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AOCG Memo No. 65-2025

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 : 21 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 19 March 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-982	"FIRE CURTAIN FM-1"	7019.90.90	MFN – 5% ad valorem
25-0022	"ROTORK® ELECTRIC ACTUATOR, Model Nos.: IQ 35, IQ 40, IQ 70, IQ 90, IQ 91, and IQ 95"	8501.52.29	MFN - Zero
25-0052	"ENDONASE PLUS"	3507.90.00	MFN – 3% ad valorem AKFTA – Zero* PH-KR FTA – Zero* RCEP – Zero*
25-0071	"JPC 56"	2309.90.20	MFN - Zero
25-0072	"FMR OMEGA 3"	2309.90.20	MFN - Zero
25-0078	"GLOBATAN"	3201.90.00	MFN – 3% ad valorem

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



Gate 3, South Harbor, Port Area, Manila 1018

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0102	"FRANK'S REDHOT WINGS BUFFALO SAUCE 418184300"	2103.90.11	MFN – 7% ad valorem
25-0103	"FRENCH'S DIJON MUSTARD (MADE WITH CHARDONNAY) 410009946"	2103.30.00	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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AOCG Memo No. 65-2025 P 3



BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 25-034

19 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 eight Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-982, 25-0022, 25-0052, 25-0071, 25-0072, 25-0078, 25-0102, and 25-0103, issued by this Commission on 19 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*

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
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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 7019.90.90 MFN - 5% ad valorem		24-982
		3	DATE ISSUED
			19 March 2025

4 DESCRIPTION OF GOOD

"FIRE CURTAIN FM-1"

Based on the product brochure, technical specifications, installation and operation manual, and sample of the main fabric submitted, subject article is an automatic fire curtain system. It consists of a fire curtain head box [containing the roller unit with attached curtain (made of woven glass filament fabric reinforced with stainless steel wire and coated with fire retardant aluminium-pigmented polyurethane), printed circuit board (PCB), direct current (DC) motor, side guide, and bottom bar], control panel, escape push button, uninterruptible power supply, housing, and automatic voltage regulator. In case of a fire, the alarm triggers the control panel which then releases the curtain from the headbox at a controlled speed, using the "Gravity Fail Safe" principle. The curtain prevents the penetration of flames and spread of fire once rolled to its final position. Intended to be installed in shopping centers, museums, atria, or other industrial or commercial buildings, subject article is designed to be integrated into the building's fire alarm system.

5 REASONS FOR CLASSIFICATION

Heading 70.19 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes glass fibres themselves and glass fibres (including glass wool as defined in Note 4 to this Chapter) made up in various forms, including those glass fibre articles excluded from other headings by reason of their nature. This heading also covers curtains, draperies and other articles of woven glass fabrics.

In view thereof, subject article is classified under AHTN 2022 subheading 7019.90.90, with a Most Favoured Nation (MFN) rate of duty of 5% 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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 8501.52.29 MFN - Zero		25-0022	
		3	DATE ISSUED
		19 March 2025	

4	DESCRIPTION OF GOOD																														
<p align="center">“ROTORK® ELECTRIC ACTUATOR, Model Nos.: IQ 35, IQ 40, IQ 70, IQ 90, IQ 91, and IQ 95”</p> <p>Based on the brochures and technical specifications submitted, subject articles are electric valve actuators that use a three-phase power supply, designed for local and remote electrical operation of valves. These comprise of an electric motor, reduction gearing, reversing starter with local controls and indication, and turns and torque limitation with electronic logic controls and monitoring housed in a watertight enclosure. Using an electric motor to control the movement of a valve by converting electrical energy into mechanical energy, subject articles have the following specifications:</p> <table border="1"> <thead> <tr> <th>Model</th> <th>Voltage/Frequency (V_{AC} / Hz)</th> <th>Speed (rpm)</th> <th>Rated Torque (N.m)</th> <th>Power Output (kW)</th> </tr> </thead> <tbody> <tr> <td>IQ 35</td> <td rowspan="6">380~480 / 50~60</td> <td>18 ~ 230</td> <td>257 ~ 610</td> <td>1.2 ~ 3.3</td> </tr> <tr> <td>IQ 40</td> <td>18 ~ 173</td> <td>406 ~ 1,020</td> <td>2.0 ~ 5.1</td> </tr> <tr> <td>IQ 70</td> <td>18 ~ 230</td> <td>542 ~ 1,490</td> <td>2.8 ~ 7.8</td> </tr> <tr> <td>IQ 90</td> <td>18 ~ 230</td> <td>730 ~ 2,030</td> <td>3.9 ~ 10.0</td> </tr> <tr> <td>IQ 91</td> <td>144 ~ 230</td> <td>1,355</td> <td>11.3 ~ 16.3</td> </tr> <tr> <td>IQ 95</td> <td>24 ~ 29</td> <td>3,000</td> <td>6.6 ~ 8.1</td> </tr> </tbody> </table>		Model	Voltage/Frequency (V _{AC} / Hz)	Speed (rpm)	Rated Torque (N.m)	Power Output (kW)	IQ 35	380~480 / 50~60	18 ~ 230	257 ~ 610	1.2 ~ 3.3	IQ 40	18 ~ 173	406 ~ 1,020	2.0 ~ 5.1	IQ 70	18 ~ 230	542 ~ 1,490	2.8 ~ 7.8	IQ 90	18 ~ 230	730 ~ 2,030	3.9 ~ 10.0	IQ 91	144 ~ 230	1,355	11.3 ~ 16.3	IQ 95	24 ~ 29	3,000	6.6 ~ 8.1
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IQ 91		144 ~ 230	1,355	11.3 ~ 16.3																											
IQ 95		24 ~ 29	3,000	6.6 ~ 8.1																											

5	REASONS FOR CLASSIFICATION
<p>Heading 85.01 of the AHTN 2022 covers electric motors and generators (excluding generating sets). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that electric motors are machines for transforming electrical energy into mechanical power. This group also includes valve actuators, electrical, consisting of an electric motor with reducing gear and drive shaft and, in some cases, with various devices (electric starter, transformer, hand-wheel, etc.) to operate the valve plug.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 8501.52.29, 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 align="right">FOR THE COMMISSION <small>Digitally signed</small> 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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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 3507.90.00 MFN - 3% ad valorem AKFTA - Zero PH-KR FTA - Zero RCEP - Zero		25-0052
		3	DATE ISSUED
			19 March 2025

4 DESCRIPTION OF GOOD**“ENDONASE PLUS”**

Based on the specification sheet, certificate of formula, product application, production process flowchart, product brochure, photographs of the product and packaging, and other technical information submitted, subject article is a multi-NSP (non-starch polysaccharides) enzyme in the form of a wood brown powder with a mild flavor. It is composed of xylanase, β -glucanase, galactomannanase, and α -galactosidase produced by *Aspergillus niger* and *Aspergillus oryzae* during fermentation, and carrier (barley malt). Packed in 20-kg bags, subject article is added to the feeds of swine, poultry, and aquaculture species at a dosage of 0.5 to 2.0 kg per ton of feeds, to enhance the nutritional value of feed ingredients, inactivate anti-nutritional factors in complex carbohydrates, and improve feed conversion ratio.

5 REASONS FOR CLASSIFICATION

Heading 35.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that enzymes are organic substances produced by living cells; they have the property of causing and regulating specific chemical reactions inside or outside living cells, without themselves undergoing any change in their chemical structure. This heading includes prepared enzymes not elsewhere specified or included. Prepared enzymes are obtained by further dilution of enzymatic concentrates or by intermixing isolated enzymes or enzymatic concentrates. Preparations with substances added, which render them suitable for specific purposes, are also included in this heading, provided they are not covered by a more specific heading in the Nomenclature.

In view thereof, subject article is classified under AHTN 2022 subheading 3507.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”; Philippines-Korea Free Trade Agreement (PH-KR FTA) rate of duty of zero, subject to submission of CO Form “PH-KR”, Origin Declaration made out by an approved exporter, or Origin Declaration made out by an exporter or producer, with the latter Proof of Origin to be implemented no later than 10 years after the date of entry into force of the PH-KR FTA; 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 2309.90.20 MFN - Zero		25-0071
		3	DATE ISSUED
			19 March 2025

4	DESCRIPTION OF GOOD
	“JPC 56”
	<p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), certificate of formula, product information sheet, and manufacturing process submitted, subject article is a creamy-white powder with a light milky and vanilla odour. It is composed of soy protein concentrate, wheat gluten, pea protein, amino acids, and flavour, among others. Packed in 10-kg and 25-kg (net weight) multiply paper bags and in 1,000-kg and 1,200-kg (net weight) big bags, subject article is added to the feeds of piglets, broilers, and layers at a dosage of 2.5% to 20% of their diet, as a source of 100% vegetable, highly-digestible protein.</p>

5	REASONS FOR CLASSIFICATION
	<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). 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 those in complete feeds, they are distinguished by a relative 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> 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>



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 2309.90.20 MFN - Zero		25-0072
		3	DATE ISSUED
			19 March 2025

4 DESCRIPTION OF GOOD

“FMR OMEGA 3”

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), certificate of formula, product information sheet, and manufacturing process submitted, subject article is a creamy-white powder with a neutral, fish odour. It is composed of soy protein concentrate, wheat gluten, rice protein, fish oil, amino acids, and flavour, among others. Packed in 10-kg and 25-kg (net weight) multiply paper bags and in 1,000-kg and 1,200-kg (net weight) big bags, subject article is added to the feeds of piglets, broilers, and layers at a dosage of 2% to 10% of the diet, as a source of well-digestible protein and fish oil. It can also be used as a replacer for fishmeal in animal feed.

5 REASONS FOR CLASSIFICATION

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). 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 those in complete feeds, they are distinguished by a relative high content of one particular nutrient.

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.

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 3201.90.00 MFN - 3% ad valorem		25-0078
		3	DATE ISSUED
			19 March 2025

4	DESCRIPTION OF GOOD
	“GLOBATAN”
	<p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), certificate of composition, manufacturing process, and technical data sheet submitted, subject article is a natural toxin binder containing mainly extracted tannin from sweet chestnut wood (<i>Castanea sativa Mill.</i>). It is in the form of a brown amorphous powder. Packed in 25-kg bags with polyethylene lining, subject article is added to swine, poultry, and bovine feeds in different dosages, to reduce digestive problems by preventing proliferation of certain pathogenic agents.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 32.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, tannins and their salts, ethers, esters and other derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers tannins (pyrogallol and catechol tannins) whether or not containing impurities from the extraction process. The most common variety is gall-nut tannin (gallotannic acid). Other tannins include oak bark tannin (quercitannic acid), chestnut wood tannin (castaneotannic acid), quebracho tannin, mimosa tannin, etc. All these tannins are generally in the form of white or yellowish amorphous powders which turn brown on exposure to air. They may sometimes be in the form of scales or needle-like crystals, etc. They are used principally as mordants in dyeing, in the manufacture of inks, for the clarification of wines or beers, in pharmacy and photography.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3201.90.00, 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>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p>  <p>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>




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 2103.90.11 MFN - 7% ad valorem		25-0102
		3	DATE ISSUED
			19 March 2025

4	DESCRIPTION OF GOOD
	“FRANK’S REDHOT WINGS BUFFALO SAUCE 418184300”
	<p>Based on the product technical data, product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a hot buffalo wing sauce in the form of a red to reddish-orange sauce of moderate viscosity and with characteristic flavor notes and aroma of butter, vinegar, and fermented cayenne pepper. It is composed of distilled vinegar, aged cayenne peppers, salt, water, and natural butter flavor, among others. Packed in 12-ounce glass bottles, subject article is generally used as a sauce/coating for chicken wings.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. They may also serve as a medium in which food is contained, for example, the velouté sauce of creamed chicken. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.11, 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>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 2103.30.00 MFN - 10% ad valorem		25-0103
		3	DATE ISSUED
			19 March 2025

4 DESCRIPTION OF GOOD

“FRENCH’S DIJON MUSTARD (MADE WITH CHARDONNAY) 410009946”

Based on the product technical data, product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a mustard preparation in the form of a smooth, beige paste with a few dark specks, a pungent aroma, and a salty flavor. It is composed of distilled vinegar, water, #1 grade mustard seed, salt, chardonnay wine, spices, and turmeric. Subject article is packed in 12-ounce squeezable containers and is ready for consumption.

5 REASONS FOR CLASSIFICATION

Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mustard flour and meal and prepared mustard. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that mustard flour and meal are obtained by grinding and sifting mustard seed of heading 12.07. They remain in the heading whether or not the seeds were defatted or the seed coats removed before grinding, and irrespective of their intended use. The heading also covers prepared mustard consisting of mustard flour mixed with small quantities of other ingredients (cereal flour, turmeric, cinnamon, pepper, etc.), or of a paste composed of a mixture of mustard flour with vinegar, grape must or wine, to which salt, sugar, spices or other condiments may be added.

In view thereof, subject article is classified under AHTN 2022 subheading 2103.30.00 with a Most Favoured Nation (MFN) rate of duty of 10% 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

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.

