


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 : 31 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 27 March 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-858	"CHOBANI® COOKIES & CREAM CRUNCH VANILLA LOW-FAT GREEK YOGURT WITH CHOC COOKIE, DARK CHOCOLATE & COATED RICE CRISPS"	0403.20.91	MFN – 7% ad valorem AANZFTA – Zero* RCEP – Zero*
24-985	"EUROAROM PF 32S BTS"	3302.90.00	MFN – 1% ad valorem
25-0010	"ACIDPLEX®"	3824.99.99	MFN – 3% ad valorem AKFTA – Zero* PH-KR FTA – Zero* RCEP – Zero*
25-0104	"FRENCH'S WORCESTERSHIRE SAUCE 410130204"	2103.90.13	MFN – 7% ad valorem
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			





AOCG Memo No. 70-2025 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
25-0111	"FRENCH'S SPICY BROWN MUSTARD 4182045461"	2103.30.00	MFN – 10% ad valorem
25-0127	"OVOACTIVE"	2309.90.20	MFN - Zero
25-0132	"SEAPAK PROTEIN CONCENTRATE MEAL MASH"	2309.90.20	MFN - Zero
25-0138	"PASCUAL® YOGURT (PASTEURIZED) - FLAVORED REGULAR FRUIT SALAD"	0403.20.91	MFN – 7% ad valorem
25-0139	"PASCUAL® YOGURT (PASTEURIZED) - GREEK STYLE MANGO"	0403.20.91	MFN – 7% ad valorem
25-0140	"PASCUAL® YOGURT (PASTEURIZED) - GREEK STYLE VANILLA"	0403.20.91	MFN – 7% ad valorem
25-0154	"K-NICLOSA 70 WP"	3808.99.90	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
25-0168	"FRANK'S REDHOT SAUCE (REDHOT ORIGINAL CAYENNE PEPPER SAUCE) 901741860"	2103.90.11	MFN – 7% ad valorem
25-0187	"COOLVER-S (BETAINE HCL + VITAMIN C + CHOLINE CHLORIDE)"	2309.90.20	MFN – Zero AKFTA – Zero* PH-KR FTA – Zero* RCEP – Zero*
*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. 25-038

27 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 13 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-858, 24-985, 25-0010, 25-0104, 25-0111, 25-0127, 25-0132, 25-0138, 25-0139, 25-0140, 25-0154, 25-0168 and 25-0187, issued by this Commission on 27 March 2025. These Advance Rulings have also been posted on the Commission's website 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)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0403.20.91		24-858
	MFN - 7% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		27 March 2025
	RCEP - Zero		

4 DESCRIPTION OF GOOD

**"CHOBANI® COOKIES & CREAM CRUNCH VANILLA LOW-FAT GREEK YOGURT
WITH CHOC COOKIE, DARK CHOCOLATE & COATED RICE CRISPS"**

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product specifications, production process flow diagram, and photographs of the product submitted, subject article is a vanilla-flavoured, low-fat, thick Greek yogurt blended with fruit and with a free-flowing dry mix (crunchy chocolate, dark chocolate, and crunchy rice crisps). It is composed of vanilla-flavoured low-fat yogurt [skim milk, sugar, water, cream, natural flavours, vegetable gums, lemon juice concentrate, vanilla extract, mineral salt, and live cultures], chocolate cookies (4%), dark chocolate (3%), and coated rice crisps. Subject article is packed in 140-g plastic tubs with two compartments.

5 REASONS FOR CLASSIFICATION

Note 2 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.

Heading 04.03 of the AHTN 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved. Apart from the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter, flavourings, fruit (including pulp and jams), nuts or cocoa.

In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ"; 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

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.
			24-985
	AHTN 3302.90.00	3	DATE ISSUED
	MFN - 1% ad valorem		27 March 2025

4 DESCRIPTION OF GOOD**"EUROAROM PF 32S BTS"**

Based on the product composition, manufacturing process flow chart, and technical data sheet submitted, subject article is a flavouring preparation in the form of a light-brown, fine, free-flowing powder with a cream, vanilla, and caramel odour. It consists of flavouring compounds (essential oils and synthetic aromatics), sodium saccharinate, alpha-tocopherol, silicic acid, and precipitated and dried sepiolite. 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 feed, enhancing feed palatability and optimizing the feed intake of piglets.

5 REASONS FOR CLASSIFICATION

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 that 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.

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.

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 3824.99.99		25-0010
	MFN - 3% ad valorem	3	DATE ISSUED
	AKFTA - Zero		27 March 2025
	PH-KR FTA - Zero		
	RCEP - Zero		

4 DESCRIPTION OF GOOD

"ACIDPLEX®"

Based on the Certificate of Product Registration and Brand-Name Clearance from the Bureau of Animal Industry (BAI), product brochure, certificate of analysis, list of ingredients, and material safety data sheet submitted, subject article is an acidifier feed premix in the form of a light ash powder. It is composed of formic, phosphoric, citric, lactic, and fumaric acids, and carriers. Packed in 25-kg paper bags, subject article is added to the feeds and drinking water of swine and poultry, at a dosage of 1 to 2 kg per ton of feeds or water to, among others, improve animal digestibility and productivity, enhance the immune system, and help beneficial microorganism domination in the gastrointestinal tract.

5 REASONS FOR CLASSIFICATION

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.

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; 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

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 2103.90.13		25-0104
	MFN - 7% ad valorem	3	DATE ISSUED
			27 March 2025

4	DESCRIPTION OF GOOD
	<p>“FRENCH’S WORCESTERSHIRE SAUCE 410130204”</p> <p>Based on the product technical data, product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a Worcestershire sauce in the form of a dark-brown liquid with a peppery, sharp, and pungent aroma and flavour and a slight note of fish. It is made from distilled vinegar, water, molasses, sugar, salt, spices, citric acid, anchovy, celery seed, natural flavour, xanthan gum, garlic powder, and tamarind extract. Packed in 5-oz glass bottles, subject article is used as a sauce, marinade, and food condiment.</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 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> 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 2103.30.00		25-0111
	MFN - 10% ad valorem	3	DATE ISSUED
			27 March 2025

4 DESCRIPTION OF GOOD

"FRENCH'S SPICY BROWN MUSTARD 4182045461"

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. Subject article is packed in 18-ounce squeezable 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

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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		25-0127
		3	DATE ISSUED
			27 March 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“OVOACTIVE”</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), certificate of analysis, product brochure, safety data sheet, technical specifications of finished product, and product label submitted, subject article is a vitamin/mineral feed premix in the form of a white powder. It is composed of vitamin C, vitamin D₃, chelated minerals (manganese and zinc), and sodium bicarbonate. Packed in 25-kg bags, subject article is added to the feeds of poultry during their laying period at a rate of 2 to 3 kg per 1,000 kg of feeds to, among others, reduce the incidence of cracked and fragile eggshells, improve the consistency of albumen, improve fertility in breeders, and promote egg hatchability.</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 described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

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		25-0132
		3	DATE ISSUED
			27 March 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“SEAPAK PROTEIN CONCENTRATE MEAL MASH”</p> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product brochure, manufacturing process, and product label submitted, subject article is a feed ingredient containing 65% protein. It is in the form of light- to dark-brown, free-flowing granules composed of marine fish offal, fish soluble, avian plasma, potato proteins, wheat gluten, soya protein, and butylated hydroxytoluene (BHT). Packed in 25-kg poly woven bags, subject article is added to animal feeds at a rate of up to 10% of rations, as a source of 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 described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed  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 0403.20.91 MFN - 7% ad valorem		25-0138
		3	DATE ISSUED
			27 March 2025

4	DESCRIPTION OF GOOD
	<p>“PASCUAL® YOGURT (PASTEURIZED) - FLAVORED REGULAR FRUIT SALAD”</p> <p>Based on the composition specification, manufacturing process flowchart, product specifications, photograph of the product, and product sample submitted, subject article is a fruit salad-flavoured, thick yoghurt. It is made from pasteurized semi-skimmed milk, sugar, modified starch, beef gelatin, milk proteins, flavours, colours, and lactic cultures. Subject article is available in packs containing four pieces of 100-g plastic cups.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.</p> <p>Heading 04.03 of the AHTN 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved. Apart from the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter, flavourings, fruit (including pulp and jams), nuts or cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;">Digitally signed</p> <p style="text-align: right;"></p> <p style="text-align: right;">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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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 0403.20.91		25-0139
	MFN - 7% ad valorem	3	DATE ISSUED
			27 March 2025

4 DESCRIPTION OF GOOD

"PASCUAL® YOGURT (PASTEURIZED) - GREEK STYLE MANGO"

Based on the composition specification, manufacturing process flowchart, photographs of the product, and product sample submitted, subject article is a mango-flavoured, thick Greek-style yoghurt. It is made from pasteurized whole milk, pasteurized cream, fruit preparation (mango, glucose syrup, artificial flavour, colour, and sweetener), sugar, modified starch, milk proteins, beef gelatin, and lactic cultures. Subject article is available in packs containing four pieces of 100-g plastic cups.



5 REASONS FOR CLASSIFICATION

Note 2 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.

Heading 04.03 of the AHTN 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved. Apart from the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter, flavourings, fruit (including pulp and jams), nuts or cocoa.

In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.91, with a Most Favoured Nation (MFN) rate of duty of 7% 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.





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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 0403.20.91 MFN - 7% ad valorem		25-0140
		3	DATE ISSUED
			27 March 2025

4	DESCRIPTION OF GOOD
	<p>“PASCUAL® YOGURT (PASTEURIZED) - GREEK STYLE VANILLA”</p> <p>Based on the composition specification, manufacturing processing flowchart, photographs of the product, and product sample submitted, subject article is a vanilla-flavoured, thick Greek-style yoghurt with visible black specks. It is made from pasteurized whole milk, pasteurized cream, sugar, fruit preparation (dextrose, artificial flavour, vanilla pod extract, and colour), modified starch, milk proteins, beef gelatin, and lactic cultures. Subject article is available in packs containing four pieces of 100-g plastic cups.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.</p> <p>Heading 04.03 of the AHTN 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved. Apart from the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter, flavourings, fruit (including pulp and jams), nuts or cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;">Digitally signed</p> <p style="text-align: right;"></p> <p style="text-align: right;">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 3808.99.90		25-0154
	MFN - 3% ad valorem	3	DATE ISSUED
	ACFTA - Zero		27 March 2025
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“K-NICLOSA 70 WP”</p> <p>Based on the Certificate of Product Registration from the Fertilizer and Pesticide Authority (FPA), and product label submitted, subject article is a selective, non-cumulative, chlorinated aromatic amide molluscicide used for the control of golden apple snails infesting rice crops. It is in the form of a powder composed of niclosamide ethanolamine salt (active ingredient) and inert ingredients. Packed in 35-g sachets, subject article is to be mixed well with water before application (<i>i.e.</i>, spraying) during high level of infestation, between zero to 15 days after seedling or transplanting.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products are classified here in the following cases only, among others, when they have the character of preparations, whatever the presentation (e.g., as liquids, washes or powders). The heading also includes products to control mites and ticks (acaricides), molluscs (molluscicides), nematodes (nematocides), rodents (rodenticides), birds (avicides), and other pests (e.g., lampreycides, predacides).</p>

In view thereof, subject article is classified under AHTN 2022 subheading 3808.99.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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.

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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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		25-0168
	MFN - 7% ad valorem	3	DATE ISSUED
			27 March 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“FRANK’S REDHOT SAUCE (REDHOT ORIGINAL CAYENNE PEPPER SAUCE) 901741860”</p> <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 12-ounce glass bottles.</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 style="text-align: right;">FOR THE COMMISSION Digitally signed <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>



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		25-0187
	MFN - Zero	3	DATE ISSUED
	AKFTA - Zero		27 March 2025
	PH-KR FTA - Zero		
	RCEP - Zero		

4 DESCRIPTION OF GOOD

"COOLVER-S (BETAINE HCL + VITAMIN C + CHOLINE CHLORIDE)"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product brochure, summary of product characteristics, certificate of analysis, and product label submitted, subject article is a performance enhancer oral solution in the form of a brown to blackish-brown liquid. It is composed of betaine hydrochloride (HCl), vitamin C, choline chloride, and excipients (*i.e.*, sodium hydroxide, monosodium phosphate, and purified water). Packed in 1-L plastic bottles, subject article is administered to poultry, swine, and cattle at a dosage of 1 to 2 liters per 1,000 liters of drinking water, for the prevention of heat stress and dehydration, to increase feed efficiency and egg production, and to strengthen resistance to diseases.

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 described in complete feeds, they are distinguished by a relatively 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; 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

MARILOU P. MENDOZA
Chairperson

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