



AOCG Memo No. 108-2025


REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MASTER COPY
mb

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 : **04 JUNE 2025**

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 of Goods), the Tariff Commission furnished copies of the Advance Ruling on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 02 June 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0082	"JELLY PEARLS – ORIGINAL"	1903.00.00	MFN – 15% ad valorem
25-0084	"VANILLA PASTE"	3302.10.90	MFN – 1% ad valorem
25-0260	"TOBLERONE® TRUFFLES (180 g)"	1806.90.90	MFN – 7% ad valorem

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 25-068

02 June 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) No. 25-0082, 25-0084, and 25-0260, issued by this Commission on 02 June 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 <p style="text-align: center;">AHTN 1903.00.00 MFN - 15% ad valorem</p>	<table> <tr> <td>2</td><td>TCC (AR) NO.</td></tr> <tr> <td></td><td>25-0082</td></tr> <tr> <td>3</td><td>DATE ISSUED</td></tr> <tr> <td></td><td>02 June 2025</td></tr> </table>	2	TCC (AR) NO.		25-0082	3	DATE ISSUED		02 June 2025
2	TCC (AR) NO.								
	25-0082								
3	DATE ISSUED								
	02 June 2025								

4 DESCRIPTION OF GOOD <p style="text-align: center;">"JELLY PEARLS - ORIGINAL"</p> <p>Based on the product specifications, manufacturing process, product use, and photographs of the product and packaging submitted, subject articles are jelly pearls made from konjac starch, water, sucrose, dextrose monohydrate, calcium lactate, carrageenan, potassium chloride, sodium alginate, citric acid, gellan gum, and high-fructose corn syrup, among others. Packed in 2-kg bags, subject articles are added to beverages as a topping ingredient.</p>
--

5 REASONS FOR CLASSIFICATION <p>Heading 19.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers edible products prepared from manioc starch (tapioca), sago starch (sago), potato starch (farinoca, potato tapioca, potato sago) or from similar starches (arrow-root, salep, yucca, etc.). The starch is mixed with water to form a thick paste, which is put into a strainer or perforated pan from which it falls in drops on to a metallic plate heated to a temperature of 120 °C to 150 °C. The drops form small pellets or flakes which are sometimes crushed or granulated. In another method, the starch paste is agglomerated in a steam heated vessel. The products are marketed in the form of flakes, grains, pearls, siftings, seeds or similar forms. They are used for the preparation of soups, puddings or dietetic foods.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 1903.00.00, 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>

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 3302.10.90		25-0084
	MFN - 1% ad valorem	3	DATE ISSUED
			02 June 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“VANILLA PASTE”</p> <p>Based on the product composition and function of each ingredient, manufacturing process flowchart, product use, and photographs of the product and packaging submitted, subject article is a dark-brown, viscous syrup with black vanilla bean specks and a vanilla aroma. It is composed of odoriferous substances (artificial vanilla flavour, extracted vanilla pods, and bourbon vanilla extract), syrups (glucose, invert sugar, fructose, and caramelized sugar), concentrates (carrot and safflower), water, ethyl alcohol, modified starch, and xanthan gum. Packed in 1-kg bottles, subject article is used to enhance vanilla flavour in desserts (e.g., puddings) or beverages (i.e., brûlée milk tea).</p>
5	REASONS FOR CLASSIFICATION
	<p>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), among others, 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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>



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 1806.90.90 MFN - 7% ad valorem		25-0260
		3	DATE ISSUED
			02 June 2025

4 DESCRIPTION OF GOOD

"TOBLERONE® TRUFFLES (180 g)"

Based on the finished good specification report, product label, and photograph of the product submitted, subject articles consist of unique angular-shaped milk chocolate shells filled with milk chocolate, honey, and almond nougat pieces. These are composed of sugar, whole milk powder, cocoa butter, cocoa mass, non-hydrogenated vegetable oil (shea nut), milk fat, glucose syrup, and almonds, among others. Subject articles are individually wrapped and packed in 180-g carton boxes.

5 REASONS FOR CLASSIFICATION

Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).

In view thereof, subject articles are classified under AHTN 2022 subheading 1806.90.90, 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.

