



# BUREAU OF CUSTOMS

Professionalism Integrity Accountability



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## MEMORANDUM

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL

**FROM :** ATTY. EDWARD JAMES A. DY BUCO  
Deputy Commissioner, AOCG *ll.*

**SUBJECT :** TARIFF COMMISSION CIRCULAR/ADVANCE RULING  
(TCC/AR)

**DATE :** 14 September 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued 09 September 2020, and the same was submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-164	"VERAL 240 mg SUSTAINED-RELEASED TABLET (Verapamil Hydrochloride)"	3004.90.89	MFN – Zero
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

For your information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

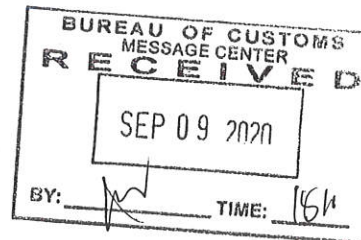
**MASTER COPY**

TCOC Ref. No. 20-081

09 September 2020

**COMMISSIONER REY LEONARDO GUERRERO**

Bureau of Customs  
Port Area, Manila



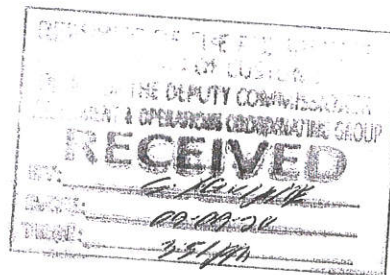
**Dear Commissioner Guerrero:**

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), this Commission is pleased to furnish your good Office with a PDF copy of one (1) Advance Ruling on Tariff Classification, with TCC (AR) No. 20-164, issued by this Commission on 09 September 2020. This Advance Ruling has also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



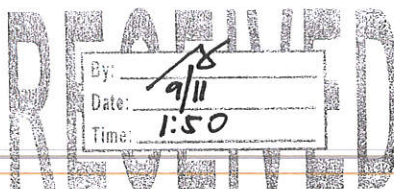
Encl: As stated

cc: *The Secretary*  
Department of Finance  
Manila

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OFFICE OF THE DIRECTOR  
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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3004.90.89</b> <b>MFN – Zero</b>		<b>20-164</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>09 September 2020</b>
<b>4</b>	<b>DESCRIPTION OF GOOD</b>		
	<p><b>“VERAL 240 mg SUSTAINED-RELEASE TABLET (Verapamil Hydrochloride)”</b></p> <p>Based on a certification from the Food and Drug Administration (FDA), package insert, product formulation, and photograph of actual product submitted, subject article is a sustained-release calcium channel blocker prescription drug. It is in the form of an oblong, biconvex, light-green, and film-coated tablet containing 240 mg verapamil hydrochloride as active ingredient. It is to be taken orally, shortly after meals, with sufficient quantity of liquid. Packed in boxes containing ten (10) blister packs with 10 tablets per pack, subject article is indicated for the treatment of hypertension, symptomatic coronary heart disease, heartbeat rate disorders, impaired renal function, and impaired hepatic function.</p>		
			
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>		
	<p>Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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, 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>		

The Supplementary Explanatory Notes (SEN) to AHTN 2017 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 medicaments which 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.

In view thereof, subject article is classified under AHTN 2017 subheading 3004.90.89, with a Most Favoured Nation (MFN) rate of duty of zero.

This ruling shall be valid for five (5) 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 view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.