


MEMORANDUM

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

FROM : *J. Bu*
ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG *df.*

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

DATE : 4 May 2021

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 15 April 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-048	"HUCOG® 5,000 HP (HUMAN CHORIONIC GONADOTROPHIN)"	3004.39.00	MFN – 1% Ad Valorem AIFTA – Zero*
21-053	"HUMOG-150 (HIGHLY PURIFIED MENOTROPHIN)"	3004.39.00	MFN – 1% Ad Valorem AIFTA – Zero*
21-054	"HUMOG-75 (HIGHLY PURIFIED MENOTROPHIN)"	3004.39.00	MFN – 1% Ad Valorem AIFTA – Zero*

***Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).**

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

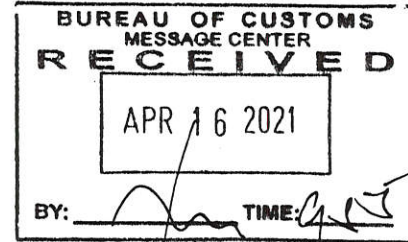


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-028

15 April 2021

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



69-20571

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 PDF copies of three (3) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-048, 21-053 and 21-054, issued by this Commission on 15 April 2021. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

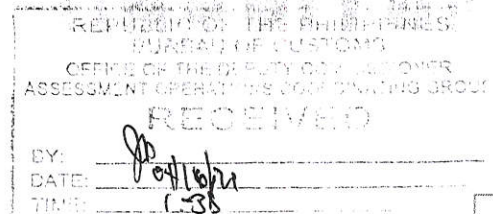
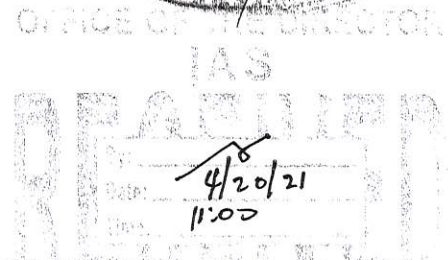
Very truly yours,

Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: *The Secretary*
Department of Finance
Manila





MASTER COPY
lmm

AOCG Memo No. 220-2021

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.39.00 MFN - 1% ad valorem AIFTA - Zero		21-048
		3	DATE ISSUED
			15 April 2021

4 DESCRIPTION OF GOOD

“HUCOG® 5,000 HP (HUMAN CHORIONIC GONADOTROPHIN)”

Based on the certificate of product registration from the Food and Drug Administration (FDA), product insert, product label, product monograph, and photograph of actual product submitted, subject article is a sterile lyophilized powder consisting of chorionic gonadotropin (HuCog® HP), with an activity of 5000 I.U., and excipients. It is a highly purified hormonal preparation derived from urine of pregnant females and is indicated for the adjunctive treatment of anovulatory infertility not due to primary ovarian failure and for routine treatment of hypogonadotropic hypogonadism in adult and adolescent males, among others. Packed in a carton box containing a 2-mL Type 1 glass vial and a 1-mL ampoule diluent, subject article is to be reconstituted with the supplied sodium chloride solution for subcutaneous or intramuscular injection at a dosage depending on the frequency of administration.

5 REASONS FOR CLASSIFICATION

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 (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, 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.~~

In view thereof, subject article, is classified under AHTN 2017 subheading 3004.39.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "A1".

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

Digitally signed

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.





MASTER COPY

hmm

AOCG Memo No. 220-2021

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.39.00 MFN - 1% ad valorem AIFTA - Zero		21-053
		3	DATE ISSUED
			15 April 2021

4 DESCRIPTION OF GOOD

“HUMOG-150 (HIGHLY PURIFIED MENOTROPHIN)”

Based on the certificate of product registration from the Food and Drug Administration (FDA), product insert, product label, product monograph, and photograph of actual product submitted, subject article is a sterile, freeze-dried powder consisting of highly purified menotrophin, with an equivalent follicle-stimulating hormone (FSH) activity of 150 I.U. and luteinizing hormone activity of 150 I.U. per vial. It is a human menopausal gonadotrophin indicated for anovulatory women, for women *undergoing superovulation within a medically assisted fertilization program*, and for men with hypogonadotropic hypogonadism. Packed in a carton box containing a 2-mL glass vial and a 1-mL ampoule diluent, subject article is to be reconstituted with the supplied sodium chloride solution for subcutaneous or intramuscular injection at a dosage depending on the frequency of administration.

5 REASONS FOR CLASSIFICATION

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 (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, 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.

In view thereof, subject article, is classified under AHTN 2017 subheading 3004.39.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem 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 (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

Digitally signed

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.





lmm

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.39.00 MFN - 1% ad valorem AIFTA - Zero		21-054
		3	DATE ISSUED
			15 April 2021

4 DESCRIPTION OF GOOD

“HUMOG-75 (HIGHLY PURIFIED MENOTROPHIN)”

Based on the certificate of product registration from the Food and Drug Administration (FDA), product insert, product label, product monograph, and photograph of actual product submitted, subject article is a sterile, freeze-dried powder consisting of highly purified menotrophin, with an equivalent follicle-stimulating hormone (FSH) activity of 75 I.U. and luteinizing hormone activity of 75 I.U. per vial. It is a human menopausal gonadotrophin indicated for anovulatory women, for women undergoing superovulation within a medically assisted fertilization program, and for men with hypogonadotropic hypogonadism. Packed in a carton box containing a 2-mL glass vial and a 1-mL ampoule diluent, subject article is to be reconstituted with the supplied sodium chloride solution for subcutaneous or intramuscular injection at a dosage depending on the frequency of administration.

5 REASONS FOR CLASSIFICATION

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 (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, 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.

In view thereof, subject article, is classified under AHTN 2017 subheading 3004.39.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem 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 (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

Digitally signed

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.





MASTER COPY

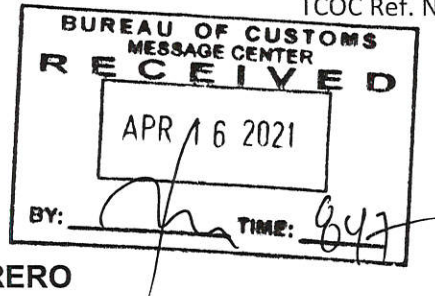
memo

ADCG Memo No. 220-2021

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-028

15 April 2021



COMMISSIONER REY LEONARDO GUERRERO

Bureau of Customs
Port Area, Manila



BOC-09-20571

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 PDF copies of three (3) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-048, 21-053 and 21-054, issued by this Commission on 15 April 2021. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

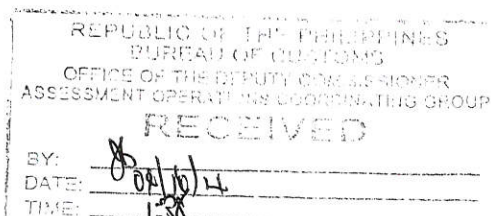
Very truly yours,

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: *The Secretary*
Department of Finance
Manila





MASTER COPY
mm

AOCG Memo No. 220-2021

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.39.00 MFN - 1% ad valorem AFTA - Zero		21-048
		3	DATE ISSUED
			15 April 2021

4 DESCRIPTION OF GOOD

“HUCOG® 5,000 HP (HUMAN CHORIONIC GONADOTROPHIN)”

Based on the certificate of product registration from the Food and Drug Administration (FDA), product insert, product label, product monograph, and photograph of actual product submitted, subject article is a sterile lyophilized powder consisting of chorionic gonadotropin (HuCog® HP), with an activity of 5000 I.U., and excipients. It is a highly purified hormonal preparation derived from urine of pregnant females and is indicated for the adjunctive treatment of anovulatory infertility not due to primary ovarian failure and for routine treatment of hypogonadotropic hypogonadism in adult and adolescent males, among others. Packed in a carton box containing a 2-mL Type 1 glass vial and a 1-mL ampoule diluent, subject article is to be reconstituted with the supplied sodium chloride solution for subcutaneous or intramuscular injection at a dosage depending on the frequency of administration.

5 REASONS FOR CLASSIFICATION

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 (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, 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.

In view thereof, subject article, is classified under AHTN 2017 subheading 3004.39.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "A1".

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

Digitally signed

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.






REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 3004.39.00 MFN - 1% ad valorem AIFTA - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">21-053</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">15 April 2021</p>
<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“HUMOG-150 (HIGHLY PURIFIED MENOTROPHIN)”</p> <p>Based on the certificate of product registration from the Food and Drug Administration (FDA), product insert, product label, product monograph, and photograph of actual product submitted, subject article is a sterile, freeze-dried powder consisting of highly purified menotrophin, with an equivalent follicle-stimulating hormone (FSH) activity of 150 I.U. and luteinizing hormone activity of 150 I.U. per vial. It is a human menopausal gonadotrophin indicated for anovulatory women, for women undergoing superovulation within a medically assisted fertilization program, and for men with hypogonadotropic hypogonadism. Packed in a carton box containing a 2-mL glass vial and a 1-mL ampoule diluent, subject article is to be reconstituted with the supplied sodium chloride solution for subcutaneous or intramuscular injection at a dosage depending on the frequency of administration.</p>	
<p>5 REASONS FOR CLASSIFICATION</p> <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 (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, 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.</p> <p>In view thereof, subject article, is classified under AHTN 2017 subheading 3004.39.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "A".</p> <p>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.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small>  MARILOU P. MENDOZA Chairperson</p> <p>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.</p>	


 REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.39.00 MFN - 1% ad valorem AFTA - Zero		21-054
		3	DATE ISSUED
			15 April 2021

4	DESCRIPTION OF GOOD
----------	----------------------------

"HUMOG-75 (HIGHLY PURIFIED MENOTROPHIN)"

Based on the certificate of product registration from the Food and Drug Administration (FDA), product insert, product label, product monograph, and photograph of actual product submitted, subject article is a sterile, freeze-dried powder consisting of highly purified menotrophin, with an equivalent follicle-stimulating hormone (FSH) activity of 75 I.U. and luteinizing hormone activity of 75 I.U. per vial. It is a human menopausal gonadotrophin indicated for anovulatory women, for women undergoing superovulation within a medically assisted fertilization program, and for men with hypogonadotropic hypogonadism. Packed in a carton box containing a 2-mL glass vial and a 1-mL ampoule diluent, subject article is to be reconstituted with the supplied sodium chloride solution for subcutaneous or intramuscular injection at a dosage depending on the frequency of administration.

5	REASONS FOR CLASSIFICATION
----------	-----------------------------------

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 (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, 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.

In view thereof, subject article, is classified under AHTN 2017 subheading 3004.39.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "A1".

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

Digitally signed

MariLou P. Mendoza

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.