




AOCG Memo No. 98-2025

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 : 19 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 16 May 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0059	"LED DISPLAY, MODEL: CANBEST FIW SERIES"	8528.59.10	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
25-0118	"HONEYWELL BLANK MODULE PLATE NOTIFIER, MODEL: BMP-1"	7326.90.99	MFN – 15% ad valorem
25-0121	"HONEYWELL DRESS PANEL NOTIFIER, MODEL: DPA-1"	7326.90.99	MFN – 15% ad valorem
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0165	"TM-200"	3003.20.00	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0183	"DRESS PLATE, NOTIFIER DP-DISP2"	7326.90.99	MFN – 15% ad valorem
25-0184	"MASFLEX® BOROSILICATE GLASS MIXING BOWL"	7013.42.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – 10% ad valorem*
25-0251	"HOT ROLLED STEEL SHEET IN COIL, JIS-G3131 SPHC P-O (2.0 mm x 1219 mm x C)"	7208.27.99	MFN – Zero
25-0252	"HOT ROLLED STEEL SHEET IN COIL, JIS-G3131 SPHC P-O (1.60 mm x 1219 mm)"	7208.27.19	MFN – Zero
25-0257	"URIBIOME PROBIOTICS FOOD SUPPLEMENT CAPSULE"	2106.90.72	MFN – 7% ad valorem
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS





BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Ref. No. 25-058

16 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 nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. 25-0059, 25-0118, 25-0121, 25-0165, 25-0183, 25-0184, 25-0251, 25-0252, and 25-0257, issued by this Commission on 16 May 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 8528.59.10		25-0059
	MFN - 15% ad valorem	3	DATE ISSUED
	ACFTA - Zero		16 May 2025
	RCEP - Zero		

4	DESCRIPTION OF GOOD													
<p style="text-align: center;">“LED DISPLAY, MODEL: CANBEST FIW SERIES”</p> <p>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 display controller/video processor (included in same packaging) via an RS232 Ethernet cable. The video processor is equipped with various input connectors [e.g., Digital Visual Interface (DVI), High-Definition Multimedia Interface (HDMI), Video Graphics Array (VGA), Universal Serial Bus (USB), Composite Video Baseband Signal (CVBS), and audio ports] 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:</p>														
<table><tr><th>Model</th><th>Module Size (W x H x D) (mm)</th><th>LED Type</th><th>Brightness (cd/m²)</th><th>Input Power (V AC)</th></tr><tr><td>FIW125</td><td rowspan="4">320 x 160 x 17</td><td rowspan="4">SMD1515</td><td rowspan="4">900 or 1,000</td><td rowspan="4">110 ~ 220</td></tr><tr><td>FIW186</td></tr><tr><td>FI2W</td></tr><tr><td>FI3W</td></tr></table>		Model	Module Size (W x H x D) (mm)	LED Type	Brightness (cd/m ²)	Input Power (V AC)	FIW125	320 x 160 x 17	SMD1515	900 or 1,000	110 ~ 220	FIW186	FI2W	FI3W
Model	Module Size (W x H x D) (mm)	LED Type	Brightness (cd/m ²)	Input Power (V AC)										
FIW125	320 x 160 x 17	SMD1515	900 or 1,000	110 ~ 220										
FIW186														
FI2W														
FI3W														

5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>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.</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></p> <p><i>MariLou P. Mendoza</i></p> <p>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 7326.90.99 MFN - 15% ad valorem		25-0118
		3	DATE ISSUED
			16 May 2025

4	DESCRIPTION OF GOOD
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"HONEYWELL BLANK MODULE PLATE NOTIFIER, MODEL: BMP-1"

Based on the installation document, technical specifications, and photograph of the product submitted, subject article is a black, rectangular dress plate made of steel. It has a flat surface and two mounting holes on opposite ends. With a dimension (H x W) of 21.27 cm x 11.11 cm, subject article is intended to cover unused module positions in an annunciator back box or in a fire alarm control panel dress panel.

5	REASONS FOR CLASSIFICATION
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Heading 73.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding, assembling, welding, turning, milling or perforating other than articles included in the preceding headings of this Chapter or covered by Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature. The heading includes iron or steel fittings for electric wiring (e.g., stays, clips, brackets).

In view thereof, subject article is classified under AHTN 2022 subheading 7326.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7326.90.99 MFN - 15% ad valorem		25-0121
		3	DATE ISSUED
			16 May 2025

4	DESCRIPTION OF GOOD
	<p>“HONEYWELL DRESS PANEL NOTIFIER, MODEL: DPA-1”</p> <p>Based on the brochure, technical specifications, and photographs of the product submitted, subject article is a black metal panel with two rectangular cutouts and mounting holes on both sides. It is made from a galvanized steel iron sheet and is a part of a fire alarm control panel cabinet. With dimensions (L x W x D) of 23 inches x 11 inches x 3 inches and weight of 3 pounds, subject article is intended to cover gaps, holes, or exposed areas around the control panel cabinet, to achieve a neat and professional installation look.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding, assembling, welding, turning, milling or perforating other than articles included in the preceding headings of this Chapter or covered by Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature. The heading includes iron or steel fittings for electric wiring (e.g., stays, clips, brackets).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7326.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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 <i>MariLou P. Mendoza</i></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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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.20.00		25-0165
	MFN - 3% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		16 May 2025
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	<p align="center">"TM-200"</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product brochure, unit dose and batch formulation, safety data sheet, and product label submitted, subject article is a light-brown antibacterial feed premix granular powder. It contains 200 grams of oxytetracycline hydrochloride (active ingredient) per kilogram of feed premix, with calcium carbonate, calcium propionate, light mineral oil, and rice husk. It is indicated, among others, for the prevention and control of blue comb, early chick mortality, fowl cholera, complicated respiratory disease complex (cCRD), avian infectious hepatitis, infectious synovitis, and cecal coccidiosis caused by <i>E. Tenella</i> in poultry; prevention and treatment of early stages of shipping fever complex, and reduction of incidence and severity of bloat and liver abscesses in cattle; and for the prevention of bacterial enteritis, swine dysentery, abortion, and urinary shedding of <i>Leptospirae</i> in swine. Packed in 25-kg bags, subject article is added to the feeds of swine, poultry, and cattle at a dosage depending on the requirement of the animals.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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. 98-2025 P. 8

2	TCC (AR) NO.
	25-0165

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

 Digitally signed

MARILOU P. MENDOZA
Chairperson

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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7326.90.99 MFN - 15% ad valorem		25-0183
		3	DATE ISSUED
			16 May 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"DRESS PLATE, NOTIFIER DP-DISP2"</p> <p>Based on the technical specifications and photograph of the product submitted, subject article is a black, rectangular dress plate made of stainless steel. It is intended to cover and protect the connections and other internal components of a fire alarm control panel or an annunciator box. Subject article measures (W x H x D) 23 inches x 11 inches x 1 inch and weighs 1.20 pounds.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding, assembling, welding, turning, milling or perforating other than articles included in the preceding headings of this Chapter or covered by Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature. The heading includes iron or steel fittings for electric wiring (e.g., stays, clips, brackets).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7326.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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 <small>Digitally signed</small>  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 7013.42.00 MFN - 15% ad valorem ACFTA - Zero RCEP - 10% ad valorem		25-0184 *
		3	DATE ISSUED
			16 May 2025

4


DESCRIPTION OF GOOD

“MASFLEX® BOROSILICATE GLASS MIXING BOWL”

Based on the technical specifications, product composition, manufacturing process, and photographs of the product submitted, subject article is a clear mixing bowl made from high borosilicate glass with a linear coefficient of expansion of 3.7×10^{-6} per Kelvin at -20°C to 600°C . It is cold- and heat-resistant, thus making it microwave-, oven-, freezer- and dishwasher-safe. Packed in carton boxes, subject article is available in the following capacities and dimensions:



Model	Capacity (mL)	Diameter (cm)	Height (cm)	Quantity (number of pieces per carton)
FE-15	800	15	8	24
FE-17	1,000	17	8.9	24
FE-19	1,600	19	9.6	16
FE-21	2,100	21	10.3	12
FE-23	2,600	23	11	8

5	REASONS FOR CLASSIFICATION
	<p>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).</p> <p>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.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right;"><p>FOR THE COMMISSION</p><p><i>Digitally signed</i> </p><p>MARILOU P. MENDOZA Chairperson</p></div> <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>

Pursuant to Section 1100 of RA 10863 (CMTA)





BAGONG PILIPINAS

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 7208.27.19		25-0252
	MFN - Zero	3	DATE ISSUED
			16 May 2025

4

DESCRIPTION OF GOOD

“HOT ROLLED STEEL SHEET IN COIL, JIS-G3131 SPHC P-O (1.60 mm x 1219 mm)”

Based on the technical information and test certificate submitted, subject article is a single-layer, pickled, and oiled hot-rolled steel sheet in coil, containing 0.04% carbon by weight, and conforming to Japanese Industrial Standards (JIS) G3131. Subject article is used as a raw material in the production of various motorcycle parts, such as the plate pivots, cross members, gussets, and head pipes, and has the following specifications:

Width (mm)	Thickness (mm)	Yield Strength (MPa)	Tensile Strength (N/mm ²)
1,219	1.60	193 or 211	319 - 329

5	REASONS FOR CLASSIFICATION
	<p>Note 1 (k) to Chapter 72 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that flat-rolled products are rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at Note 1 (ij) in the form of, among others, coils of successively superimposed layers.</p> <p>Heading 72.08 of AHTN 2022 covers flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of this heading may have been subjected to the following surface treatments, among others, (1) descaling, pickling, scraping and other processes to remove the oxide scale and crust formed during the heating of metal; and (2) rough coating intended solely to protect products from rust or other oxidation, to prevent slipping during transport and to facilitate handling e.g., paints containing an active anti-rust pigment for example, red lead, zinc powder, zinc oxide, zinc chromate, iron oxide (iron minium, jewellers' rouge), and non-pigmented coatings with a basis of oil, grease, wax, paraffin wax, graphite, tar or bitumen.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7208.27.19, 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</p> <p style="text-align: right;">Digitally signed <i>MariLou P. Mendoza</i></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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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 2106.90.72 MFN - 7% ad valorem		25-0257
		3	DATE ISSUED
			16 May 2025

4 DESCRIPTION OF GOOD

“URIBIOME PROBIOTICS FOOD SUPPLEMENT CAPSULE”

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product specifications, product brochure, and photograph of the product submitted, subject article is a probiotic food supplement in the form of capsules containing a light-brown powder with characteristic odour. It is composed of corn starch, maltodextrin, fructooligosaccharides, *Lactobacillus plantarum* TSP05, *Lactobacillus reuteri* TSR332, *Apium graveolens* extract, *Lactobacillus fermentum* TSF331, pineapple extract, and yogurt flavour. Packed in boxes containing three pieces of 10-capsule blister packs in an aluminium bag, subject article is to be taken at one capsule each before breakfast and dinner for uric acid management.

5 REASONS FOR CLASSIFICATION

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. The heading includes, *inter alia*, preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients.

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.72, 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.