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AOCG Memo No. 119-2025

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 : **18 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 13 June 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0261	"IPS CLASSIC® (IPS GINGIVA MODIFIER)"	3207.20.90	Export Duty - Zero
25-0262	"IPS CLASSIC® (IPS CLASSIC V INCISAL)"	3207.20.90	Export Duty - Zero
25-0263	"IPS CLASSIC® (IPS CLASSIC V TRANSPARENT CLEAR)"	3207.20.90	Export Duty - Zero
25-0266	"IPS CLASSIC® (IPS CLASSIC OPAL INCISAL)"	3207.20.90	Export Duty - Zero
25-0267	"IPS CLASSIC® (IPS IMPULSE TRANSPARENT)"	3207.20.90	Export Duty - Zero



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0301	"PHYTOZOL HEPACARE OL"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0356	"ACCEL HEALTH & WELLNESS FORMULA"	2309.90.20	MFN - Zero
25-0370	"63.2173 STRAWBERRY FLAVOUR"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0371	"63.2034 CHOCOLATE FLAVOUR"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0377	"63.2580 CARAMEL FLAVOUR"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0378	"50.1250 CHOCOLATE FLAVOUR"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0379	"2066931 MANGO FLAVOUR"	3302.10.30	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0392	"PROBE-BAC PE"	2309.90.20	MFN – Zero AKFTA – Zero* PH-KR FTA – Zero* RCEP – 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. 25-076

13 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 13 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 25-0261, 25-0262, 25-0263, 25-0266, 25-0267, 25-0301, 25-0356, 25-0370, 25-0371, 25-0377, 25-0378, 25-0379, and 25-0392, issued by this Commission on 13 June 2025. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
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 EXPORT DUTY	2	TCC (AR) NO.
	AHTN 3207.20.90 Export Duty - Zero		25-0262
		3	DATE ISSUED
			13 June 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“IPS CLASSIC® (IPS CLASSIC V INCISAL)”</p> <p>Based on the product information sheet, product composition, chemical composition analysis, manufacturing process, specific use and application, practical procedure in ceramic layering and processing, instructions for use, and list of articles submitted, subject article is a dental ceramic powder available in four different shades. It is composed of leucite glass ceramics, opalescent glass, and inorganic pigments. Packed in 20-g, 100-g, or 250-g jars placed in carton boxes, subject article is used for the veneering of the occlusal and incisal areas of metal frameworks of patients with missing tooth structures or partial edentulism. It is applied and layered to the occlusal and incisal areas of the opaquerized metal framework, followed by firing.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 32.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of preparations used in the ceramic industry (china, earthenware, etc.), in the glass industry or for colouring or finishing metal articles. Vitrifiable enamels and glazes are mixtures of silica with other products (feldspar, kaolin, alkalies, sodium carbonate, alkaline-earth metal compounds, lead oxide, boric acid, etc.) giving a smooth surface, either matt or glossy, by vitrification under heat. In most cases some of the constituents have been fused together in a preliminary process and are present in the mixture in the form of powdered frit. They may be transparent (whether or not coloured) or rendered opaque by the addition of opacifiers or pigments; sometimes substances (e.g., titanium or zinc oxides) are added which produce decorative crystalline effects on cooling after the firing. These vitrifiable enamels and glazes are generally in the form of powders or granules.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3207.20.90.</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 EXPORT DUTY	2	TCC (AR) NO.
	AHTN 3207.20.90 Export Duty - Zero		25-0263
		3	DATE ISSUED
			13 June 2025

4 DESCRIPTION OF GOOD

"IPS CLASSIC® (IPS CLASSIC V TRANSPARENT CLEAR)"

Based on the product information sheet, product composition, chemical composition analysis, manufacturing process, specific use and application, practical procedure in ceramic layering and processing, instructions for use, and list of articles submitted, subject article is a dental ceramic powder. It is composed of leucite glass ceramics, opalescent glass, and inorganic pigments. Subject article is used in the characterization of the incisal area (*i.e.*, to resemble the shade of the natural incisal area) of ceramic veneers on metal frameworks of patients with missing tooth structures or with partial edentulism. It is packed in 20-g, 100-g, or 250-g jars placed in carton boxes, and is applied and layered to the incisal area of the opaquerized metal framework, followed by firing.

5 REASONS FOR CLASSIFICATION

Heading 32.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of preparations used in the ceramic industry (china, earthenware, etc.), in the glass industry or for colouring or finishing metal articles. Vitrifiable enamels and glazes are mixtures of silica with other products (feldspar, kaolin, alkalis, sodium carbonate, alkaline-earth metal compounds, lead oxide, boric acid, etc.) giving a smooth surface, either matt or glossy, by vitrification under heat. In most cases some of the constituents have been fused together in a preliminary process and are present in the mixture in the form of powdered frit. They may be transparent (whether or not coloured) or rendered opaque by the addition of opacifiers or pigments; sometimes substances (*e.g.*, titanium or zinc oxides) are added which produce decorative crystalline effects on cooling after the firing. These vitrifiable enamels and glazes are generally in the form of powders or granules.

In view thereof, subject article is classified under AHTN 2022 subheading 3207.20.90.

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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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 EXPORT DUTY	2	TCC (AR) NO.
	AHTN 3207.20.90 Export Duty - Zero		25-0266
		3	DATE ISSUED
			13 June 2025

4 DESCRIPTION OF GOOD

"IPS CLASSIC® (IPS CLASSIC OPAL INCISAL)"

Based on the product information sheet, product composition, chemical composition analysis, manufacturing process, specific use and application, practical procedure in ceramic layering and processing, instructions for use, and list of articles submitted, subject article is a dental ceramic powder available in five shades. It is composed of leucite glass ceramics, opalescent glass, and inorganic pigments. Packed in 20-g jars placed in carton boxes, subject article is used for the veneering of the occlusal and incisal areas (with opal effect) of metal frameworks of patients with missing tooth structures or partial edentulism. It is applied and layered to the occlusal and incisal areas of the opaquerized metal framework, followed by firing.

5 REASONS FOR CLASSIFICATION

Heading 32.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of preparations used in the ceramic industry (china, earthenware, etc.), in the glass industry or for colouring or finishing metal articles. Vitrifiable enamels and glazes are mixtures of silica with other products (feldspar, kaolin, alkalies, sodium carbonate, alkaline-earth metal compounds, lead oxide, boric acid, etc.) giving a smooth surface, either matt or glossy, by vitrification under heat. In most cases some of the constituents have been fused together in a preliminary process and are present in the mixture in the form of powdered frit. They may be transparent (whether or not coloured) or rendered opaque by the addition of opacifiers or pigments; sometimes substances (e.g., titanium or zinc oxides) are added which produce decorative crystalline effects on cooling after the firing. These vitrifiable enamels and glazes are generally in the form of powders or granules.

In view thereof, subject article is classified under AHTN 2022 subheading 3207.20.90.

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

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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 EXPORT DUTY	2	TCC (AR) NO.
	AHTN 3207.20.90 Export Duty - Zero		25-0267
		3	DATE ISSUED
			13 June 2025

4	DESCRIPTION OF GOOD
	<p>“IPS CLASSIC® (IPS IMPULSE TRANSPARENT)”</p> <p>Based on the product information sheet, product composition, chemical composition analysis, manufacturing process, specific use and application, practical procedure in ceramic layering and processing, instructions for use, and list of articles submitted, subject article is a dental ceramic powder available in different shades. It is composed of leucite glass ceramics, opalescent glass, and inorganic pigments. Subject article is used in the characterization of the incisal or cusp area (<i>i.e.</i>, to imitate the natural incisal and enamel zones) of ceramic veneers on metal frameworks of patients with missing tooth structures or with partial edentulism. Packed in 20-g jars placed in carton boxes, it is applied and layered to the incisal or cusp area of the opaquerized metal framework, followed by firing.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 32.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of preparations used in the ceramic industry (china, earthenware, etc.), in the glass industry or for colouring or finishing metal articles. Vitrifiable enamels and glazes are mixtures of silica with other products (feldspar, kaolin, alkalies, sodium carbonate, alkaline-earth metal compounds, lead oxide, boric acid, etc.) giving a smooth surface, either matt or glossy, by vitrification under heat. In most cases some of the constituents have been fused together in a preliminary process and are present in the mixture in the form of powdered frit. They may be transparent (whether or not coloured) or rendered opaque by the addition of opacifiers or pigments; sometimes substances (<i>e.g.</i>, titanium or zinc oxides) are added which produce decorative crystalline effects on cooling after the firing. These vitrifiable enamels and glazes are generally in the form of powders or granules.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3207.20.90.</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>Marilou P. Mendoza</i> Digitally signed</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>

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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 2309.90.20		25-0301
	MFN - Zero	3	DATE ISSUED
	AANZFTA - Zero		13 June 2025
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - Zero		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“PHYTOZOL HEPACARE OL”</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product data sheet, product composition, certificate of analysis, and product label submitted, subject article is a liquid herbal feed supplement composed of various herbs (e.g., <i>Andrographis paniculata</i>, <i>Boerhavia diffusa</i>, <i>Curcuma longa</i>, and <i>Eclipta alba</i>) rich in phytochemical actives known for hepatoprotection. Packed in 1-L and 5-L bottles, subject article is added to the drinking water of poultry or administered directly to bovine, equine, swine, and camel, at different dosages to, among others, stimulate hepatocytes regeneration, improve appetite, and develop body resistance against diseases.</p>

5	REASONS FOR CLASSIFICATION
	<p>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 the 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 recognizable under a microscope.</p> <p>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 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.
	25-0301

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

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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 2309.90.20 MFN - Zero		25-0356
		3	DATE ISSUED
			13 June 2025

4	DESCRIPTION OF GOOD
	<p>“ACCEL HEALTH & WELLNESS FORMULA”</p> <p>Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product composition, product labels, technical specifications, and safety data sheet submitted, subject article is a feed supplement in the form of a dark-green pellet with a light alfalfa scent. It is composed of dehydrated alfalfa meal, distiller's dried grain with solubles, monocalcium phosphate, soy flour, soybean hulls, calcium carbonate, vitamins, and minerals, among others. Packed in 300-g and 1-kg canisters, and in 1,500-lb bags, subject article is to be mixed or added to the daily feed rations of horses and gamebirds, to provide a strong comprehensive nutritional foundation and as a source of fat- and water-soluble vitamins, to prevent deficiency symptoms.</p>

5	REASONS FOR CLASSIFICATION
	<p>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, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional- energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>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.</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>

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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 AHTN 3302.10.30 MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero	2	TCC (AR) NO. 25-0370
		3	DATE ISSUED 13 June 2025
4	DESCRIPTION OF GOOD "63.2173 STRAWBERRY FLAVOUR" Based on the ingredients declaration, technical data sheet, safety data sheet, production process flowchart, and packaging specification submitted, subject article is a flavouring preparation in the form of a clear, colourless to orange liquid with a fresh, fruity, juicy, and wild strawberry profile. It is composed of propylene glycol, triacetin, 4-hydroxy-2,5-dimethylfuran-3(2H)-one, methyl cinnamate, and hexanoic acid, among others. Packed in 25-kg (net weight) high-density polyethylene (HDPE) jerrycans, subject article is used as a flavouring in the manufacture of food products.		
5	REASONS FOR CLASSIFICATION 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 of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch. In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, 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:		

AOCG Memo No. 119-2025 1.14

2	TCC (AR) NO.
	25-0370

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
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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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 3302.10.30		25-0371
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero	3	DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		13 June 2025
4	DESCRIPTION OF GOOD		
	"63.2034 CHOCOLATE FLAVOUR"		
	Based on the ingredients declaration, technical data sheet, safety data sheet, production process flowchart, packaging specification, and sample submitted, subject article is a flavouring preparation in the form of a brown liquid with a milky, creamy, and chocolate sensory profile. It is composed of vanillin, propylene glycol, sulphite ammonia caramel, triacetin, and maltol. Packed in 25-kg (net weight) high-density polyethylene (HDPE) jerrycans, subject article is used as a flavouring in the manufacture of food products.		
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 of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, 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.
	25-0371

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

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.

AOCG Memo No. 119-2025 / 17



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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.
<p style="text-align: center;">AHTN 3302.10.30</p> <p>MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>		25-0377	
		3	DATE ISSUED
		<p style="text-align: center;">13 June 2025</p>	
4	DESCRIPTION OF GOOD		
<p style="text-align: center;">"63.2580 CARAMEL FLAVOUR"</p> <p>Based on the ingredient declaration, technical data sheet, safety data sheet, production process flowchart, packaging specification, and sample submitted, subject article is a flavouring preparation in the form of a clear, brown liquid with a sweet, creamy, and toasted caramel sensory profile. It is composed of vanillin, lactic acid, propylene glycol, triacetin, and decanoic acid, among others. Packed in 25-kg (net weight) high-density polyethylene (HDPE) jerrycans, subject article is used as a flavouring in the manufacture of food products.</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 of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, 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.
	25-0377

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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AOCG Memo No. 119-2025 p. 19



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 3302.10.30</p> <table border="0"> <tr> <td>MFN - 1% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - Zero</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - 1% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - Zero	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		<p>2 TCC (AR) NO.</p> <p style="text-align: center;">25-0378</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">13 June 2025</p>
MFN - 1% ad valorem	ATIGA - Zero										
AANZFTA - Zero	ACFTA - Zero										
AHKFTA - Zero	AIFTA - Zero										
AJCEPA - Zero	AKFTA - Zero										
RCEP - Zero											
<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">"50.1250 CHOCOLATE FLAVOUR"</p> <p>Based on the ingredients declaration, technical data sheet, safety data sheet, production process flowchart, packaging specification, and sample submitted, subject article is a flavouring preparation in the form of a dark-brown liquid with a milky, chocolate sensory profile. It is composed of vanillin, glycerin, propylene glycol, and triacetin, among others. Packed in 25-kg (net weight) high-density polyethylene (HDPE) jerrycans, subject article is used as a flavouring in the manufacture of food products.</p>											
<p>5 REASONS FOR CLASSIFICATION</p> <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 of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, 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>											

2	TCC (AR) NO.
	25-0378

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

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FOR THE COMMISSION

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MARILOU P. MENDOZA
Chairperson

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AOCG Memo No. 119-2025 8.21



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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 3302.10.30		25-0379
	MFN - 1% ad valorem ATIGA - Zero	3	DATE ISSUED
	AANZFTA - Zero ACFTA - Zero		13 June 2025
	AHKFTA - Zero AIFTA - Zero		
	AJCEPA - Zero AKFTA - Zero		
	RCEP - Zero		
4	DESCRIPTION OF GOOD		
	"2066931 MANGO FLAVOUR"		
	Based on the ingredients declaration, technical data sheet, safety data sheet, production process flowchart, packaging specification, and sample submitted, subject article is a flavouring preparation in the form of a clear, pale yellow to yellow liquid with a sweet, ripe mango profile. It is composed of mandarin oil, ethyl maltol, triacetin E-1518, benzyl alcohol, and diphenyl ether, among others. Packed in 25-kg (net weight) high-density polyethylene (HDPE) jerrycans, subject article is used as a flavouring in the manufacture of food products.		
5	REASONS FOR CLASSIFICATION		
	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 of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.		
	In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, 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:		



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2	TCC (AR) NO.
	25-0379

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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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		25-0392
	MFN - Zero	3	DATE ISSUED
	AKFTA - Zero		13 June 2025
	PH-KR FTA - Zero		
	RCEP - Zero		

4	DESCRIPTION OF GOOD
	"PROBE-BAC PE"
	<p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), certificate of formula, specification sheet, product application, production process flowchart, product brochure, and photographs of the product submitted, subject article is a probiotic feed additive in the form of a yellowish-beige powder. It consists of spray-dried probiotic concentrate (<i>Bacillus licheniformis</i>) and extruded corn. Packed in 20-kg bags, subject article is added to poultry feeds at a dosage of 500 to 1,000 g per ton of feeds, to enhance gut health, increase feed efficiency, and improve production performance of animals.</p>

5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>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; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK"; Philippines-Korea Free Trade Agreement (PH-KR FTA) rate of duty of zero, subject to submission of CO Form "PH-KR", Origin Declaration made out by an approved exporter, or Origin Declaration made out by an exporter or producer, with the latter Proof of Origin to be implemented no later than 10 years after the date of entry into force of PH-KR FTA; 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;">Digitally signed</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA</p> <p style="text-align: right;">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>