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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

AOCG Memo No. 112-2024

**MEMORANDUM**

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

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

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

**DATE :** 15 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 09 May 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-749	"REFINED EDIBLE LACTOSE (25 kg)"	0404.90.00	MFN – 3% ad valorem
23-840	"EXBERRY® SHADE CHERRY RED"	3203.00.10	MFN – 3% ad valorem
23-924	"LUO HAN GUO EXTRACT (20 kg)"	2938.90.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*
23-1074	"CHEMICAL PUMP SK-P25-DUAL-PACKAGE / P25B13C3FLC38"	8413.81.19	MFN – 1% ad valorem
24-208	"NESTLE® TRIX™"	1904.10.90	MFN – 15% 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
24-270	"MONOSODIUM PHOSPHATE (25 kg)"	2835.22.00	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-296	"PERGOVERIS (300 IU + 150 IU)/0.48 mL"	3004.39.00	MFN – 1% ad valorem

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

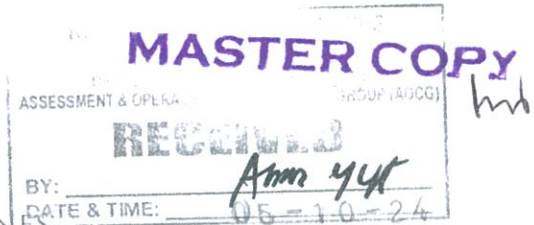
For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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TARIFF COMMISSION

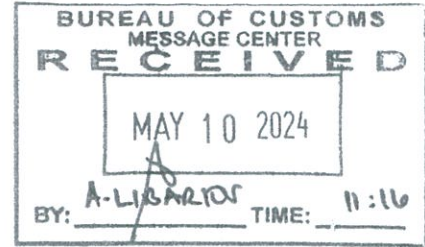
Ref. No. 24-044

09-48478

09 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 seven additional Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-749, 23-840, 23-924, 23-1074, 24-208, 24-270, and 24-296, issued by this Commission on 09 May 2024. 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**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



10 MAY 2024



REPUBLIC OF THE PHILIPPINES  
 TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 0404.90.00</b> <b>MFN - 3% ad valorem</b>		<b>23-749</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>09 May 2024</b>

**4 DESCRIPTION OF GOOD**

**“REFINED EDIBLE LACTOSE (25 kg)”**

Based on the certificate of analysis, process flowchart, product data sheet, purchasing specification raw material, and packing list submitted, subject article is lactose (containing less than 95% anhydrous lactose) in the form of a white, crystalline, free-flowing powder with a slightly sweet flavour. It is produced from pure pasteurized sweet whey through crystallization, followed by separation and refining, then drying, milling, and sifting. Packed in 25-kg multi-ply paper bags with food grade high-density polyethylene (HDPE) liner, subject article is used as a source of carbohydrate for growing-up milk.

**5 REASONS FOR CLASSIFICATION**

Note 5 (b) to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that this Chapter does not cover products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose, calculated on the dry matter (heading 17.02).

Heading 04.04 of the AHTN 2022 covers, among others, products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers fresh or preserved products consisting of milk constituents, which do not have the same composition as the natural product, provided they are not more specifically covered elsewhere.

In view thereof, subject article is classified under AHTN 2022 subheading 0404.90.00, 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**  
 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3203.00.10</b> <b>MFN - 3% ad valorem</b>		<b>23-840</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>09 May 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“EXBERRY® SHADE CHERRY RED”</b>
	<p>Based on the product specifications, raw material certificate, manufacturing process flowchart, packing list, photographs of the product and packaging, and sample submitted, subject article is a food colouring produced from fruits and vegetables. It is in the form of a water soluble, homogenous red liquid with a fruity and slightly sour taste and odour, and is composed of carrot concentrate, blackcurrant concentrate, invert sugar syrup, and citric acid. Packed in 25-kg jerrycans, subject article is used as a food colouring in the production of breakfast cereals.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 32.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the greater part of the products of vegetable or animal origin used mainly as colouring substances. The heading also covers preparations based on colouring matter of vegetable or animal origin, of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3203.00.10, with a Most Favoured Nation (MFN) rate of duty of 3% 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2938.90.00</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b> <b>RCEP - Zero</b>		<b>23-924</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>09 May 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“LUO HAN GUO EXTRACT (20 kg)”</b>  <p>Based on the specification sheet, composition statement, production process flowchart, certificate of analysis, packing list, and other technical information submitted, subject article is a natural mixture of glycosides (mogroside III, mogroside IV, mogroside V, 11-O-Mogroside V, mogroside VI, and saponins, among others) derived from the monk fruit (<i>Siraitia grosvenorii</i>). It is in the form of a fine light brownish-yellow to white powder with a lingering sweet fruity taste and slightly bitter aftertaste. It is produced by manual sorting of fruits, extraction, centrifuging, concentration, chromatography, decolorization, ultrafiltration, concentration, ultra-high temperature (UHT) sterilization, spray drying, grinding, sieving, and compounding. Packed in a 20-kg plastic bag inside a carton, subject article is used as a flavouring ingredient in the manufacture of ambient dairy products.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 29.38 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that glycosides are generally solid, colourless compounds; they form the reserve substances in vegetable organisms, or act as stimulants. Many are used for therapeutic purposes. Further, this heading also covers natural mixtures of glycosides and of their derivatives (e.g., a natural mixture of digitalis glycosides containing purpurea glycosides A and B, digitoxin, gitoxin, gitaloxin, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2938.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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>    <b>MARILOU P. MENDOZA</b>      Chairperson</p> <p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





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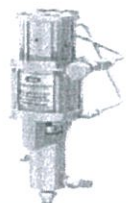
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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8413.81.19</b> <b>MFN - 1% ad valorem</b>		<b>23-1074</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>09 May 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“CHEMICAL PUMP SK-P25-DUAL-PACKAGE / P25B13C3FLC38”</b>
	<p>Based on the brochure and technical specifications submitted, subject article is a plunger-type pneumatic pump. With a flow rate capacity of up to 30.28 L/h (0.03028 m<sup>3</sup>/hour), subject article is to be used as a dispersant (chemical) injection pump.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.13 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes ejectors. In this type of pump, the kinetic energy of a jet of air, steam, water, etc., under pressure ejected from a tube, induces a suction and entrainment effect on the liquid handled. These pumps comprise a complex system of divergent and convergent pipes in a closed chamber from which the system of pipes emerges. Injectors of the Giffard type for supplying water to boilers, and injection pumps for internal combustion piston engines, working on the same principle, are also classified here.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8413.81.19, 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  <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1904.10.90</b> <b>MFN - 15% ad valorem</b>		<b>24-208</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>09 May 2024</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“NESTLE® TRIX™”</b>
	<p>Based on the product specifications, product label, and photograph of the product submitted, subject article is a fruit-flavoured breakfast cereal in the form of different fruit shapes and colours with crispy texture and medium sweetness. It is made from wholegrain corn flour, corn semolina, sugar, glucose syrup, minerals, palm oil, thickener, flavour enhancer, nature identical flavouring, acidity regulators, vitamins, antioxidant, and artificial colours. Packed in 330-g boxes, subject article can be added with milk prior to consumption.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 19.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt, sugar, molasses, malt extract, fruit or cocoa, etc., may have been added during or after their manufacture. The group also includes similar foodstuffs obtained, by swelling or roasting, from flour or bran.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1904.10.90, with a Most Favoured Nation (MFN) rate of duty of 15% 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 style="text-align: center;"><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>







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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	<b>AHTN 2835.22.00</b>		<b>24-270</b>
	<b>MFN - 1% ad valorem</b>		<b>3</b>
	<b>AANZFTA - Zero</b>		<b>DATE ISSUED</b>
	<b>AHKFTA - Zero</b>		<b>09 May 2024</b>
	<b>AJCEPA - Zero</b>		
	<b>RCEP - Zero</b>		
	<b>ATIGA - Zero</b>		
	<b>ACFTA - Zero</b>		
	<b>AIFTA - Zero</b>		
	<b>AKFTA - Zero</b>		

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“MONOSODIUM PHOSPHATE (25 kg)”</b>
	<p>Based on the ingredients declaration, manufacturing process flowchart, certificate of analysis, technical data sheet, and packing list submitted, subject article is pure food-grade monosodium phosphate (<math>\text{NaH}_2\text{PO}_4</math>) in the form of a white odourless, hygroscopic powder. It is produced from the neutralization reaction of phosphoric acid with sodium hydroxide and sodium carbonate. Packed in a 25-kg paper bag with polyethylene liner, subject article is used as a source of mineral in the manufacture of infant formula. It is also used as an acidity regulator, sequestrant, stabilizer, and texturizer in meat and processed cheese processing, among others.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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.</p> <p>Heading 28.35 of the AHTN 2022 covers, among others, phosphinates (hypophosphites), phosphonates (phosphites) and phosphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the exclusions mentioned in the introduction to this sub-Chapter, this heading includes metal phosphates and polyphosphates derived from the acids of heading 28.09, <i>i.e.</i>, among others, phosphates which are metal salts of phosphoric acid (<math>\text{H}_3\text{PO}_4</math>). These are the most important and are often called “phosphates” without further qualification. The salts formed by phosphoric acid with monovalent metals may be mono-, di- or tribasic (with monovalent metals they contain one, two or three metal atoms); there are, for example, three sodium phosphates: sodium dihydrogenorthophosphate (monobasic phosphate (<math>\text{NaH}_2\text{PO}_4</math>)), disodium hydrogen-orthophosphate (dibasic phosphate (<math>\text{Na}_2\text{HPO}_4</math>)) and trisodiumorthophosphate (tribasic phosphate (<math>\text{Na}_3\text{PO}_4</math>)).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2835.22.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>

2	TCC (AR) NO.
24-270	

<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

*MariLou P. Mendoza*  
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.



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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 2022 CODE AND 2024 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>24-296</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>09 May 2024</b>

**4 DESCRIPTION OF GOOD**

**“PERGOVERIS® (300 IU + 150 IU)/0.48 mL”**

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), package leaflet, and photograph of the product submitted, subject article is a clear, colorless to slightly yellow solution for injection containing, per 0.48 mL solution, 300 international units (IU) (equivalent to 22 mcg) of follitropin alfa, 150 IU (equivalent to 6 mcg) of lutropin alfa, and excipients. Follitropin alfa and lutropin alfa are gonadotropin hormones involved in reproduction and fertility. Packed in a box containing one multidose type I pre-filled pen and five disposable injection needles, subject article is to be administered via subcutaneous injection to stimulate the development of follicles (each containing an egg) in the ovaries of adult women (18 years old and above) who have low levels or severe deficiency of follicle stimulating hormone (FSH) and luteinising hormone (LH).

**5 REASONS FOR CLASSIFICATION**

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 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 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.

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.

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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