

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 : *For:* **ATTY. VENER S. BAQUIRAN**
Deputy Commissioner
Assessment and Operations Coordinating Group (AOCG)

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

DATE : 08 May 2024

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 02 May 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-897	"EXZOLT® (FLURALANER) 50 mL"	3004.50.99	MFN – 5% ad valorem
24-120	"COSMOPLENE® FC9415P"	3902.30.90	MFN – 10% ad valorem ATIGA – Zero* AANZFTA – 12% ad valorem* ACFTA – 5% ad valorem* AHKFTA – 10% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – 10% ad valorem* AKFTA – Zero* RCEP – 10% ad valorem*

***Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).**

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-161	"VACUUM IODISED BREAD SALT"	2501.00.93	MFN – 1% ad valorem AANZFTA – Zero* RCEP – Zero*
24-163	"GUARDICATE™"	3824.99.99	MFN – 3% ad valorem
24-168	"COATPHITE E-55HQS"	3824.99.99	MFN – 3% ad valorem PJEP A – 3% ad valorem* AJCEPA – 3% ad valorem RCEP – Zero*
24-181	POTASSIUM HYDROXIDE INFANT FORMULA GRADE (25 kg)"	2815.20.00	MFN – 1% ad valorem
24-189	"NESTLE HEALTH SCIENCE PEPTAMEN® AF NEUTRAL DUAL (500 mL)"	2106.90.96	MFN – 7% ad valorem
24-193	"MAGGI® KARI MALAYSIAN STYLE 2-MINUTE NOODLES"	1902.30.40	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-207	"MAGGI® TOM YAM THAI STYLE 2-MINUTE NOODLES"	1902.30.40	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-212	"BUITONI® COULIS DE TOMATE"	2103.20.00	MFN – 10% ad valorem

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-216	"PURINA® SUPERCOAT® ADULT SMALL BREED DOG FOOD WITH CHICKEN"	2309.10.10	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-218	"KARCHER RIDE-ON VACUUM SWEEPER, MODEL: KM 130/300 RD CLASSIC"	8479.89.70	MFN – 1% ad valorem
24-224	"ARTIFICIAL FLOWER – PEONY"	6702.90.20	MFN – 10% ad valorem ACFTA – Zero* RCEP – Zero*
24-226	"ARTIFICIAL LEAVES – ESTRELLA"	3926.40.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
24-228	"BEADS"	3926.40.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
24-246	"FAN COIL UNIT, MODEL: CONDURA – 42KfV055313"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
24-247	"FAN COIL UNIT, MODEL: CONDURA – 42KfV036313"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
24-248	"CONDENSING UNIT, MODEL: CONDURA – 38KfV036313"	8415.90.19	MFN – 10% ad valorem ACFTA – Zero* RCEP – 7% ad valorem*
24-284	"ARTIFICIAL FLOWER – ROSE"	6702.90.20	MFN – 10% ad valorem ACFTA – Zero* RCEP – Zero*
24-285	"ARTIFICIAL FLOWER – MAGNOLIA"	6702.90.20	MFN – 10% ad valorem ACFTA – Zero* RCEP – Zero*
24-286	"VITRAKVI® (LAROTRECTINIB) CAPSULES 100 mg"	3004.90.89	MFN – Zero PH-EFTA FTA (CHE/LIE) – Zero*

***Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).**

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
24-292	"GONAL-F® 1050 IU/1.75 mL"	3004.39.00	MFN – 1% ad valorem

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

hm



REPUBLIC OF THE PHILIPPINES

09-48334

TARIFF COMMISSION

Ref. No. 24-041

02 May 2024

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 22 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-897, 24-120, 24-161, 24-163, 24-168, 24-181, 24-189, 24-193, 24-207, 24-212, 24-216, 24-218, 24-224, 24-226, 24-228, 24-246, 24-247, 24-248, 24-284, 24-285, 24-286, and 24-292, issued by this Commission on 02 May 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

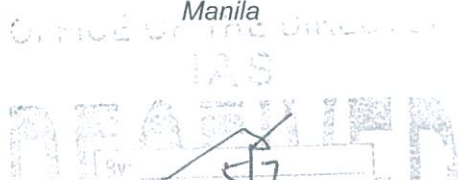
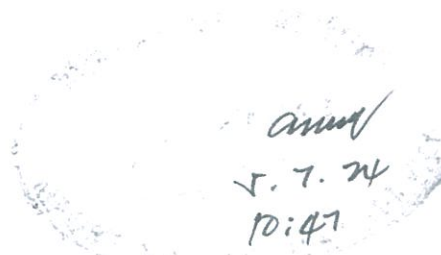
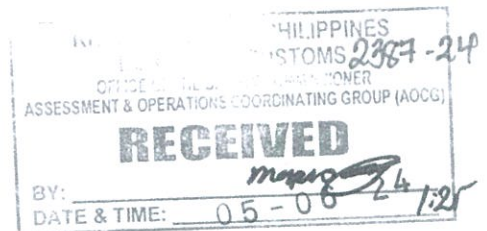
Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.50.99 MFN - 5% ad valorem		23-897
		3	DATE ISSUED
			02 May 2024

4	DESCRIPTION OF GOOD
	“EXZOLT® (FLURALANER) 50 mL”
	<p>Based on the brochure, product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a non-aqueous, anti-parasitic oral solution for chickens. It contains 10 mg non-micronized or micronized fluralaner (active ingredient) per milliliter solution, and alpha tocopherol (or vitamin E, as antioxidant), diethylene glycol monoethyl ether (solvent), and polysorbate 80 (surfactant). Packed in 50-mL glass bottles, subject article is administered orally via drinking water of chickens, for the control of poultry mites (<i>Ornithonyssus sylviarum</i> and/or <i>Dermanyssus Gallinae</i>).</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Section VI of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.</p> <p>Heading 30.04 of the AHTN 2022 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. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3004.50.99, with a Most Favoured Nation (MFN) rate of duty of 5% 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></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>



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3902.30.90		24-120
	MFN - 10% ad valorem		3
	AANZFTA - 12% ad valorem		DATE ISSUED
	AHKFTA - 10% ad valorem		02 May 2024
	AJCEPA - 10% ad valorem		
	RCEP - 10% ad valorem		
	ATIGA - Zero		
	ACFTA - 5% ad valorem		
	AIFTA - 11.25% ad valorem		
	AKFTA - Zero		

4 DESCRIPTION OF GOOD

“COSMOPLENE® FC9415P”

Based on the technical and safety data sheets, monomer composition, manufacturing process flowchart, photographs of the product and packaging submitted, subject article is an ethylene-propylene random copolymer resin, containing 70% or more propylene and 30% or less ethylene, with additives. It is in the form of opaque or translucent white pellets, with a melt flow rate of 30 g/10 minutes and a density of 0.90 g/cm³. Packed in 25-kg bags, subject article is used as an extrusion coating in the manufacture of woven bags, chemical bags, and cement bags.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6 (b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.02 of the AHTN 2022 covers polymers of propylene or of other olefins, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers polymers of all olefins (i.e. acyclic hydrocarbons having one or more double bonds) except ethylene. The important polymers of this heading are polypropylene, polyisobutylene and propylene copolymers. The general physical properties of polypropylene are similar to those of high-density polyethylene. Polypropylene and propylene copolymers also have a very wide range of applications, for example, packaging film, moulded parts for automobiles, appliances, housewares, etc., wire and cable coating, food container closures, coated and laminated products, bottles, trays and containers for storing precision equipment, ducting, tank linings, piping for chemical plant, tufted carpet backing.

In view thereof, subject article is classified under AHTN 2022 subheading 3902.30.90, with a Most Favoured Nation (MFN) rate of duty of 10% 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:



ms

2	TCC (AR) NO.
24-120	

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)	12	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	10	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	10	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	10	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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2501.00.93 MFN - 1% ad valorem AANZFTA - Zero RCEP - Zero		24-161
		3	DATE ISSUED
			02 May 2024

4 DESCRIPTION OF GOOD**“VACUUM IODISED BREAD SALT”**

Based on the safety data sheet and product specifications submitted, subject article is a pure dried vacuum salt in the form of a colorless to white crystalline solid. It has a sodium chloride content of 97% (minimum) and is fortified with iodine (in the form of potassium iodate). Packed in 25-kg polyethylene bags without liner, subject article is used as an ingredient in the manufacture of food flavourings.

5 REASONS FOR CLASSIFICATION

Heading 25.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers salt (e.g., table salt) which has been slightly iodised, phosphated, etc., or treated so that it will remain dry.

In view thereof, subject article is classified under AHTN 2022 subheading 2501.00.93, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”; 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.

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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.99 MFN - 3% ad valorem		24-163
		3	DATE ISSUED
			02 May 2024

4 DESCRIPTION OF GOOD

“GUARDICATE™”

Based on the product specifications, safety data sheet, Certificate of Product Registration from the Bureau of Animal Industry (BAI), certificate of formulation and guarantee, method of manufacture, product label, and photograph of the product submitted, subject article is a feed acidifier in the form of a white powder. It is composed of lactic acid, silicon dioxide, hydrated sodium calcium aluminosilicate, propionic acid, calcium sulfate, and natural and artificial flavours. Packed in 1-kg, 5-kg, 10-kg, 15-kg, 20-kg and 25-kg bags; in 200-kg drums; and in 1,000-kg tote bags, subject article is added to swine feeds at a rate of 4 kg per ton of feeds, as a source of lactic acid that acidifies swine feeds.

5 REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% 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
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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.99 MFN - 3% ad valorem PJEPA - 3% ad valorem AJCEPA - 3% ad valorem RCEP - Zero		24-168
		3	DATE ISSUED
			02 May 2024

4 DESCRIPTION OF GOOD

“COATPHITE E-55HQS”

Based on the product information sheet, safety data sheets, statements of composition, explanation on the purpose/use of the product, supplemental information, and photograph of the product submitted, subject article is a two-component type coating agent consisting of NK-KH-013 (main agent) and NK-KH-012 (hardener), in the form of black and colorless liquids, respectively. NK-KH-013 is composed of natural graphite, epoxy resin, and butyl acetate, while NK-KH-012 consists of triethylenetetramine, 2,4,6-tris(dimethylaminomethyl)phenol, and butyl acetate. The main agent and the hardener are to be mixed at a ratio of 9:1 to form a viscous liquid that can be applied by brush or spray on metal delivery equipment (scoop, trough, and deflector) to protect them from high temperature exposure and provide smoother transport of gob in glass manufacturing operations. The main agent and hardener are packed in 900-g tin cans and 100-g plastic bottles, respectively.

5 REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Form "JP"; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of 3% ad valorem, subject to submission of CO Form "AJ"; 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.

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

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 2024 RATE/S OF IMPORT DUTY AHTN 2815.20.00 MFN - 1% ad valorem	2 TCC (AR) NO. 24-181
	3 DATE ISSUED 02 May 2024

4 | **DESCRIPTION OF GOOD**

“POTASSIUM HYDROXIDE INFANT FORMULA GRADE (25 kg)”

Based on the product composition, manufacturing process flowchart, certificate of analysis, packing list, and packaging information sheet submitted, subject article is pure potassium hydroxide in the form of white to almost white pellets. It is produced from the microfiltration and series of evaporation of potassium hydroxide solution. Packed in 25-kg pails, subject article is used as a source of salt and minerals in the manufacture of infant and growing-up milk.

5 | **REASONS FOR CLASSIFICATION**

Note 1 (a) to Chapter 28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.

Heading 28.15 of the AHTN 2022 covers, among others, potassium hydroxide (caustic potash). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that potassium hydroxide (caustic potash) (KOH) is very similar to the sodium hydroxide described above. It must be distinguished from potassium carbonate (heading 28.36) or commercial potash (a name applied loosely in certain countries to any potassium salt, particularly the chloride). Potassium hydroxide may be presented as an aqueous solution (potash lye), more or less highly concentrated (usually around 50 %), or as a solid containing (amongst other impurities) potassium chloride. It is stored in the same way as sodium hydroxide and has similar properties.

In view thereof, the subject article is classified under AHTN 2022 subheading 2815.20.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.96 MFN - 7% ad valorem		24-189
		3	DATE ISSUED
			02 May 2024

4	DESCRIPTION OF GOOD
	“NESTLÉ HEALTH SCIENCE PEPTAMEN® AF NEUTRAL DUAL (500 mL)”
	<p>Based on the ingredients list, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a liquid peptide-based enteral tube feed formula composed of water, maltodextrin, peptides from partially hydrolyzed whey protein, medium chain triglycerides (MCT) oil, soybean oil, fish oil, minerals, vitamins, emulsifiers, and antioxidants. It is used for the dietary management of malnourished patients or those at risk of malnutrition, and for patients with malabsorption and/or maldigestion. Packed in 500-mL bottles, subject article is to be used under medical supervision as a sole source of nutrition.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>In view thereof, the subject article is classified under AHTN 2022 subheading 2106.90.96, with a Most Favoured Nation (MFN) rate of duty of 7% 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>FOR THE COMMISSION</p> <p><small>Digitally signed</small></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>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1902.30.40		24-193
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero	3	DATE ISSUED
			02 May 2024

4 DESCRIPTION OF GOOD

“MAGGI® KARI MALAYSIAN STYLE 2-MINUTE NOODLES”

Based on the certificate of ingredients, manufacturing process, product description, Certificate of Product Registration from the Food and Drug Administration (FDA), and photographs of the product submitted, subject article is an instant noodle set consisting of a 70-g noodle block and a 9-g curry-flavoured seasoning. The noodle block is made from wheat flour, palm oil, water, stabilizers, and salt and is produced by dough mixing, formation of dough sheet, slitting, steaming, cutting of noodles, moulding, frying, and cooling. Packed in plastic bags containing five packs of a 79-g individually wrapped instant noodle set, subject article is to be cooked in 360 mL boiling water before consumption.



5 REASONS FOR CLASSIFICATION

Heading 19.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading may be cooked, stuffed with meat, fish, cheese or other substances in any proportion or otherwise prepared (e.g., as prepared dishes containing other ingredients such as vegetables, sauce, meat). Cooking serves to soften the pasta without changing its basic original form.

In view thereof, subject article is classified under AHTN 2022 subheading 1902.30.40, with a Most Favoured Nation (MFN) rate of duty of 15% 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:



2	TCC (AR) NO.
24-193	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
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)	6	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.



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1902.30.40		24-207
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero RCEP - Zero		DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		02 May 2024

4 DESCRIPTION OF GOOD

“MAGGI® TOM YAM THAI STYLE 2-MINUTE NOODLES”

Based on the certificate of ingredients, product description, Certificate of Product Registration from the Food and Drug Administration (FDA), manufacturing process flowchart, and photograph of the product submitted, subject article is a Thai-style instant noodle set composed of a 70-g noodle block and a 10-g soup mix. The noodle block is made from wheat flour, palm oil, water, stabilizers, and salt, and is produced by dough mixing, formation of dough sheet, followed by slitting, steaming, cutting of noodles, moulding, frying, and cooling. Packed in plastic bags containing five packs of an 80-g individually wrapped instant noodle set, subject article can be consumed as a soup (by adding the noodles and seasoning packet in two cups of boiling water) or as a dry noodle (by boiling the noodles for two minutes, followed by draining, then adding the seasoning packet).



5 REASONS FOR CLASSIFICATION

Heading 19.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading may be cooked, stuffed with meat, fish, cheese or other substances in any proportion or otherwise prepared (e.g., as prepared dishes containing other ingredients such as vegetables, sauce, meat). Cooking serves to soften the pasta without changing its basic original form.

In view thereof, subject article is classified under AHTN 2022 subheading 1902.30.40, with a Most Favoured Nation (MFN) rate of duty of 15% 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:



2	TCC (AR) NO.
24-207	

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)	6	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.

mb

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p>AHTN 2103.20.00 MFN - 10% ad valorem</p>		24-212	
		3	DATE ISSUED
		02 May 2024	

4	DESCRIPTION OF GOOD
“BUITONI® COULIS DE TOMATE”	
<p>Based on the manufacturer's declaration, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a tomato sauce composed of diced tomatoes, water, tomato concentrate, onion, sunflower oil, sugar, salt, spices, and herbs. Packed in 3-kg cans, subject article is a ready-to-serve tomato sauce for all kinds of dishes such as meat, fish, pizza, pasta, and rice.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. They may also serve as a medium in which food is contained, for example, the velouté sauce of creamed chicken. The heading also includes certain preparations, based on vegetables or fruit, which are mainly liquids, emulsions or suspensions, and sometimes contain visible pieces of vegetables or fruit. These preparations differ from prepared or preserved vegetables and fruit of Chapter 20 in that they are used as sauces, i.e., as an accompaniment to food or in the preparation of certain food dishes, but are not intended to be eaten by themselves. Examples of products covered by the heading are tomato ketchup (a preparation made from tomato purée, sugar, vinegar, salt and spices) and other tomato sauces, among others.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.20.00, with a Most Favoured Nation (MFN) rate of duty of 10% 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;"><small>Digitally signed</small> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>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.</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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 2309.10.10</p> <p>MFN - 5% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>		3	DATE ISSUED
		<p style="text-align: center;">24-216</p>	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“PURINA® SUPERCOAT® ADULT SMALL BREED DOG FOOD WITH CHICKEN”</p> <p>Based on the ingredient declaration, product description and specifications, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a dry dog food in the form of dry brown kibbles. It is made from chicken products (dehydrated and hydrolysed chicken protein, and chicken oil), corn, wheat, vegetable protein, rice bran, vitamins, minerals, amino acids, natural flavours, invert syrup, and soluble plant fibre. Packed in 1.4-kg resealable pouches, subject article is intended for the maintenance of healthy digestion and shiny coats of adult small-breed dogs (over 1 year old).</p> <div style="text-align: right;">  </div>	

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 further includes preparations for cats, dogs, etc., consisting of a mixture of meat, meat offal and other ingredients, put up in airtight containers and containing approximately the quantity required for one feed and biscuits for dogs or other animals, usually made with flour, starch or cereal products mixed with greaves or meat meal.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.10.10, with a Most Favoured Nation (MFN) rate of duty of 5% 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.
24-216	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8479.89.70		24-218
	MFN - 1% ad valorem	3	DATE ISSUED
			02 May 2024

4	DESCRIPTION OF GOOD								
	<p style="text-align: center;">“KARCHER RIDE-ON VACUUM SWEEPER, MODEL: KM 130/300 RD CLASSIC”</p> <p>Based on the brochure and technical information submitted, subject article is a diesel-powered, fully hydraulic industrial sweeper with three-wheel rear steering. It is equipped with a flat-pleated filter, vacuum system, sweeper roller (roller brush), side brush, waste container, and water spraying system, among others. While in use, the side brush cleans the corners and edges of the surface, and moves dirt and debris into the path of the roller brush. The rotating roller brush moves the dirt directly into the waste container, while the fine dust is sucked in via the dust filter through the suction blower. Designed for use in metalworking, foundries, and other dirt-intensive sectors, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Drive-performance (kW)</td> <td style="text-align: center;">15.8</td> </tr> <tr> <td>Waste container (l)</td> <td style="text-align: center;">300</td> </tr> <tr> <td>Working speed (km/h)</td> <td style="text-align: center;">10</td> </tr> <tr> <td>Dimensions (LxWxH) (mm)</td> <td style="text-align: center;">2,040 x 1,330 x 1,430</td> </tr> </table> 	Drive-performance (kW)	15.8	Waste container (l)	300	Working speed (km/h)	10	Dimensions (LxWxH) (mm)	2,040 x 1,330 x 1,430
Drive-performance (kW)	15.8								
Waste container (l)	300								
Working speed (km/h)	10								
Dimensions (LxWxH) (mm)	2,040 x 1,330 x 1,430								

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.79 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter 84. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the many and varied machines covered by this heading include, <i>inter alia</i>, small pedestrian directed motorised apparatus for the maintenance of roads (e.g., sweepers and white line painters).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8479.89.70, 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;"><small>Digitally signed</small> </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>

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 6702.90.20 MFN - 10% ad valorem ACFTA - Zero RCEP - Zero		24-224
		3	DATE ISSUED
			02 May 2024

4	DESCRIPTION OF GOOD
	<p>“ARTIFICIAL FLOWER - PEONY”</p> <p>Based on the technical specifications, manufacturing process flowchart, and sample submitted, subject article is a white or cream-coloured artificial peony flower made primarily of polyester fabric material. It is produced by combining and glueing the stamens, petals, sepals, and leaves to form the complete flower. Packed in a carton box containing 650 pieces of artificial flowers, subject article is intended to be used for decoration purposes.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 67.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, artificial flowers, foliage and fruit and parts thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, artificial flowers, foliage and fruit in forms resembling the natural products, made by assembling various parts (by binding, glueing, assembling by fitting into one another or similar methods). This category also includes conventional representations of flowers, foliage or fruit made up in the manner of artificial flowers, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 6702.90.20, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; 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;"><small>Digitally signed</small></p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>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.</i></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 2024 RATE/S OF IMPORT DUTY	2 TCC (AR) NO. 24-226
<p style="text-align: center;">AHTN 3926.40.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero</p>	3 DATE ISSUED
	02 May 2024

4 | DESCRIPTION OF GOOD

"ARTIFICIAL LEAVES - ESTRELLA"

Based on the technical specifications, manufacturing process flowchart, and sample submitted, subject article is a green fern-shaped artificial leaf. It is made of polyethylene material and is produced through the processes of extrusion and injection moulding. Packed in a bag or sack with a gross weight of 26 kg, subject article is intended to be used for decoration or ornamental purposes.



5 | REASONS FOR CLASSIFICATION

Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include statuettes and other ornamental articles.

In view thereof, subject article is classified under AHTN 2022 subheading 3926.40.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; 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.

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

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.

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

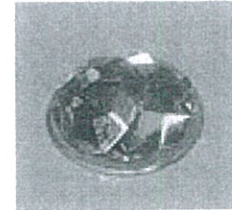
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3926.40.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		24-228
		3	DATE ISSUED
			02 May 2024

4 DESCRIPTION OF GOOD

“BEADS”

Based on the technical specifications, manufacturing process flowchart, test report, and sample submitted, subject articles are transparent ornamental beads of glass-like plastic material having a semi-round top and a flat bottom. These are made from molded polymethyl methacrylate and are used as decorative ornaments for enhancing the appearance of products such as Christmas balls. With diameters ranging from 6 mm to 20 mm, subject articles are packed in boxes with net weights of 25 kg.



5 REASONS FOR CLASSIFICATION

Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include statuettes and other ornamental articles.

In view thereof, subject articles are classified under AHTN 2022 subheading 3926.40.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; 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.

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

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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		24-246
		3	DATE ISSUED
			02 May 2024

4	DESCRIPTION OF GOOD										
	“FAN COIL UNIT, MODEL: CONDURA - 42KFV055313”										
	<p>Based on the technical specifications and photographs of the product submitted, subject article is a floor-standing indoor evaporator unit of a split-system air conditioning machine. It mainly houses the fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:</p>										
	<table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Cooling Capacity</td> <td>6.0 hp (4.47 kW)</td> </tr> <tr> <td>Power Supply</td> <td>230 V, 1 Ph, 60 Hz</td> </tr> <tr> <td>Air Flow (High) (m³/h)</td> <td>2,065</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>665 x 415 x 1,928</td> </tr> <tr> <td>Net Weight (kg)</td> <td>57</td> </tr> </table>	Cooling Capacity	6.0 hp (4.47 kW)	Power Supply	230 V, 1 Ph, 60 Hz	Air Flow (High) (m³/h)	2,065	Dimension (WxDxH) (mm)	665 x 415 x 1,928	Net Weight (kg)	57
Cooling Capacity	6.0 hp (4.47 kW)										
Power Supply	230 V, 1 Ph, 60 Hz										
Air Flow (High) (m³/h)	2,065										
Dimension (WxDxH) (mm)	665 x 415 x 1,928										
Net Weight (kg)	57										
											

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 7% ad valorem, 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></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>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		24-247
		3	DATE ISSUED
			02 May 2024

4	DESCRIPTION OF GOOD										
	<p>“FAN COIL UNIT, MODEL: CONDURA - 42KFV036313”</p> <p>Based on the technical specifications and photographs of the product submitted, subject article is a floor-standing indoor evaporator unit of a split-system air conditioning machine. It mainly houses the fan, fan motor, and evaporator coils. Designed to be connected to an outdoor condensing unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Cooling Capacity</td> <td>4.0 hp (2.98 kW)</td> </tr> <tr> <td>Power Supply</td> <td>230 V, 1 Ph, 60 Hz</td> </tr> <tr> <td>Air Flow (High) (m³/h)</td> <td>1,900</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>580 x 380 x 1,870</td> </tr> <tr> <td>Net Weight (kg)</td> <td>47</td> </tr> </table> 	Cooling Capacity	4.0 hp (2.98 kW)	Power Supply	230 V, 1 Ph, 60 Hz	Air Flow (High) (m³/h)	1,900	Dimension (WxDxH) (mm)	580 x 380 x 1,870	Net Weight (kg)	47
Cooling Capacity	4.0 hp (2.98 kW)										
Power Supply	230 V, 1 Ph, 60 Hz										
Air Flow (High) (m³/h)	1,900										
Dimension (WxDxH) (mm)	580 x 380 x 1,870										
Net Weight (kg)	47										

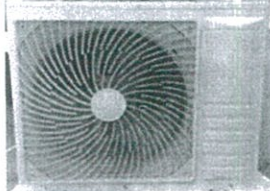
5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 7% ad valorem, 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 <small>Digitally signed</small>  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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero RCEP - 7% ad valorem		24-248
		3	DATE ISSUED
			02 May 2024

4	DESCRIPTION OF GOOD										
	<p>“CONDENSING UNIT, MODEL: CONDURA - 38KFV036313”</p> <p>Based on the technical specifications and photographs of the product submitted, subject article is an outdoor condensing unit of a split-system air conditioning machine. It houses a compressor, a condenser heat exchanger coil, a motor-driven fan for drawing air over the condenser heat exchanger coil to evacuate the heat, and other components for the control and protection of the unit. Designed to be connected to an indoor fan coil unit through electrical wiring and tubing, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Cooling Capacity</td> <td>4.0 hp (2.98 kW)</td> </tr> <tr> <td>Power Supply</td> <td>230 V, 1 Ph, 60 Hz</td> </tr> <tr> <td>Refrigerant (type / kg)</td> <td>R32 / 1.8</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>750 x 340 x 900</td> </tr> <tr> <td>Net Weight (kg)</td> <td>55</td> </tr> </table> 	Cooling Capacity	4.0 hp (2.98 kW)	Power Supply	230 V, 1 Ph, 60 Hz	Refrigerant (type / kg)	R32 / 1.8	Dimension (WxDxH) (mm)	750 x 340 x 900	Net Weight (kg)	55
Cooling Capacity	4.0 hp (2.98 kW)										
Power Supply	230 V, 1 Ph, 60 Hz										
Refrigerant (type / kg)	R32 / 1.8										
Dimension (WxDxH) (mm)	750 x 340 x 900										
Net Weight (kg)	55										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, and public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 7% ad valorem, 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 Digitally signed <i>MariLou P. Mendoza</i> 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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 6702.90.20 MFN - 10% ad valorem ACFTA - Zero RCEP - Zero		24-284
		3	DATE ISSUED
			02 May 2024

4 DESCRIPTION OF GOOD

“ARTIFICIAL FLOWER - ROSE”

Based on the technical specifications, manufacturing process description, and sample submitted, subject article is an artificial white rose flower, made primarily of non-woven polyester fabric, with a paper-wrapped metal wire stem. It is produced by combining and glueing several petals to form three or four tiers, followed by attaching the formed flower to the stem. Packed in a carton box containing 1,000 pieces of artificial flowers, subject article is intended to be used for decoration purposes.



5 REASONS FOR CLASSIFICATION

Heading 67.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, artificial flowers, foliage and fruit and parts thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, artificial flowers, foliage and fruit in forms resembling the natural products, made by assembling various parts (by binding, glueing, assembling by fitting into one another or similar methods). This category also includes conventional representations of flowers, foliage or fruit made up in the manner of artificial flowers, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 6702.90.20, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; 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.

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 2024 RATE/S OF IMPORT DUTY AHTN 6702.90.20 MFN - 10% ad valorem ACFTA - Zero RCEP - Zero	2 TCC (AR) NO. 24-285
	3 DATE ISSUED 02 May 2024

4 DESCRIPTION OF GOOD “ARTIFICIAL FLOWER - MAGNOLIA” <p>Based on the brochure, technical specifications, manufacturing process description, and sample submitted, subject article is a cream-colored artificial flower petal made primarily of non-woven polyester fabric. It is attached to a paper-wrapped steel wire stem. Packed in a carton box containing 5,000 pieces of petals, subject article will be formed into an artificial flower resembling a magnolia bloom by combining several petals and glueing to form three or four tiers of petals.</p>
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<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 67.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, artificial flowers, foliage and fruit and parts thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others:</p> <ul style="list-style-type: none"> (1) Artificial flowers, foliage and fruit in forms resembling the natural products, made by assembling various parts (by binding, glueing, assembling by fitting into one another or similar methods). This category also includes conventional representations of flowers, foliage or fruit made up in the manner of artificial flowers, etc. (2) Parts of artificial flowers, foliage or fruit (e.g., pistils, stamens, ovaries, petals, calyces, leaves and stems). <p>In view thereof, subject article is classified under AHTN 2022 subheading 6702.90.20, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; 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 <small>Digitally signed</small> <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>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.</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)

1	AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.89 MFN - Zero PH-EFTA FTA (CHE/LIE) - Zero		24-286
		3	DATE ISSUED
			02 May 2024

4	DESCRIPTION OF GOOD
	<p align="center">“VITRAKVI® (LAROTRECTINIB) CAPSULES 100 mg”</p> <p>Based on the Compassionate Special Permit from the Food and Drug Administration (FDA), package leaflet, summary of product characteristics, and photograph of the product submitted, subject article is a white opaque hard gelatine capsule, with blue printing of “BAYER-cross” and “100 mg” on its body. Each capsule contains 100 mg of larotrectinib. Larotrectinib is an adenosine triphosphate (ATP)-competitive and selective tropomyosin receptor kinase (TRK) inhibitor that was rationally designed to avoid activity with off-target kinases. It is indicated for the treatment of adult, adolescent, and pediatric patients with solid tumors that display a Neurotrophic Tyrosine Receptor Kinase (NTRK) gene fusion, provided that the disease is locally advanced, metastatic, or where surgical resection is likely to result in severe morbidity, and that there are no satisfactory treatment options. Packed in high-density polyethylene (HDPE) bottles containing 56 capsules, subject article is to be taken orally at a dosage of 100 mg larotrectinib twice daily for adults. The dosage for children and adolescents is based on their height and weight but should not exceed 100 mg larotrectinib two times a day.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.</p>

2	TCC (AR) NO.
24-286	

The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheading 3004.90.89 state that these 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 2022 subheading 3004.90.89, with a Most Favoured Nation (MFN) rate of duty of zero and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland, subject to submission of an Origin Declaration.

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 2024 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.39.00 MFN - 1% ad valorem		24-292
		3	DATE ISSUED
			02 May 2024

4	DESCRIPTION OF GOOD
	“GONAL-F® 1050 IU/1.75 mL”
	<p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), package insert, and photograph of the product submitted, subject article is a powder (in a multidose vial) and solvent solution for injection (in a prefilled syringe). The vial contains 87 mcg follitropin alfa [delivers 1050 IU (equivalent to 77 mcg) per 1.75 mL solution], and excipients (sucrose, sodium dihydrogen phosphate monohydrate, disodium phosphate dihydrate, concentrated phosphoric acid, and sodium hydroxide). Follitropin alfa is a recombinant human follicle-stimulating hormone (r-hFSH) produced in Chinese Hamster Ovary (CHO) cells by recombinant deoxyribonucleic acid (DNA) technology. Packed in cartons containing one multidose vial, one prefilled syringe of solvent for reconstitution, and 15 individually wrapped needles for multiple injections, subject article is intended for subcutaneous administration and indicated for the treatment of, among others, anovulation (including polycystic ovarian syndrome) in women who have been unresponsive to clomiphene citrate.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 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 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 Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>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.</i></p>

