



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

*[Signature]*

**FROM :** **ATTY. VENER S. BAQUIRAN**  
Deputy Commissioner *[Signature]*  
Assessment and Operations Coordinating Group

**SUBJECT :** **TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR)**

**DATE :** **21 MAY 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 May 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0212	"KOSHER MEAL KSBOX-HBF-DAIRY"	2106.90.99	MFN – 7% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – 7% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0213	"KOSHER MEAL KSBOX-HML-CHIX"	1602.32.90	MFN – 40% ad valorem ATIGA – Zero* AANZFTA – 32% ad valorem* ACFTA – 40% ad valorem* AHKFTA – 40% ad valorem* AIFTA – 40% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 40% ad valorem*
25-0235	"KOSHER MEAL KSBOX-HML-FISH"	1604.19.90	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 3% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – Zero*
25-0237	"SBZYME 800"	3507.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
25-0255	"FUCOMORE"	2309.90.20	MFN - Zero
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



AOCG Memo No. 100-2025 P. 3

BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

Ref. No. 25-060

19 May 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 five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 25-0212, 25-0213, 25-0235, 25-0237, and 25-0255, issued by this Commission on 19 May 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



AOCG Memo No. 100-2025 P. 4



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.
<div>AHTN 2106.90.99</div> <div>MFN - 7% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - Zero</div> <div>ATIGA - Zero ACFTA - Zero AIFTA - 7% ad valorem AKFTA - Zero</div>		25-0212	
		3	DATE ISSUED
		19 May 2025	
4	DESCRIPTION OF GOOD		
<div>"KOSHER MEAL KSBOX-HBF-DAIRY"</div> <p>Based on the menu specification sheets, certification of menu description consistency, and photographs of the product submitted, subject article is a pre-packaged frozen in-flight meal set composed of hummus (<i>hors d'oeuvre</i>), fresh tropical fruits (dessert), and omelette with potato (main course). The meal set also includes a French roll with orange juice, a whole wheat roll, and margarine. The main course is made from egg (47%), potato, tomato, soybean oil, and salt. Packed in a black paper box with Kosher certification and plastic cutlery set, subject article is to be reheated before serving to airline passengers.</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 for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</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 and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>			



AOCG Memo No. 100-2025 P. 5

2	TCC (AR) NO.
	25-0212

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)	6	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 1602.32.90		25-0213
	MFN - 40% ad valorem AANZFTA - 32% ad valorem AHKFTA - 40% ad valorem AJCEPA - Zero RCEP - 40% ad valorem	3	DATE ISSUED
	ATIGA - Zero ACFTA - 40% ad valorem AIFTA - 40% ad valorem AKFTA - 5% ad valorem		19 May 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>“KOSHER MEAL KSBOX- HML-CHIX”</b></p> <p>Based on the menu specification sheet, certification of menu description consistency, general information, and photographs of the product submitted, subject article is a pre-packaged frozen in-flight meal set composed of chicken massaman with rice (main course), aubergine salad Thai-style (<i>hors d'oeuvre</i>), and sago pudding (dessert). The meal set also contains a soft roll with orange, whole wheat roll, and margarine. The main course is composed of cooked chicken thigh (41%), jasmine rice, massaman paste, coconut milk, potato, and salt. Packed in a black paper box with Kosher certification and plastic cutlery set, subject article is to be reheated before serving to airline passengers.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.</p> <p>Furthermore, the Harmonized System (HS) General Explanatory Notes to Chapter 16 of the AHTN 2022 state that this Chapter also covers food preparations (including so-called “prepared meals”) consisting, e.g., of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates together with vegetables, spaghetti, sauce, etc., provided they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof.</p> <p>Heading 16.02 of the AHTN 2022 covers other prepared or preserved meat, meat offal, blood or insects. The pertinent HS Explanatory Notes (EN) state that the heading covers, among others, food preparations (including so-called “prepared meals”) containing more than 20% by weight of meat, meat offal, blood or insects.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1602.32.90, with a Most Favoured Nation (MFN) rate of duty of 40% 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:</p>



AOCG Memo No. 100-2025 P. 7

2	TCC (AR) NO.
24-0213	

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)	32	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	40	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	40	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	40	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	40	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.





BAGONG PILIPINAS

MASTER COPY  
hno

REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

### ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1 AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 1604.19.90</b></p> <table border="0"> <tr> <td>MFN - 15% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - 3% ad valorem</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - 5% ad valorem</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - 15% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - 3% ad valorem	AIFTA - Zero	AJCEPA - Zero	AKFTA - 5% ad valorem	RCEP - Zero		<p><b>2 TCC (AR) NO.</b></p> <p style="text-align: center;"><b>25-0235</b></p> <p><b>3 DATE ISSUED</b></p> <p style="text-align: center;"><b>19 May 2025</b></p>
MFN - 15% ad valorem	ATIGA - Zero										
AANZFTA - Zero	ACFTA - Zero										
AHKFTA - 3% ad valorem	AIFTA - Zero										
AJCEPA - Zero	AKFTA - 5% ad valorem										
RCEP - Zero											
<p><b>4 DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“KOSHER MEAL KSBOX-HML-FISH”</b></p> <p>Based on the menu specification sheets, certification of menu description consistency, general information, product label, and photographs of the product submitted, subject article is a pre-packaged frozen in-flight meal set composed of fish chu chi with rice as the main course; aubergine salad Thai-style (as <i>hors d'oeuvre</i>); and sago pudding (as dessert). The meal also contains a soft roll with an orange, a whole wheat roll, and margarine. The main course is composed of red snapper fish (22%), jasmine rice, red curry, coconut milk, salt, and water. Packed in a black paper box with a Kosher certification and plastic cutlery set, subject article is to be reheated before serving to airline passengers.</p>											
<p><b>5 REASONS FOR CLASSIFICATION</b></p> <p>Note 2 to Chapter 16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.</p> <p>Furthermore, the Harmonized System (HS) General Explanatory Notes to Chapter 16 of the AHTN 2022 state that this Chapter also covers food preparations (including so-called “prepared meals”) consisting, e.g., of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates together with vegetables, spaghetti, sauce, etc., provided they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof.</p> <p>Heading 16.04 of the AHTN 2022 covers, among others, prepared or preserved fish. The pertinent HS Explanatory Notes (EN) state that this heading covers, among others, certain food preparations (including so-called “prepared meals”) containing fish. All these products remain classified in the heading whether or not put up in airtight containers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1604.19.90, with a Most Favoured Nation (MFN) rate of duty of 15% 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:</p>											



AOCG Memo No. 100-2025 P. 9

2	TCC (AR) NO.
	25-0235

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)	3	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)	5	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.





BAGONG PILIPINAS

MASTER COPY

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 ACFTA - Zero RCEP - Zero		25-0237
		3	DATE ISSUED
			19 May 2025

## 4 DESCRIPTION OF GOOD

## "SBZYME 800"

Based on the product data sheet, certificate of formula, manufacturing process, and confirmation on the product's carrier submitted, subject article is a complex enzyme in the form of a light-yellow to green free-flowing powder. It is a mixture of enzymes (xylanase, beta-glucanase, and cellulase) produced individually through advanced submerged fermentation technique, followed by centrifugation, filtration, and spray-drying with corn starch (carrier) before mixing. Packed in 25-kg bags, subject article is added to feed formulations at a dosage of 5,480 g per ton of complete feeds, or according to the formulations of various ingredients to, among others, degrade anti-nutritional factors in non-starch polysaccharides (NSP)-based diets and promote animal performance.

## 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-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

**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.





BAGONG PILIPINAS

MASTER COPY

mtb

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		25-0255
		3	DATE ISSUED
			19 May 2025

## 4 DESCRIPTION OF GOOD

## "FUCOMORE"

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), technical specifications, production process flowchart, certificate of analysis, certificate of formula, material safety data sheet, product label, and photograph of the packaging submitted, subject article is a feed ingredient/premix in the form of a brown powder with a mild odour. It is composed of soybean meal and seaweed meal. Packed in 25-kg paper bags, subject article is added to shrimp or fish feeds at inclusion levels of 1% to 3% to, among others, improve growth performance and feed efficiency and enhance stress tolerance caused by the environment.

## 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 includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, for example, in the case of products obtained from vegetable materials, those which have been treated to such an extent that the characteristic cellular structure of the original vegetable material is no longer recognisable under a microscope.

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

**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.