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AOCG Memo No. 97-2025

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

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

**DATE :** **16 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 14 May 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0185	"MASFLEX® AIRTIGHT RECTANGULAR BOROSILICATE GLASS FOOD CONTAINER"	7013.42.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – 10% ad valorem*
25-0197	"DOSTO-O' GANO™ POWDER 7.5% FLAVOR ENHANCER POWDER"	2309.90.20	MFN - Zero
25-0256	"VAGACYTE™ (VALGANCICLOVIR) (AS HYDROCHLORIDE) 450 mg FILM-COATED TABLET"	3004.90.89	MFN – Zero AIFTA – 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. 25-056

14 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 three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 25-0185, 25-0197, and 25-0256, issued by this Commission on 14 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




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.
<p>AHTN 7013.42.00</p> <p>MFN - 15% ad valorem</p> <p>ACFTA - Zero</p> <p>RCEP - 10% ad valorem</p>		25-0185	
		3	DATE ISSUED
		14 May 2025	


4	DESCRIPTION OF GOOD												
<p><b>"MASFLEX® AIRTIGHT RECTANGULAR BOROSILICATE GLASS FOOD CONTAINER"</b></p> <p>Based on the technical specifications, product composition, manufacturing process, and photographs of the product submitted, subject article is a clear rectangular glass food container with partition and a plastic lid with silicone ring. It is made from high borosilicate glass with a linear coefficient of expansion of <math>3.7 \times 10^{-6}</math> per Kelvin at <math>-20^{\circ}\text{C}</math> to <math>600^{\circ}\text{C}</math>. It can withstand extreme temperatures without cracking or shattering, thus making it oven- and freezer-safe. Packed in carton boxes, subject article is available in the following capacities and dimensions:</p> <div></div> <table><tr><th>Model</th><th>Capacity (mL)</th><th>Dimension (L x W x H) (cm)</th><th>Quantity (number of pieces per carton)</th></tr><tr><td>FE-24</td><td>640</td><td>16.9 x 12.3 x 5.3</td><td>24</td></tr><tr><td>FE-25</td><td>1,040</td><td>19.6 x 14.6 x 6</td><td>12</td></tr></table>		Model	Capacity (mL)	Dimension (L x W x H) (cm)	Quantity (number of pieces per carton)	FE-24	640	16.9 x 12.3 x 5.3	24	FE-25	1,040	19.6 x 14.6 x 6	12
Model	Capacity (mL)	Dimension (L x W x H) (cm)	Quantity (number of pieces per carton)										
FE-24	640	16.9 x 12.3 x 5.3	24										
FE-25	1,040	19.6 x 14.6 x 6	12										

5	REASONS FOR CLASSIFICATION
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Heading 70.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers glassware of a kind used for table, kitchen, toilet, office, indoor decoration, or similar purposes (other than that of heading 70.10 or 70.18). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following types of articles, most of which are obtained by pressing or blowing in moulds, among others, table or kitchen glassware, e.g. bowls. These articles may be e.g., of ordinary glass, lead crystal, glass having a low coefficient of expansion (e.g., borosilicate glass) or of glass ceramics (the latter two in particular, for kitchen glassware).

In view thereof, subject article is classified under AHTN 2022 subheading 7013.42.00, 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 10% ad valorem, 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

**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 2309.90.20 MFN - Zero		25-0197
		3	DATE ISSUED
			14 May 2025

4	DESCRIPTION OF GOOD
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“DOSTO-O’ GANO™ POWDER 7.5% FLAVOR ENHANCER POWDER”

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), brochure, product information sheet, certificate of analysis, product label, and safety data sheet submitted, subject article is a feed additive in the form of a light, cream-coloured fine powder with a piquant and aromatic odour. It is composed of natural origanum oil (oreganum essential oil), wheat flour, and silicon dioxide. Packed in 25-kg bags, subject article is added to the feeds of poultry, swine, and ruminants at a standard rate of 200 g per tonne of animal feeds, or at 100 to 1,000 g per tonne of animal feeds, depending on the animal species, to maintain gut integrity, enhance feed intake, optimize growth rates, improve the feed conversion ratio (FCR), and reduce mortality.

5	REASONS FOR CLASSIFICATION
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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  
Chairperson

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BAGONG PILIPINAS

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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 3004.90.89 MFN - Zero AIFTA - Zero		25-0256
		3	DATE ISSUED
			14 May 2025

4	DESCRIPTION OF GOOD
	<p><b>“VAGACYTE™ (VALGANCICLOVIR) (AS HYDROCHLORIDE) 450 mg FILM-COATED TABLET”</b></p> <p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), package insert, product brochure, and description of the dosage form submitted, subject article is an antiviral prescription drug containing 450 mg valganciclovir hydrochloride as active ingredient. It is in the form of pink, oval, biconvex, film-coated tablets. It is indicated for the treatment of cytomegalovirus (CMV) retinitis in patients with acquired immunodeficiency syndrome (AIDS), and for the prevention of CMV disease in kidney, heart, and pancreas transplant patients who are high-risk donor CMV seropositive recipients and CMV seronegative. Packed in boxes containing five pieces of 2-tablet blister strips, subject article is to be administered orally at a dosage depending on the condition of the patient.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm<sup>3</sup>, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.</p> <p>The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheadings 3004.90.81, 3004.90.82, and 3004.90.89 state that other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases are solely formulated for patients with cancer, heart ailments, Human Immune-deficiency Virus (HIV)/Acquired Immune Deficiency Syndrome (AIDS) or HIV/AIDS, renal failure or other lingering illnesses and used by the patient as maintenance to suppress the patients' condition at its present level or prevent possible complications. These include antineoplastic medicines, dialysis solutions and preparations, chemotherapy solutions, and cardiovascular drugs.</p>



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2	TCC (AR) NO.
	25-0256

In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.89, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".

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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