

AOCG Memo No. 490-2021

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# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

## 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

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

**DATE :** 19 August 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 11 August 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-185	"NESTLE® KITKAT® COCOA SPREAD WITH WAFER PIECES"	1806.20.90	MFN – 7% Ad Valorem
21-186	"EUTHYROX® 150 MCG TABLET (LEVOTHYROXINE SODIUM)"	3004.39.00	MFN – 1% Ad Valorem
21-187	"EUTHYROX® 50 MCG TABLET (LEVOTHYROXINE SODIUM)"	3004.39.00	MFN – 1% Ad Valorem
21-189	"EUTHYROX® 25 MCG TABLET (LEVOTHYROXINE SODIUM)"	3004.39.00	MFN – 1% Ad Valorem

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

For your information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



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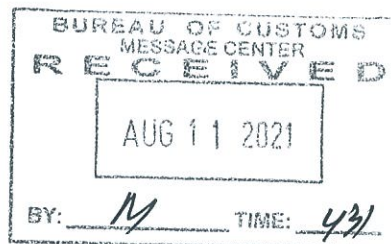
REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

TCOC Ref. No. 21-063

11 August 2021



BOC-09-23798



**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 PDF copies of four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-185, 21-186, 21-187 and 21-189 issued by this Commission on 11 August 2021. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

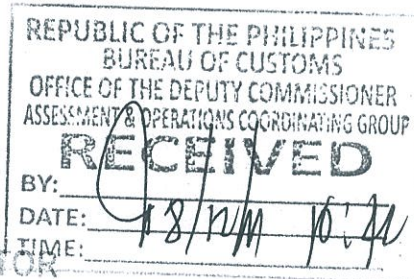
Thank you.

Very truly yours,

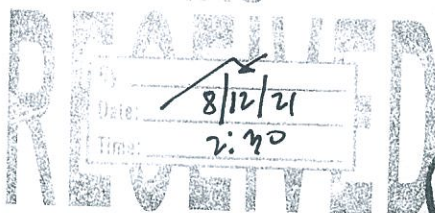
Digitally signed

*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



OFFICE OF THE DIRECTOR  
IAS



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)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1806.20.90</b> <b>MFN - 7% ad valorem</b>		<b>21-185</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>11 August 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“NESTLE® KITKAT® COCOA SPREAD WITH WAFER PIECES”</b>
	<p>Based on the ingredient list, manufacturing process flow diagram, and photograph of the product submitted, subject article is a chocolate spread composed of sugar, vegetable oils, skimmed milk powder, milk fat, wafer, cocoa powder, cocoa liquor, and hazelnut paste, among others. Packed in 3-kg tubs, subject article is a ready-to-use spread suitable for baking, topping, and filling.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 18.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that 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.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1806.20.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</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: center;">FOR THE COMMISSION</p> <p style="text-align: center;">Digitally signed <i>MariLou P. Mendoza</i></p> <p style="text-align: center;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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>







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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 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3004.39.00</b> <b>MFN - 1% ad valorem</b>		<b>21-186</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>11 August 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“EUTHYROX® 150 MCG TABLET (LEVOTHYROXINE SODIUM)”</b>
	<p>Based on the certificate of product registration from the Food and Drug Administration (FDA), prescribing information, and photograph of packaging submitted, subject article is a thyroid hormone replacement. It is in the form of tablets containing 150 mcg Levothyroxine sodium (active ingredient) and excipients. Levothyroxine is a synthetic thyroid hormone identical to the natural thyroid hormone thyroxine (T4). It is converted to tri-iodo-thyronine (T3) in the peripheral organs and develops its specific effect at the T3-receptor.</p> <p>Packed in cartons containing four 25-tablet blister packs, subject article is administered orally for the treatment of benign euthyroid goiter, prophylaxis of relapse after surgery for euthyroid goiter, substitution therapy in hypothyroidism, suppression therapy in thyroid cancer, and diagnostic use for thyroid suppression testing.</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 (for example, re-distilled water, in ampoules of 1.25 to 10 cm<sup>3</sup>, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectable 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.</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: center;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>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.</i></p>







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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 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3004.39.00 MFN - 1% ad valorem		21-187
		<b>3</b>	<b>DATE ISSUED</b>
			11 August 2021

**4 DESCRIPTION OF GOOD**

**“EUTHYROX® 50 MCG TABLET (LEVOTHYROXINE SODIUM)”**

Based on the certificate of product registration from the Food and Drug Administration (FDA), prescribing information, and photograph of packaging submitted, subject article is a thyroid hormone replacement. It is in the form of tablets containing 50 mcg Levothyroxine sodium (active ingredient) and excipients. Levothyroxine is a synthetic thyroid hormone identical to the natural thyroid hormone thyroxine (T4). It is converted to tri-iodo-thyronine (T3) in the peripheral organs and develops its specific effect at the T3-receptor.


Packed in cartons containing four 25-tablet blister packs, subject article is administered orally for the treatment of benign euthyroid goiter, prophylaxis of relapse after surgery for euthyroid goiter, substitution therapy in hypothyroidism, suppression therapy in thyroid cancer, and diagnostic use for thyroid suppression testing.

**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 cm<sup>3</sup>, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectable 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.

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.*







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TARIFF COMMISSION

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**ADVANCE RULING ON TARIFF CLASSIFICATION**

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<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3004.39.00</b> <b>MFN - 1% ad valorem</b>		<b>21-189</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>11 August 2021</b>

**4 DESCRIPTION OF GOOD**

**“EUTHYROX® 25 MCG TABLET (LEVOTHYROXINE SODIUM)”**

Based on the certificate of product registration from the Food and Drug Administration (FDA), prescribing information, and photograph of packaging submitted, subject article is a thyroid hormone replacement. It is in the form of tablets containing 25 mcg Levothyroxine sodium (active ingredient) and excipients. Levothyroxine is a synthetic thyroid hormone identical to the natural thyroid hormone thyroxine (T4). It is converted to tri-iodo-thyronine (T3) in the peripheral organs and develops its specific effect at the T3-receptor.

Packed in cartons containing four 25-tablet blister packs, subject article is administered orally for the treatment of benign euthyroid goiter, prophylaxis of relapse after surgery for euthyroid goiter, substitution therapy in hypothyroidism, suppression therapy in thyroid cancer, and diagnostic use for thyroid suppression testing.

**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 cm<sup>3</sup>, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectable 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.

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*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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