



MASTER COPY


AOCG Memo No. 96-2025

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

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

DATE : 14 MAY 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 09 May 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0036	"TOPCON RL-200 SERIES"	9015.30.00	MFN – 3% ad valorem AJCEPA – Zero* PJEPA – Zero* RCEP – Zero*
25-0040	"TOPCON LM-100 WEIGHING SYSTEM FOR WHEEL LOADER"	8423.89.10	MFN - Zero
25-0191	"AQUA KEEP SUPER ABSORBENT (SA60SX II)"	3906.90.92	MFN – 3% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – 3% ad valorem* RCEP – Zero*

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



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0225	"MOLLY STEEL ANCHOR – MOL"	7318.15.10	MFN – 10% ad valorem
25-0258	"ELECSOL"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0284	"KTABSR (POTASSIUM CHLORIDE) 750 mg EXTENDED-RELEASE TABLET"	3004.90.99	MFN – 5% ad valorem AIFTA – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS





BAGONG PILIPINAS

MASTER COPY *hmb*

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Ref. No. 25-055

09 May 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. 25-0036, 25-0040, 25-0191, 25-0225, 25-0258, and 25-0284, issued by this Commission on 09 May 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

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
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 • Telefax Number: (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph






BAGONG PILIPINAS


MASTER COPY

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 9015.30.00 MFN - 3% ad valorem AJCEPA - Zero PJEPA - Zero RCEP - Zero		25-0036
		3	DATE ISSUED
			09 May 2025

4	DESCRIPTION OF GOOD												
	<p style="text-align: center;">“TOPCON RL-200 SERIES”</p> <p>Based on the brochure submitted, subject article is a rotary laser level that spins a beam of laser to give the optical reference a 360-degree horizontal or vertical plane. It is available in single slope (RL-200 1S) and dual slope (RL-200 2S) models. Suitable for construction works and two-dimensional (2D) control applications, subject article comes with a laser receiver and has the following specifications:</p> <table><tr><td>Accuracy</td><td>Horizontal ± 7 arc seconds</td></tr><tr><td>Repeatability</td><td>7 arc seconds</td></tr><tr><td>Working Area</td><td>3,600 ft; 1,100 m</td></tr><tr><td>Rotation Speed (rpm)</td><td>300 / 600 / 900</td></tr><tr><td>Operating Time (hours)</td><td>Alkaline: 100 / Ni-MH: 90</td></tr><tr><td>Size (HxWxL) (mm)</td><td>253 x 218 x 174</td></tr></table> 	Accuracy	Horizontal ± 7 arc seconds	Repeatability	7 arc seconds	Working Area	3,600 ft; 1,100 m	Rotation Speed (rpm)	300 / 600 / 900	Operating Time (hours)	Alkaline: 100 / Ni-MH: 90	Size (HxWxL) (mm)	253 x 218 x 174
Accuracy	Horizontal ± 7 arc seconds												
Repeatability	7 arc seconds												
Working Area	3,600 ft; 1,100 m												
Rotation Speed (rpm)	300 / 600 / 900												
Operating Time (hours)	Alkaline: 100 / Ni-MH: 90												
Size (HxWxL) (mm)	253 x 218 x 174												

5	REASONS FOR CLASSIFICATION
	<p>Heading 90.15 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that instruments and appliances used in geodesy, topography, surveying or levelling are generally intended for use in the field, for example, in cartography (land or hydrographic maps); in the preparation of plans; for triangulation measurements; for calculating the area of a piece of land; in determining heights above or below some horizontal reference level; and for all similar measurements in constructional work (building roads, dams, bridges, etc.), in mining, in military operations, etc. This group includes optical levels (spirit, autaset, telescopic, collimator, laser, etc.), generally used mounted on a tripod.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 9015.30.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AJ”; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of CO Form “JP”; 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 <i>Digitally signed</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 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8423.89.10 MFN - Zero		25-0040
		3	DATE ISSUED
			09 May 2025

4	DESCRIPTION OF GOOD								
	<p>“TOPCON LM-100 WEIGHING SYSTEM FOR WHEEL LOADER”</p> <p>Based on the schematic diagram, technical catalogue/brochure, and other technical information submitted, subject article is an on-board weighing system for wheeled loaders, forklifts, telehandlers, and reachstackers. It measures, displays, and records the net weights of loads lifted by a lifting machine (by sensing the lifting mechanism’s hydraulic pressure), and then transmits the signals that are captured and filtered by the sensors to the head unit. Enabling operators to perform load operations correctly, subject article has the following specifications:</p> <table><tr><td>Transducers, sensors</td><td>Open, condensing, -25/+50°C</td></tr><tr><td>Sealing Head Unit</td><td>IP34 (mount in an enclosed cab)</td></tr><tr><td>Capacity (kg)</td><td>≤50,000</td></tr><tr><td>System Accuracy</td><td>Typically ±2% of capacity or better</td></tr></table>	Transducers, sensors	Open, condensing, -25/+50°C	Sealing Head Unit	IP34 (mount in an enclosed cab)	Capacity (kg)	≤50,000	System Accuracy	Typically ±2% of capacity or better
Transducers, sensors	Open, condensing, -25/+50°C								
Sealing Head Unit	IP34 (mount in an enclosed cab)								
Capacity (kg)	≤50,000								
System Accuracy	Typically ±2% of capacity or better								

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.23 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of balances of a sensitivity of 5 cg or better (heading 90.16), this heading covers, among others, machinery and appliances for the direct determination of the weight of objects, whether electronically (by means of transducers), by balancing the object against exchangeable weights, by manipulation of movable (cursor) weights on a calibrated beam (steelyard or other), or by automatic recording on a scale or indicator in machines operating by means or springs, levers or counterweights, or hydraulically, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8423.89.10, with a Most Favoured Nation (MFN) rate of duty of zero.</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> Digitally signed</p> <p>MARILOU P. MENDOZA Chairperson</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.



AOCG Memo No. 96-2025 p-6



BAGONG PILIPINAS

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 3906.90.92		25-0191
	MFN - 3% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		09 May 2025
	AHKFTA - Zero		
	AJCEPA - Zero		
	RCEP - Zero		
	ATIGA - Zero		
	ACFTA - Zero		
	AIFTA - Zero		
	AKFTA - 3% ad valorem		

4	DESCRIPTION OF GOOD
	<p>“AQUA KEEP SUPER ABSORBENT (SA60SX II)”</p> <p>Based on the product brochure, safety data sheet, product sample, and photograph of packaging submitted, subject article is a superabsorbent polymer resin consisting of sodium polyacrylate, silicon dioxide, and water. It is in the form of a white granular powder with a bulk density of 0.70 g/mL and a particle size of 370 micrometers (µm). Packed in 20-kg bags, subject article is used as a raw material in the manufacture of baby diapers and adult incontinence pads.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 6 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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.</p> <p>Heading 39.06 of the AHTN 2022 covers acrylic polymers in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the expression “acrylic polymers” covers polymers of acrylic or methacrylic acid, of their salts or esters, or of the corresponding aldehydes, amides or nitriles.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3906.90.92, with a Most Favoured Nation (MFN) rate of duty of 3% 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>

AOCG Memo No. 96-2025 p. 7

2	TCC (AR) NO.
	25-0191

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)	3	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 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7318.15.10 MFN - 10% ad valorem		25-0225
		3	DATE ISSUED
			09 May 2025

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"MOLLY STEEL ANCHOR - MOL"</p> <p>Based on the product data sheet submitted, subject article is a zinc chromate-coated steel screw anchor designed for medium-duty fixing of interior finish products in plasterboards and chipboards. It has collapsing arms which form a large support surface on the reverse side of the board and sharp flange barbs that prevent the rotation of the anchor shell during installation. Subject article is available in screw diameters ranging from 4 mm to 6 mm and shank lengths ranging from 19 mm to 80 mm.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Note 2 (a) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that throughout the Nomenclature, the expression "parts of general use" means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21).</p> <p>Heading 73.18 of the AHTN 2022 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that bolts and nuts (including bolt ends), screw studs and other screws for metal, whether or not threaded or tapped, screws for wood and coach-screws are threaded (in the finished state) and are used to assemble or fasten goods so that they can readily be disassembled without damage.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7318.15.10, 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;"> Digitally signed</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>



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.
<div>AHTN 2309.90.20</div> <div>MFN - Zero ATIGA - Zero</div> <div>AANZFTA - Zero ACFTA - Zero</div> <div>AHKFTA - Zero AIFTA - Zero</div> <div>AJCEPA - Zero AKFTA - Zero</div> <div>RCEP - Zero</div>			25-0258	
			3	DATE ISSUED
			09 May 2025	
4	DESCRIPTION OF GOOD			
<div>"ELECSOL"</div> <p>Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product composition, product information, product label, and manufacturing process submitted, subject article is a feed supplement in the form of a yellow-brownish, water-soluble powder. It is composed of vitamins (B₁, B₆, B₁₂, and E), sodium chloride, potassium chloride, butylated hydroxytoluene (BHT), silicon dioxide, and dextrose anhydrous (carrier). Available in 15-kg paper bags, 15-kg paper boxes, or in aluminium foil bags of 500 g, 1 kg, and 2 kg, subject article is added to the drinking water of swine and poultry at a dosage of 1 g per liter of water, to promote electrolyte balance, relieve heat stress, and stimulate feed intake and immunity.</p>				
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 this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero 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.
	25-0258

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

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 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.99 MFN - 5% ad valorem AIFTA - Zero		25-0284
		3	DATE ISSUED
			09 May 2025

4	DESCRIPTION OF GOOD
	<p>"KTABSR (POTASSIUM CHLORIDE) 750 mg EXTENDED-RELEASE TABLET"</p> <p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), package insert, and product brochure submitted, subject article is an extended-release potassium supplement containing 750 mg potassium chloride. It is in the form of white to pearl white, oval tablets. Packed in boxes containing 10 pieces of 10-tablet blister packs, subject article is to be taken orally at a dosage depending on the need of the patient, for the treatment of hypokalemia (with or without metabolic alkalosis in digitalis intoxication) and hypokalemic familial periodic paralysis, and for the prevention of hypokalemia in patients who would be at particular risk if hypokalemia were to develop, such as those with significant cardiac arrhythmias.</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. , 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 injectable medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. 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 3004.90.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "A1".</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 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>