRIPTION OF GOOD
	“SALSPHERE® EVEN SKIN”
	<p>Based on the brochure, product composition, production process flowchart, safety data sheet, photograph of the packaging, and other technical information submitted, subject article is an encapsulated salicylic acid in the form of a light- to dark-amber liquid emulsion. It is composed of salicylic acid, polyethylene glycol (PEG-8), isostearamidopropyl ethyldimonium ethosulfate, sodium hydroxide, propylene glycol, water, <i>Carthamus tinctorius</i> (safflower) seed oil, and <i>Olea europaea</i> (olive) fruit oil, among others. Packed in 15-kg (net weight) pails, subject article is used as a raw material in the manufacture of topical formulations and cosmetic/personal care products.</p>

5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>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.</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> MARILOU P. MENDOZA 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.
	AHTN 3004.90.89		25-0015
	MFN - Zero	3	DATE ISSUED
	AIFTA - Zero		12 March 2025

4	DESCRIPTION OF GOOD
	“MYSOD (MYCOPHENOLIC ACID) 360 mg DELAYED-RELEASE TABLET”
	<p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product insert, product specifications, and product label submitted, subject article is an immunosuppressant drug in the form of reddish-brown, oblong-shaped, enteric-coated tablets. It contains mycophenolate sodium (active ingredient), anhydrous lactose (diluent), corn starch (binder), disintegrants, glidants, seal coating polymer, film former, and plasticizer, among others. It is indicated for the prophylaxis of acute organ rejection and for the treatment of refractory organ rejection in patients receiving allogenic renal transplants. Subject article is packed in boxes containing 3, 6 or 12 blister packs, with each blister pack containing 10 tablets.</p>

5	REASONS FOR CLASSIFICATION
	<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 cm³, 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.</p>



2	TCC (AR) NO.
	25-0015

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 and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "A1".

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

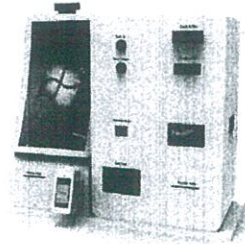
ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8470.50.00 MFN - Zero ACFTA - Zero RCEP - Zero		25-0021
		3	DATE ISSUED
			12 March 2025

4 DESCRIPTION OF GOOD

“SELF CHECK OUT AND SELF PAYMENT POS KIOSK”

Based on the technical specifications, photograph of the product, and other technical information submitted, subject article is a self-service point-of-sale (POS) device. It features a 23.6-inch curved capacitive touch screen with built-in camera incorporating an industrial personal computer (PC) [processor, memory interface, storage, and operating system (OS)], 5-inch non-touch liquid crystal display (LCD), quick response (QR) code/barcode scanner, thermal receipt printer, wireless fidelity (WiFi) antenna, power supply, security locks and keys, ventilation fans, sockets, fuse, wires, and coin and note recycling system, all fitted in a single housing. Subject article can be installed on a countertop in any business establishment, allowing users to self-order and pay via its payment options [credit/debit card, QR code, and POS terminal], with the built-in coin and note recycling machine to accept and dispense cash for payment. Its other specifications are as follows:



Processor (CPU)	RK3368 Cortex-A53 octa-core
Operating System	Android 11
Storage/Memory	32 GB
Power Supply	110-240V; 50-60 Hz

5 REASONS FOR CLASSIFICATION

Heading 84.70 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, cash registers. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises cash registers whether or not incorporating a calculating device. These machines are used in shops, offices, etc., to provide a record of all transactions (sales, services rendered, etc.) as they occur, of the amounts involved, the total of the amounts recorded and, in some cases, the code number of the article sold, quantity sold, time of transaction, etc. Data may be introduced either manually by means of a keyboard and a stop, lever or handle, or automatically, e.g., by means of a bar-code reader. Usually, the result is visually displayed and printed, at the same time, on a ticket for the customer and on a tallyroll which is periodically removed from the machine for checking purposes.



2	TCC (AR) NO.
	25-0021

This heading also covers cash registers working in conjunction, on-line or off-line, with an automatic data processing machine and cash registers which use, for example, the memory and microprocessor of another cash register (to which they are linked by cable) to perform the same functions.

This group also includes terminals for electronic payment by credit or debit card. These terminals use the telephone network to connect to the financial institution for authorisation and completion of the transaction, and to record and issue receipts indicating the amounts debited and credited.

In view thereof, subject article is classified under AHTN 2022 subheading 8470.50.00, 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.

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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2104.10.19 MFN - 15% ad valorem		25-0046
		3	DATE ISSUED
			12 March 2025

4	DESCRIPTION OF GOOD
	“MAGGI® CHICKEN BROTH CUBE (10 g)”
	<p>Based on the certificate of ingredients, production process flowchart, product label, packing and batch mark list, and photograph of the packaging submitted, subject article is a chicken-flavoured broth cube. It is composed of chicken fat, chicken meat powder, iodized salt, flavor enhancers (monosodium glutamate, disodium inosinate, and disodium guanylate), thickener (starch), spices, and yeast extract, among others. Packed in 10-g sachets, subject article is to be dissolved in 1-L boiling water to make a soup base for different dishes.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, soups and broths and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this category includes preparations for soups or broths requiring only the addition of water, milk, etc. These products are generally based on vegetable products (vegetables, flour, starches, tapioca, pasta, rice, plant extracts, etc.), meat, meat extracts, fat, fish, crustaceans, molluscs or other aquatic invertebrates, peptones, amino-acids or yeast extract. They may also contain a considerable proportion of salt. They are generally put up as tablets, cakes, cubes, or in powder or liquid form.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2104.10.19, with a Most Favoured Nation (MFN) rate of duty of 15% 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>MARILOU P. MENDOZA 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>



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 2106.90.72		25-0065
	MFN - 7% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - 7% ad valorem AJCEPA - Zero AKFTA - Zero RCEP - Zero	3	DATE ISSUED
			12 March 2025

4 DESCRIPTION OF GOOD

“XS™ MUSCLE MULTIPLIER”

Based on the formulation list, product label, and confirmation about the product form submitted, subject article is a grapefruit-flavoured essential amino acids supplement in the form of an off-white, dry, loose powder with dark specks. It is composed of amino acids (*i.e.*, amino acid blend, taurine, and L-arginine), acidity regulators (citric and malic acids), sweeteners (sucralose and steviol glycosides), silicon dioxide, soluble corn fiber, and grapefruit flavouring. Packed in boxes containing 30 pieces of 7-g stick sachets, subject article is to be taken daily and is prepared by dissolving one to two sachets in 260 mL water prior to consumption, to aid in lean muscle mass growth and overall muscle recovery.

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 the heading includes, *inter alia*, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients.

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
	25-0065

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)	7	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

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 2008.99.40 MFN - 10% ad valorem		25-0086
		3	DATE ISSUED
			12 March 2025

4	DESCRIPTION OF GOOD
	“DICED MANGO”
	Based on the product information sheet, product specifications, manufacturing process, and photographs of the product and packaging submitted, subject article is cooked, diced mango fruit in syrup. It is composed of mango, sugar, citric acid, L-ascorbic acid, and flavor. Packed in cases containing 12 pieces of 850-g cans, subject article is used as an ingredient in various food products, such as in spreads, desserts (tarts, puddings, and cakes), mango fruit-based drinks, and smoothies, and as a topping or filling.

5	REASONS FOR CLASSIFICATION
	<p>Heading 20.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers fruit, nuts and other edible parts of plants, whether whole, in pieces or crushed, including mixtures thereof, prepared or preserved otherwise than by any of the processes specified in other Chapters or in the preceding headings of this Chapter. It includes, <i>inter alia</i>, cooked fruit and fruit, nuts, fruit-peel and other edible parts of plants (other than vegetables), preserved by sugar and put up in syrup (e.g., <i>marrons glacés</i> or <i>ginger</i>), whatever the packing.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2008.99.40, 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 <small>Digitally signed</small> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <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 website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0902.30.10 MFN - 3% ad valorem		25-0088
		3	DATE ISSUED
			12 March 2025

4 DESCRIPTION OF GOOD

“TIE GUAN YIN OOLONG”

Based on the product information sheet, product label, production process, and photographs of the product and packaging submitted, subject article consists of loose Tie Guan Yin oolong tea leaves. It is produced by withering the 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 heading also includes partly fermented tea (e.g., Oolong tea).

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

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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.90.00 MFN - 1% ad valorem		25-0095
		3	DATE ISSUED
			12 March 2025

4	DESCRIPTION OF GOOD
	“EUROAROM PF 30 S”
	<p>Based on the technical data sheet, product composition, manufacturing process flowchart, and safety data sheet 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 150 to 500 g per metric ton of complete feeds, to impart an intensely sweet, strong, and persistent aroma to the finished feeds, enhancing feed palatability and optimizing the feed intake of piglets.</p>

5	REASONS FOR CLASSIFICATION
	<p>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 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.</p> <p>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.</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> MARILOU P. MENDOZA 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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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 2106.90.99 MFN - 7% ad valorem		25-0124
		3	DATE ISSUED
			12 March 2025

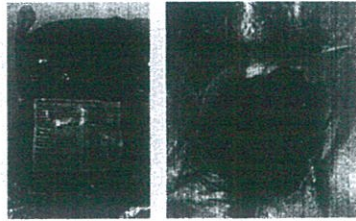
4	DESCRIPTION OF GOOD
	“MACHI BRÛLÉE POWDER”
	<p>Based on the product information sheet, product description, and photographs of the product submitted, subject article is a non-dairy brûlée powder dry mix composed of non-dairy creamer, sugar, corn starch, flavor, maltodextrin, silicon dioxide, locust bean gum, carrageenan, salt, and sucralose, among others. Packed in cartons containing two pieces of 10-kg bags, subject article is prepared by mixing with milk and cream, followed by heating to a boil and cooling, to produce crème brûlée used as a topping for beverages.</p>
5	REASONS FOR CLASSIFICATION
	<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 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 heading includes, <i>inter alia</i>, powders for table creams, jellies, ice creams or similar preparations, whether or not sweetened.</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>MARILOU P. MENDOZA 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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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 2008.99.40 MFN - 10% ad valorem		25-0126
		3	DATE ISSUED
			12 March 2025

4	DESCRIPTION OF GOOD
	“GREEN TEA PLUM”
	<p>Based on the product information sheet, manufacturing process flowchart, product use, and photographs of the product and packaging submitted, subject article consists of candied plums. It is produced by adding sugar and salt to peeled green plums, followed by adding the other ingredients (benzoic acid, aspartame, neotame, sucralose, sodium metabisulfite, and spice), and sun-drying. Packed in boxes containing 18 pieces of 1-kg bags, subject article is added to plum-flavored beverages to enhance the flavor and visual appeal.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 20.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers fruit, nuts and other edible parts of plants, whether whole, in pieces or crushed, including mixtures thereof, prepared or preserved otherwise than by any of the processes specified in other Chapters or in the preceding headings of this Chapter. It includes, <i>inter alia</i>, fruit preserved by osmotic dehydration. The expression “osmotic dehydration” refers to a process whereby pieces of fruit are subjected to prolonged soaking in a concentrated sugar syrup so that much of the water and the natural sugar of the fruit is replaced by sugar from the syrup. The fruit may subsequently be air-dried to further reduce the moisture content. The products of this heading are generally put up in cans, jars or airtight containers, or in casks, barrels or similar containers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2008.99.40, 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 <small>Digitally signed</small>  MARILOU P. MENDOZA 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>

