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AOCG Memo No. 85-2025

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

[Signature]

FROM : **ATTY. VENER S. BAQUIRAN**
Deputy Commissioner
Assessment and Operations Coordinating Group (AOCG)

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

DATE : 29 April 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 25 April 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-1038	"LED DISPLAY, MODEL: CANBEST S PRO SERIES"	8528.59.10	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
25-0045	"MIFARE® UID READER, MODEL: AY-R25B"	8543.70.90	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0167	"FRENCH'S CLASSIC YELLOW MUSTARD (YEL MST CLASSIC SQZ) 901741857"	2103.30.00	MFN – 10% ad valorem

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



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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0171	"FRANK'S REDHOT XTRA HOT CAYENNE PEPPER SAUCE 417995300"	2103.90.11	MFN – 7% ad valorem
25-0217	"MYCOACTIVE PLUS"	2309.90.20	MFN – Zero

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 25-049

25 April 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. 24-1038, 25-0045, 25-0167, 25-0171, and 25-0217, issued by this Commission on 25 April 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

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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 8528.59.10 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		24-1038
		3	DATE ISSUED
			25 April 2025

4 DESCRIPTION OF GOOD

“LED DISPLAY, MODEL: CANBEST S PRO SERIES”

Based on the product brochure, manufacturing process flowchart, and other technical information submitted, subject articles are light-emitting diode (LED) display units designed for indoor application. These are designed to be connected to a video processor (included in same packaging) via an RJ45 ethernet cable. The video processor is equipped with various input connectors [e.g., High-Definition Multimedia Interface (HDMI), Third Generation Serial Digital Interface (3G-SDI), Digital Visual Interface (DVI), optical fibre ports, and other input video connectors] for connection to various display sources (e.g., computer and laptop). Subject articles come with, among others, a vacuum module maintenance tool, power and data cables, and a hub plate, and have the following specifications:

Model	Pixel Pitch (mm)	Configuration	Brightness (nit)	Input Power (V AC)
S121 Pro	1.25	SMD1010	400 ~ 450	100 ~ 240
S151 Pro	1.5625	SMD1212		
S181 Pro	1.875	SMD1515		
S251 Pro	2.5	SMD2020		

5 REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that monitors, projectors and television sets utilize different technologies, such as CRT (cathode-ray tube), LCD (liquid crystal display), DMD (digital micromirror device), OLED (organic light-emitting diodes) and plasma, to display images. Monitors and projectors may be capable of receiving a variety of signals from different sources.

In view thereof, subject articles are classified under AHTN 2022 subheading 8528.59.10, with a Most Favoured Nation (MFN) rate of duty of 15% 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

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 8543.70.90		25-0045
	MFN - 1% ad valorem		3
	AANZFTA - Zero		DATE ISSUED
	AHKFTA - Zero		25 April 2025
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD										
	<p>“MIFARE® UID READER, MODEL: AY-R25B”</p> <p>Based on the technical specifications, brochure, and other technical information submitted, subject article is a radio frequency identification (RFID) reader made of rigid ultra-violet (UV)-resistant polycarbonate. It reads the unique identifier (UID) stored from Mifare® Smart contactless cards, converts them into machine-readable codes, and then transmits these codes to the system controller for validation. Subject article has light-emitting diode (LED) indicators and a beeper, and is used in access control systems to detect and read card data, allowing entry and exit through controlled doors in offices, schools, homes, and residential or commercial spaces. It has the following specifications:</p> <table><tr><td>Dimension (L x W x D) (mm)</td><td>83 x 41.5 x 26</td></tr><tr><td>Power (V DC)</td><td>6 ~ 14</td></tr><tr><td>Frequency</td><td>125 kHz, 13.56 MHz</td></tr><tr><td>Reading Time (Card) (ms)</td><td>≤ 300</td></tr><tr><td>Read Range (cm)</td><td>up to 5</td></tr></table> 	Dimension (L x W x D) (mm)	83 x 41.5 x 26	Power (V DC)	6 ~ 14	Frequency	125 kHz, 13.56 MHz	Reading Time (Card) (ms)	≤ 300	Read Range (cm)	up to 5
Dimension (L x W x D) (mm)	83 x 41.5 x 26										
Power (V DC)	6 ~ 14										
Frequency	125 kHz, 13.56 MHz										
Reading Time (Card) (ms)	≤ 300										
Read Range (cm)	up to 5										

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter. Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8543.70.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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>



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2	TCC (AR) NO.
25-0045	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Marilou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.



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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		25-0167
		3	DATE ISSUED
			25 April 2025

4 DESCRIPTION OF GOOD

**"FRENCH'S CLASSIC YELLOW MUSTARD
(YEL MST CLASSIC SQZ) 901741857"**

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 a creamy consistency, 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 20-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. 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

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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 MFN - 7% ad valorem		25-0171
		3	DATE ISSUED
			25 April 2025

4	DESCRIPTION OF GOOD
	<p>“FRANK’S REDHOT XTRA HOT CAYENNE PEPPER SAUCE 417995300”</p> <p>Based on the product technical data, product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a hot sauce in the form of a bright-red, smooth-textured sauce with an aroma of cayenne pepper and vinegar. It is composed of aged cayenne red peppers, distilled vinegar, water, salt, natural flavour, 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>FOR THE COMMISSION</p> <p><i>Digitally signed</i> <i>Marilou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		25-0217
		3	DATE ISSUED
			25 April 2025

4 DESCRIPTION OF GOOD

“MYCOACTIVE PLUS”

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), brochure, technical specifications, product label, and safety data sheet submitted, subject article is a feed premix in the form of an odourless, light-gray powder. It is composed of activated sodium bentonite and yeast cell walls (*Saccharomyces cerevisiae*). Packed in 25-kg bags (net weight), subject article is added to animal feeds at a dosage of 0.5 to 4 kg per 1,000 kg of feeds, as a flavour enhancer and feed supplement.

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, for use in making complete or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are of three types such as those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.

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

MARILOU P. MENDOZA
Chairperson

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