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AOCG Memo No. 44-2025

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

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

DATE : 18 February 2025

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 12 February 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-771	"ROOIBOS POWDER EXTRACT"	1302.19.90	MFN – 3% ad valorem
24-777	"HONEY POWDER"	2106.90.54	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 1% ad valorem* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

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





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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-821	"FLAVOR ORANGE"	3302.10.30	MFN – 1% ad valorem* ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
24-916	"FULVESTRANT (ERANFU) 250 mg/5 mL SOLUTION FOR INJECTION (I.M.) 2's"	3004.39.00	MFN – 1% ad valorem AIFTA – Zero*
24-933	"LENALIDOMIDE (LENANGIO 10) 10 mg CAPSULE 30's"	3004.90.89	MFN – Zero AIFTA – Zero*
24-934	"LENALIDOMIDE (LENANGIO 15) 15 mg CAPSULE 30'S"	3004.90.89	MFN – Zero AIFTA – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 25-019

12 February 2025

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 six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-771, 24-777, 24-821, 24-916, 24-933 and 24-934, issued by this Commission on 12 February 2025. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph



CERTIFICATE NUMBER:
SCP00388Q



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1302.19.90 MFN - 3% ad valorem		24-771
		3	DATE ISSUED
			12 February 2025

4	DESCRIPTION OF GOOD
	“ROOIBOS POWDER EXTRACT”
	<p>Based on the product specifications, manufacturing process flowchart, ingredient composition, safety data sheet, purchasing specifications, and packing list submitted, subject article is rooibos tea extract in the form of a brown powder with a strong, astringent, tea taste. It also contains maltodextrin, used as carrier, and sodium carbonate and citric acid, used as processing aids, in the spray drying process that follows the aqueous extraction of rooibos (<i>Aspalathus linearis</i>) leaves. Packed in a 25-kg low-density polyethylene (LDPE) bag contained in a carton box, subject article is used as an ingredient in food preparations and in the manufacture of tea beverage mixes.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 13.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, vegetable saps and extracts. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers vegetable saps (vegetable products usually obtained by natural exudation or incision) and extracts (vegetable products extracted from the original vegetable material by solvents), provided that they are not specified or included in more specific headings of the Nomenclature. The saps and extracts classified here include other medicinal extracts, e.g., belladonna, black alder (alder buckthorn), cascara sagrada, garlic, gentian, jalap, cinchona, rhubarb, sarsaparilla, tamarind, valerian, pine buds, coca, colocynth, male fern, witch hazel, henbane, ergot of rye. Extracts may be in liquid, paste or solid form. Solid extracts are obtained by evaporating the solvent. Inert substances are sometimes added to certain extracts so that they can be more easily reduced to powder (e.g., belladonna extract, to which powdered gum Arabic is added), or to obtain a standard strength (for instance, certain quantities of starch are added to opium in order to obtain a product containing a known portion of morphine). The addition of such substances does not affect the classification of these solid extracts.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1302.19.90, 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> <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)

<p>1 AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 2106.90.54</p> <table border="0"> <tr> <td>MFN - 1% ad valorem</td> <td>ATIGA - Zero</td> </tr> <tr> <td>AANZFTA - Zero</td> <td>ACFTA - Zero</td> </tr> <tr> <td>AHKFTA - Zero</td> <td>AIFTA - 1% ad valorem</td> </tr> <tr> <td>AJCEPA - Zero</td> <td>AKFTA - Zero</td> </tr> <tr> <td>RCEP - Zero</td> <td></td> </tr> </table>	MFN - 1% ad valorem	ATIGA - Zero	AANZFTA - Zero	ACFTA - Zero	AHKFTA - Zero	AIFTA - 1% ad valorem	AJCEPA - Zero	AKFTA - Zero	RCEP - Zero		<table border="1"> <tr> <td data-bbox="1078 620 1143 717"> <p>2 TCC (AR) NO.</p> <p style="text-align: center;">24-777</p> </td> <td data-bbox="1143 620 1479 717"></td> </tr> <tr> <td data-bbox="1078 717 1143 966"> <p>3 DATE ISSUED</p> <p style="text-align: center;">12 February 2025</p> </td> <td data-bbox="1143 717 1479 966"></td> </tr> </table>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">24-777</p>		<p>3 DATE ISSUED</p> <p style="text-align: center;">12 February 2025</p>	
MFN - 1% ad valorem	ATIGA - Zero														
AANZFTA - Zero	ACFTA - Zero														
AHKFTA - Zero	AIFTA - 1% ad valorem														
AJCEPA - Zero	AKFTA - Zero														
RCEP - Zero															
<p>2 TCC (AR) NO.</p> <p style="text-align: center;">24-777</p>															
<p>3 DATE ISSUED</p> <p style="text-align: center;">12 February 2025</p>															
<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“HONEY POWDER”</p> <p>Based on the product information sheet, ingredient statement, certificate of analysis, product specifications, manufacturing process flowchart, and packing list submitted, subject article is a spray-dried honey preparation in the form of a white to crème powder with a characteristic honey taste and odour. It is composed of natural honey, carriers (maltodextrin and capsule), and flavour enhancers (dextrose and flavour). Packed in 20-kg boxes, subject article is used as an ingredient in the manufacture of powdered beverages.</p>															
<p>5 REASONS FOR CLASSIFICATION</p> <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 consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.54, 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>															



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2	TCC (AR) NO.
24-777	

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)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	1	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)

<p>1 AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 3302.10.30</p> <p>MFN - 1% ad valorem ATIGA - Zero AANZFTA - Zero ACFTA - Zero AHKFTA - Zero AIFTA - Zero AJCEPA - Zero AKFTA - Zero RCEP - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">24-821</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">12 February 2025</p>
<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“FLAVOR ORANGE”</p> <p>Based on the technical data sheet, certificate of analysis, manufacturing process flowchart, safety data sheet, and packing list submitted, subject article is a spray-dried flavouring preparation in the form of a white to yellow water-soluble powder. It is composed of natural flavour and nature identical flavour (containing essential oils and synthetic aromatics), maltodextrin, and starch sodium octenyl succinate, among others. Packed in 25-kg carton boxes, subject article is used as an ingredient in the manufacture of powdered beverages.</p>	
<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures, whether or not combined with a diluent or carrier or containing alcohol, of products of other Chapters (e.g., spices) with one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics), provided these substances form the basis of the mixture.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, 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.
	24-821

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)	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

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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 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.39.00 MFN - 1% ad valorem AFTA - Zero		24-916
		3	DATE ISSUED
			12 February 2025

4 DESCRIPTION OF GOOD**“FULVESTRANT (ERANFU) 250 mg/5 mL SOLUTION FOR INJECTION (I.M.) 2’s”**

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product leaflet, and safety data sheet submitted, subject article is an anti-estrogen liquid solution for injection in the form of a clear, colourless to yellow, viscous liquid. It is composed of 250 mg fulvestrant, ethanol, benzyl alcohol, benzyl benzoate, and castor oil. Packed in a box containing two pieces of 5 mL pre-filled Type I glass syringes and two pieces of safety hypodermic 21-gauge needles with plastic needle shield in a tray, subject article is used for the treatment of hormone receptor (HR)-positive, human epidermal growth receptor 2 (HER2)-negative advanced breast cancer in postmenopausal women not previously treated and with disease progression following endocrine therapy, and of HR-positive, HER2-negative advanced or metastatic breast cancer in combination with palbociclib in women with disease progression after endocrine therapy.

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 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.

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 and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.

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 2025 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 3004.90.89 MFN - Zero AFTA - Zero	24-933
	3 DATE ISSUED
	12 February 2025

4 | **DESCRIPTION OF GOOD**

“LENALIDOMIDE (LENANGIO 10) 10 mg CAPSULE 30’s”

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product insert, and safety data sheet submitted, subject article is an immunosuppressant drug in capsule form containing 10 mg of lenalidomide. Lenalidomide inhibits proliferation and enhances apoptosis of certain haematopoietic tumour cells, enhances T cell- and Natural Killer (NK) cell-mediated immunity (CMI), and increases the number of NK, T and NK T cells. In myelodysplastic syndromes (MDS) Del (5q), lenalidomide selectively inhibits the abnormal clone by increasing the apoptosis of Del (5q) cells. Its mechanism of action also includes additional activities such as anti-angiogenic and pro-erythropoietic properties. Packed in boxes containing three blister packs of 10 capsules each, subject article is indicated for the treatment of adult patients with multiple myeloma, MDS, mantle cell lymphoma, and follicular lymphoma.

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 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.



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2	TCC (AR) NO.
	24-933

The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheadings 3004.90.81, 3004.90.82, and 3004.90.89 state that other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases are 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 ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".

This ruling shall be valid for five 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 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.89 MFN - Zero AFTA - Zero		24-934
		3	DATE ISSUED
			12 February 2025

4 DESCRIPTION OF GOOD

“LENALIDOMIDE (LENANGIO 15) 15 mg CAPSULE 30’s”

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product insert, and safety data sheet submitted, subject article is an immunosuppressant drug in capsule form containing 15 mg of lenalidomide. Lenalidomide inhibits proliferation and enhances apoptosis of certain haematopoietic tumour cells, enhances T cell- and Natural Killer (NK) cell-mediated immunity (CMI), and increases the number of NK, T and NK T cells. In myelodysplastic syndromes (MDS) Del (5q), lenalidomide selectively inhibits the abnormal clone by increasing the apoptosis of Del (5q) cells. Its mechanism of action also includes additional activities such as anti-angiogenic and pro-erythropoietic properties. Packed in boxes containing three blister packs of 10 capsules each, subject article is indicated for the treatment of adult patients with multiple myeloma, MDS, mantle cell lymphoma, and follicular lymphoma.

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 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.



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2	TCC (AR) NO.
	24-934

The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheadings 3004.90.81, 3004.90.82, and 3004.90.89 state that other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases are 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 ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".

This ruling shall be valid for five 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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