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AOCG Memo No. 69-2025

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 :** 28 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 26 March 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0105	"FRENCH'S MUSTARD HONEY DIJON (HONEY DIJON MUSTARD) 410002914"	2103.30.00	MFN – 10% ad valorem
25-0107	"FRENCH'S SPICY BROWN MUSTARD 410104267"	2103.30.00	MFN – 10% ad valorem
25-0108	"FRENCH'S CLASSIC YELLOW MUSTARD 418193800"	2103.30.00	MFN – 10% ad valorem
25-0169	"FRANK'S REDHOT SAUCE (REDHOT ORIGINAL CAYENNE PEPPER SAUCE) 418050567"	2103.90.11	MFN – 7% ad valorem

**For information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**



OCG Memo No. 69-2025 s. 2



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Ref. No. 25-037

26 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. 25-0105, 25-0107, 25-0108 and 25-0169, issued by this Commission on 26 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*

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines  
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Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Addresses: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph) / [Records@tariffcommission.gov.ph](mailto:Records@tariffcommission.gov.ph)







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>  AHTN 2103.30.00 MFN - 10% ad valorem	<table border="1"> <tr> <td style="width: 50%;"><b>2   TCC (AR) NO.</b></td> <td style="width: 50%; text-align: center;">25-0105</td> </tr> <tr> <td><b>3   DATE ISSUED</b></td> <td style="text-align: center;">26 March 2025</td> </tr> </table>	<b>2   TCC (AR) NO.</b>	25-0105	<b>3   DATE ISSUED</b>	26 March 2025
<b>2   TCC (AR) NO.</b>	25-0105				
<b>3   DATE ISSUED</b>	26 March 2025				

**4 | DESCRIPTION OF GOOD**

**“FRENCH’S MUSTARD HONEY DIJON (HONEY DIJON MUSTARD) 410002914”**

Based on the product technical data sheet, product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a mustard preparation in the form of a light-brownish paste containing brown specks, with a pungent aroma and sweet honey flavour. It is composed of distilled vinegar, water, #1 grade mustard seed, sugar, honey, salt, and spices. Packed in 12-ounce squeezable containers, subject article is used as a condiment.



**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. This 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

*Mari Lou 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>AHTN 2103.30.00</b> <b>MFN - 10% ad valorem</b>	<b>2</b> <b>TCC (AR) NO.</b> <b>25-0107</b>
	<b>3</b> <b>DATE ISSUED</b> <b>26 March 2025</b>

<b>4</b> <b>DESCRIPTION OF GOOD</b>  <b>“FRENCH’S SPICY BROWN MUSTARD 410104267”</b>  <p>Based on the product technical data sheet, product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a spicy-flavoured mustard preparation in the form of a brown-yellow paste containing visible specks of brown seed. It is composed of distilled vinegar, water, #1 grade mustard seed, salt, turmeric, spices, and garlic powder. Packed in 12-ounce squeezable containers, subject article is used as a condiment.</p> <div style="text-align: right;">  </div>
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<b>5</b> <b>REASONS FOR CLASSIFICATION</b>  <p>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. This 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.</p> <p>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.</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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p style="font-size: small;">Digitally signed</p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <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)

<b>1</b> <b>AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b>  <b>AHTN 2103.30.00</b> <b>MFN - 10% ad valorem</b>	<b>2</b> <b>TCC (AR) NO.</b> <b>25-0108</b>
	<b>3</b> <b>DATE ISSUED</b> <b>26 March 2025</b>

**4**    **DESCRIPTION OF GOOD**

**“FRENCH’S CLASSIC YELLOW MUSTARD 418193800”**

Based on the product technical data sheet, product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a mustard preparation in the form of a smooth, yellow paste with creamy consistency, having a typical mild flavour and a characteristic vinegary mild mustard aroma. It is made from distilled vinegar, water, #1 grade mustard seed, salt, turmeric, paprika, spice, natural flavour, and garlic powder. Subject article is packed in 105-ounce plastic containers.



**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. This 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.






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>AHTN 2103.90.11</b> <b>MFN - 7% ad valorem</b>	<table border="1"> <tr> <td style="width: 50%;"><b>2 TCC (AR) NO.</b></td> <td><b>25-0169</b></td> </tr> <tr> <td><b>3 DATE ISSUED</b></td> <td><b>26 March 2025</b></td> </tr> </table>	<b>2 TCC (AR) NO.</b>	<b>25-0169</b>	<b>3 DATE ISSUED</b>	<b>26 March 2025</b>
<b>2 TCC (AR) NO.</b>	<b>25-0169</b>				
<b>3 DATE ISSUED</b>	<b>26 March 2025</b>				

<b>4 DESCRIPTION OF GOOD</b>	
<b>“FRANK’S REDHOT SAUCE                  (REDHOT ORIGINAL CAYENNE PEPPER SAUCE) 418050567”</b>	
<p>Based on the product technical data, product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a smooth-textured, bright-red, spicy, hot sauce with flavor and aroma typical of aged cayenne red peppers and vinegar. It is composed of aged cayenne red peppers, distilled vinegar, water, salt, and garlic powder. Subject article is packed in 23-ounce glass bottles.</p>	

<b>5 REASONS FOR CLASSIFICATION</b>	
<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><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b>                  Chairperson</p>	

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