



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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AOCG Memo No. 419-2022
MEMORANDUM

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

FROM : ATTY. EDWARD JAMES A. DY BUÑO
Deputy Commissioner, AOCG

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

DATE : 18 November 2022

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 11 November 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-249	"PRINTED CIRCUIT BOARD (BARE BOARD), MULTI-LAYER"	8534.00.30	MFN – Zero* ACFTA – Zero* ATIGA – Zero* AKFTA – Zero*
22-410	"WASHING MACHINE KIT 1 (TOP COVER ASSEMBLY), PART NO.: CBDYTA079PLA0"	8450.90.20	MFN – 3% Ad Valorem ACFTA – Zero*
22-411	"WASHING MACHINE KIT 2 (CABINET ASSEMBLY), PART NO.: CCAB-A121PLA0"	8450.90.20	MFN – 3% Ad Valorem ACFTA – Zero*
22-421	"OAT COM USP"	1102.90.90	MFN – 7% Ad Valorem
22-428	"INSTANT COFFEE BLC"	IN-QUOTA 2101.11.19.100	MFN – 30% Ad Valorem ATIGA – Zero*
		OUT-QUOTA 2101.11.19.200	MFN – 45% Ad Valorem ATIGA – Zero*
22-430	"LUBAN DFDA-7042"	3901.40.00	MFN – 3% Ad Valorem

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



BUREAU OF CUSTOMS

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AOCG Memo No. 419-2022 p. 2

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-431	"LUBAN DFDC-7050"	3901.40.00	MFN – 3% Ad Valorem
22-444	"HALLS RASPBERRY FLAVORED CENTER-FILLED CANDY"	1704.90.99	MFN – 15% Ad Valorem ATIGA – Zero*
22-445	"HALLS FRESH SPEARMINT FLAVORED CANDY"	1704.90.99	MFN – 15% Ad Valorem ATIGA – Zero*
22-449	"HALLS (WATERMELON SALT)"	1704.90.99	MFN – 15% Ad Valorem ATIGA – Zero*
22-463	"HYDRAJET® 2020K PRINT CARTRIDGE, PRODUCT NO.: 2020K42A"	8443.99.20	MFN – Zero* AIFTA – Zero*
22-467	"PROACTIVA® 500"	2106.90.89	MFN – 5% Ad Valorem AIFTA – 5% Ad Valorem
22-472	"INSUCOAT RB"	3210.00.99	MFN – 7% Ad Valorem
22-484	"TOBLERONE® TINY SWISS DARK CHOCOLATE WITH HONEY & ALMOND NOUGAT (200 g)"	1806.32.00	MFN – 7% Ad Valorem PH-EFTA FTA (CHE/LIE) – Zero*
22-495	"AMTROL ASME TANGENTIAL AIR SEPARATOR, MODEL: 2-AS"	8479.89.70	MFN – 1% Ad Valorem
22-496	"AMTROL ASME TANGENTIAL AIR SEPARATOR, MODEL: 24-AS-150"	8479.89.70	MFN – 1% Ad Valorem

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 419-2022 p.3



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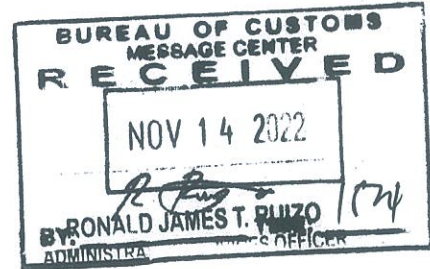
REPUBLIC OF THE PHILIPPINES

OFFICE OF THE
TARIFF COMMISSION

11 November 2022

*4/14
1:40*

TCOC Ref. No. 22-087



ACTING COMMISSIONER YOGI FILEMON I. RUIZ

Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila



Dear **Acting Commissioner Ruiz**:

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 Rulings on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of sixteen Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-249, 22-410, 22-411, 22-421, 22-428, 22-430, 22-431, 22-444, 22-445, 22-449, 22-463, 22-467, 22-472, 22-484, 22-495 and 22-496, issued by this Commission on 11 November 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

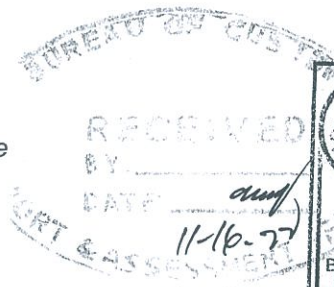
Very truly yours,

MariLou P. Mendoza
Digitally signed

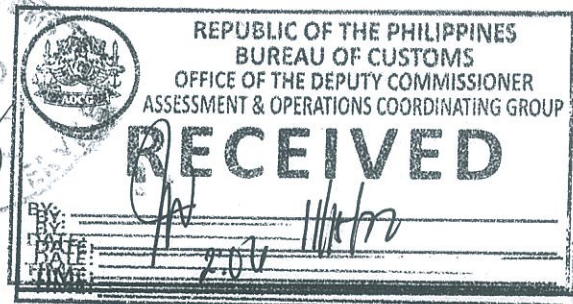
MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



10:42



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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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8534.00.30		22-249
	MFN - Zero ATIGA - Zero	3	DATE ISSUED
	ACFTA - Zero AKFTA - Zero		11 November 2022

4 DESCRIPTION OF GOOD

“PRINTED CIRCUIT BOARD (BARE BOARD), MULTI-LAYER”

Based on the technical information submitted, subject article is an FR4 (glass-reinforced epoxy laminate material) board printed with electrical circuits. The circuits are formed by a thin layer of conducting material printed on both surfaces of the base board (with outer and inner layers of copper). It has holes for mounting fittings/mechanical elements or for connection to other electrical components. Available in different sizes and electrical circuit designs, subject article will be used for testing integrated circuits for various chip applications.

5 REASONS FOR CLASSIFICATION

Heading 85.34 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers printed circuits. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in accordance with Note 8 to this Chapter, this heading covers the circuits which are made by forming on an insulating base, by any printing process (conventional printing or embossing, plating-up, etching, etc.), conductor elements (wiring), contacts or other printed components such as inductances, resistors and capacitors (“passive” elements), other than elements which can produce, rectify, detect, modulate or amplify electric signals, such as diodes, triodes or other “active” elements. Some basic or “blank” circuits may comprise only printed conductor elements generally consisting of thin uniform strips or wafers with, if appropriate, connectors or contact devices. Others combine several of the above elements according to a pre-established pattern.

Printed circuits may be provided with holes or fitted with non-printed connecting elements either for mounting mechanical elements or for the connection of electrical components not obtained during the printing process.

In view thereof, subject article is classified under AHTN 2022 subheading 8534.00.30 with a Most Favoured Nation (MFN) rate of duty of zero; and ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E” and “AK”, respectively.

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.

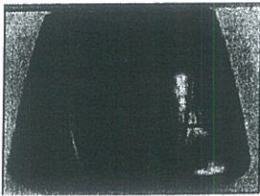
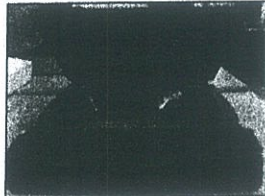





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8450.90.20 MFN - 3% ad valorem ACFTA - Zero		22-410
		3	DATE ISSUED
			11 November 2022

4	DESCRIPTION OF GOOD
	<p>“WASHING MACHINE KIT 1 (TOP COVER ASSEMBLY), PART NO.: CBDYTA079PLA0”</p> <p>Based on the technical specifications and parts list submitted, subject article is the top cover assembly of a 5-kg capacity fully-automatic washing machine. Its major components include the top frame, top lid, dampers, magnet, printed circuit board, breakwater front, magnet sensor, and wire harness. Subject article is packed in 550-mm x 558-mm x 480-mm carton boxes containing four kits each.</p> <div style="display: flex; justify-content: center; gap: 20px;">   </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.50 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, the heading also covers parts of the machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8450.90.20, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</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;"><i>Digitally signed</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

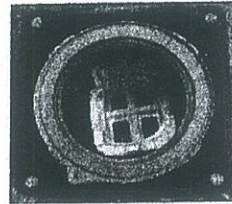
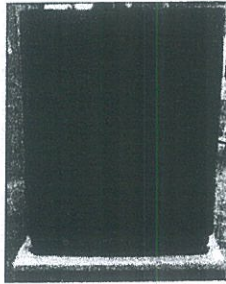
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8450.90.20 MFN - 3% ad valorem ACFTA - Zero		22-411
		3	DATE ISSUED
			11 November 2022

4 DESCRIPTION OF GOOD

“WASHING MACHINE KIT 2 (CABINET ASSEMBLY), PART NO.: CCAB-A121PLA0”

Based on the technical specifications and parts list submitted, subject article is the cabinet assembly of a 5-kg capacity fully-automatic washing machine. It consists of the body, inner tub assembly, outer tub, balance ring assembly, capacitor, overflow hose, clutch, drain valve assembly, drain motor, pulsator, screws, and other small parts. To manufacture a complete fully-automatic washing machine, the top cover (with control panel), motor, and power cord are to be fitted to subject article.



5 REASONS FOR CLASSIFICATION

Heading 84.50 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, the heading also covers parts of the machines of this heading.

In view thereof, subject article is classified under AHTN 2022 subheading 8450.90.20, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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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AOCG Memo No. 419-2022 p. 7

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1102.90.90 MFN - 7% ad valorem		22-421
		3	DATE ISSUED
			11 November 2022

4 DESCRIPTION OF GOOD

“OAT COM USP”

Based on the product composition, manufacturing process flowchart and description, product brochure, starch statement, and product specifications submitted, subject article is an oat flour in the form of a cream to light brown powder. It is produced by milling whole oat (*Avena sativa*) kernels followed by extruding (as low-gelatinise extrudate), cooling, remilling, and packing. It contains, by weight, more than 45% starch and less than 5% ash, and up to 97%, by weight, passing through a 150-micron sieve. Packed in 20-kg three-ply sacks, subject article is used as a modified thickener in the manufacture of cosmetic creams and lotions.

5 REASONS FOR CLASSIFICATION

Heading 11.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers cereal flours other than of wheat or meslin. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers flours (i.e., the pulverised products obtained by milling the cereals of Chapter 10) other than flours of wheat or meslin. Products of the milling of rye, barley, oats, maize (corn) (including whole cobs ground with or without their husks), grain sorghum, rice or buckwheat are classified in this heading as flours if they fulfil the requirements as to starch content and ash content set out in paragraph (A) of Chapter Note 2 and comply with the criterion of passage through a standard sieve as required by paragraph (B) of that Note. The heading also covers “swelling” (pregelatinised) flours which have been heat treated to pregelatinise the starch. They are used for making preparations of heading 19.01, bakery improvers or animal feeds or in certain industries such as the textile or paper industries or in metallurgy (for the preparation of foundry core binders).

In view thereof, subject article is classified under AHTN 2022 subheading 1102.90.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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 2022 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
			22-428	
			3	DATE ISSUED
			11 November 2022	

	<u>In-Quota</u>	<u>Out-Quota</u>
AHTN	2101.11.19.100	2101.11.19.200
MFN	30% ad valorem	45% ad valorem
ATIGA	Zero	Zero

4 DESCRIPTION OF GOOD

“INSTANT COFFEE BLC”

Based on the product description, manufacturing process flowchart, material safety data sheet, photograph of the actual product, and Certificate of Product Registration from the Food and Drug Administration (FDA) submitted, subject article is an instant coffee in the form of brown granules. It is produced by roasting coffee beans, followed by grinding, extraction with water, separating, evaporating, mixing with flavour, and spray drying into a water-soluble product. Packed in 8.27-kg aluminium foil bags, subject article is used as a raw material in the manufacture of Kopiko® Black coffee mix.

5 REASONS FOR CLASSIFICATION

Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.

In view thereof, subject article is classified under AHTN 2022 subheadings 2101.11.19.100 and 2101.11.19.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		22-430
		3	DATE ISSUED
			11 November 2022

4	DESCRIPTION OF GOOD
	“LUBAN DFDA-7042”
	<p>Based on the product specifications, safety data sheet, test report from a third-party laboratory, and photograph of the product submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 91% ethylene and more than 9% 1-butene with a thermal stabilizer additive. It is in the form of clear white pellets, with a melt flow index of 2.0 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of blown, cast, lamination, garment, general packaging, and freezer films, among others.</p>

5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>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.</p> <p>Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, 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>FOR THE COMMISSION</p> <p><i>Digitally signed</i></p>  <p>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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AOCG Memo No. 419-2022 p-10

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			22-431
	AHTN 3901.40.00 MFN - 3% ad valorem	3	DATE ISSUED
			11 November 2022

4 DESCRIPTION OF GOOD

“LUBAN DFDC-7050”

Based on the product specifications, safety data sheet, test report from a third-party laboratory, and photograph of the product submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 91% ethylene and more than 9% 1-butene, with thermal stabilizer, slip, and antiblock additives. It is in the form of clear white pellets, with a melt flow index of 2.0 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of agricultural films, food packaging films, and multi-layer packaging films, among others.

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 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, 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.





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AOCG Memo No. 4/9-2022 p. 11

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1704.90.99 MFN - 15% ad valorem ATIGA - Zero		22-444
		3	DATE ISSUED
			11 November 2022

4 DESCRIPTION OF GOOD

“HALLS RASPBERRY FLAVORED CENTER-FILLED CANDY”

Based on the product composition, manufacturing process flowchart, and product label submitted, subject article is a hard, oblong-shaped, raspberry-flavoured candy with filling, marked with the letter “H” on top. It is made of sugar, glucose syrup, xylitol, citric acid, lactic acid, potassium citrate, malic acid, flavours (natural eucalyptus, nature-identical vanillin, and artificial cooling and menthol), and artificial colours. Subject article is packed in plastic bags containing 50 pieces of individually-wrapped candies.

5 REASONS FOR CLASSIFICATION

Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.

In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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.





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AOCG Memo No. 419-2022 p.12

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1704.90.99 MFN - 15% ad valorem ATIGA - Zero		22-445
		3	DATE ISSUED
			11 November 2022

4 DESCRIPTION OF GOOD

“HALLS FRESH SPEARMINT FLAVORED CANDY”

Based on the product composition, manufacturing process flowchart, and product label submitted, subject article is a hard, oblong-shaped, spearmint-flavoured candy, marked with the letter “H” on top. It is made of sugar, glucose syrup, artificial menthol flavour, acidity regulators, natural eucalyptus flavour, cooling crystals, natural and artificial mint flavour, and nature-identical cooling flavour. Subject article is packed in plastic bags containing 50 pieces of individually-wrapped candies.

5 REASONS FOR CLASSIFICATION

Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.

In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1704.90.99 MFN - 15% ad valorem ATIGA - Zero		22-449
		3	DATE ISSUED
			11 November 2022

4 DESCRIPTION OF GOOD

“HALLS (WATERMELON SALT)”

Based on the product composition, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a hard, oblong-shaped, salty watermelon-flavoured candy with filling, marked with the letter “H” on top. It is made of sugar, glucose syrup, xylitol, salt, acidity regulators, artificial watermelon flavour, artificial cooling flavour, and artificial colour. Subject article is packed in plastic bags containing 36 pieces of individually-wrapped candies.

5 REASONS FOR CLASSIFICATION

Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.

In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

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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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8443.99.20 MFN - Zero AIFTA - Zero		22-463
		3	DATE ISSUED
			11 November 2022

4	DESCRIPTION OF GOOD						
	“HYDRAJET® 2020K PRINT CARTRIDGE, PRODUCT NO.: 2020K42A”						
	<p>Based on the technical data sheet submitted, subject article is a black printing ink contained in a cartridge with electronic chips. It is used for coding and marking products for tracking and tracing purposes and can be applied to various porous and semi-porous substrates such as plain paper, cardboard, duplex board, and semi-porous coated paper. Designed for high-productivity industrial printing applications such as packaging, labels, mailing, and ticket printing, subject article has the following specifications:</p> <div style="float: right; text-align: center;">  </div> <table border="1" style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 30%;">Ink type</td> <td>Black dye aqueous ink</td> </tr> <tr> <td>Print cartridge type</td> <td>HP 45ai</td> </tr> <tr> <td>Resolution</td> <td>Up to 600 dpi, recommended 300 x 300 dpi</td> </tr> </table>	Ink type	Black dye aqueous ink	Print cartridge type	HP 45ai	Resolution	Up to 600 dpi, recommended 300 x 300 dpi
Ink type	Black dye aqueous ink						
Print cartridge type	HP 45ai						
Resolution	Up to 600 dpi, recommended 300 x 300 dpi						

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, the heading also covers parts and accessories of the machines of this heading. This would include, for example, machines (whether or not presented separately) for uses ancillary to printing exclusively designed to operate with printing machines and used during or after the printing operation for feeding, handling or further working the sheets or rolls of paper.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8443.99.20, 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”.</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>MARILOU P. MENDOZA 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)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.89 MFN - 5% ad valorem AIFTA - 5% ad valorem		22-467
		3	DATE ISSUED
			11 November 2022

4 DESCRIPTION OF GOOD

“PROACTIVA® 500”

Based on the product composition, product brochure, Certificate of Product Registration from the Food and Drug Administration (FDA), product label artwork, and sample submitted, subject article is a ready-to-use therapeutic food (RUTF). It is in the form of a paste consisting predominantly of peanut (roasted) combined with other ingredients such as sugar, milk solids (skimmed milk), vegetable oil, vitamins and minerals, emulsifier, and antioxidant. Packed in 92-g sachets containing 500 kcal, subject article is to be used under medical supervision and is intended for the dietary management of severely malnourished children from six months to less than six years of age.



5 REASONS FOR CLASSIFICATION

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.

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.89, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 5% ad valorem, 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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3210.00.99 MFN - 7% ad valorem		22-472
		3	DATE ISSUED
			11 November 2022

4 DESCRIPTION OF GOOD

“INSUCOAT RB”

Based on the product composition, technical specifications, and material safety data sheet submitted, subject article is a rubberized cold-applied priming coat consisting of water, bitumen, bentonite, and modifier, among others. It is in the form of a highly viscous dark brown liquid emulsion packed in 9-kg, 14-kg or 19-kg pails, or in 180-kg drums. It is to be applied using a paint brush, a roller, or an airless spray gun on concrete foundations in contact with groundwater for general waterproofing, and on a variety of surfaces, such as concrete, brick, and built-up roofing systems, as a protective coating.

5 REASONS FOR CLASSIFICATION

The Harmonized System (HS) General Explanatory Notes (EN) to Chapter 32 state that the chapter also includes colouring matter of vegetable, animal or mineral origin and synthetic organic colouring matter and most of the preparations obtained from these colouring matters (paints, ceramic colours, inks, etc.).

Heading 32.10 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other paints and varnishes (including enamels, lacquers and distempers).

In view thereof, subject article is classified under AHTN 2022 subheading 3210.00.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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

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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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1806.32.00 MFN - 7% ad valorem PH-EFTA FTA (CHE/LIE) - Zero		22-484
		3	DATE ISSUED
			11 November 2022

4	DESCRIPTION OF GOOD
	“TOBLERONE® TINY SWISS DARK CHOCOLATE WITH HONEY & ALMOND NOUGAT (200 g)”
	<p>Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a small triangular-shaped dark chocolate bar with honey and almond nougat. It is composed of cocoa mass, sugar, milkfat, honey, blanched almonds, cocoa butter, soy lecithin, and dried egg whites, among others. Subject article is packed in 200-g plastic bags containing individually-packed dark chocolate bars.</p> 


5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.</p> <p>Heading 18.06 of the AHTN 2022 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1806.32.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to submission of an Origin Declaration.</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>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
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ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 8479.89.70 MFN - 1% ad valorem		22-495	
		3	DATE ISSUED
		11 November 2022	

4	DESCRIPTION OF GOOD						
“AMTROL ASME TANGENTIAL AIR SEPARATOR, MODEL: 2-AS”							
<p>Based on the technical information submitted, subject article is an air separator in the form of a cylindrical cast iron or welded steel vessel with tangential inlet and outlet openings. The inlet opening creates a low velocity vortex inside the vessel where entrained air is separated and removed from the circulating water through an air vent (not included in the importation). Subject article essentially prevents the air or bubbles (which can cause blocked terminal units, inefficient pump operation, and costly equipment corrosion) from entering the water system. With an optional stainless-steel strainer to collect unwanted system debris, subject article has the following specifications:</p>							
<table border="1" style="margin: auto;"> <thead> <tr> <th style="text-align: center;">Width (inches)</th> <th style="text-align: center;">Height (inches)</th> <th style="text-align: center;">Minimum Flow Rate (gpm)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">18</td> <td style="text-align: center;">24</td> <td style="text-align: center;">42</td> </tr> </tbody> </table>		Width (inches)	Height (inches)	Minimum Flow Rate (gpm)	18	24	42
Width (inches)	Height (inches)	Minimum Flow Rate (gpm)					
18	24	42					
							

5	REASONS FOR CLASSIFICATION
<p>Heading 84.79 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in Chapter 84. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading is restricted to machinery having individual functions, which: (a) Is not excluded from this Chapter by the operation of any Section or Chapter Note; and (b) Is not covered more specifically by a heading in any other Chapter of the Nomenclature; and (c) Cannot be classified in any other particular heading of this Chapter since : (i) No other heading covers it by reference to its method of functioning, description or type; and (ii) No other heading covers it by reference to its use or to the industry in which it is employed; or (iii) It could fall equally well into two (or more) other such headings (general purpose machines).</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>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>	






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AOCG Memo No. 419-2022 p.19

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8479.89.70 MFN - 1% ad valorem		22-496
		3	DATE ISSUED
			11 November 2022

4	DESCRIPTION OF GOOD						
	“AMTROL ASME TANGENTIAL AIR SEPARATOR, MODEL: 24-AS-150”						
	<p>Based on the technical information submitted, subject article is an air separator in the form of a cylindrical cast iron or welded steel vessel with tangential inlet and outlet openings. The inlet opening creates a low velocity vortex inside the vessel where entrained air is separated and removed from the circulating water through an air vent (not included in the importation). Subject article essentially prevents the air or bubbles (which can cause blocked terminal units, inefficient pump operation, and costly equipment corrosion) from entering the water system. With an optional stainless-steel strainer to collect unwanted system debris, subject article has the following specifications:</p>						
	<table border="1" style="margin: auto;"> <thead> <tr> <th style="text-align: center;">Width (inches)</th> <th style="text-align: center;">Height (inches)</th> <th style="text-align: center;">Minimum Flow Rate (gpm)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">84</td> <td style="text-align: center;">147</td> <td style="text-align: center;">5,500</td> </tr> </tbody> </table>	Width (inches)	Height (inches)	Minimum Flow Rate (gpm)	84	147	5,500
Width (inches)	Height (inches)	Minimum Flow Rate (gpm)					
84	147	5,500					
							

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.79 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in Chapter 84. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading is restricted to machinery having individual functions, which: (a) Is not excluded from this Chapter by the operation of any Section or Chapter Note; and (b) Is not covered more specifically by a heading in any other Chapter of the Nomenclature; and (c) Cannot be classified in any other particular heading of this Chapter since : (i) No other heading covers it by reference to its method of functioning, description or type; and (ii) No other heading covers it by reference to its use or to the industry in which it is employed; or (iii) It could fall equally well into two (or more) other such headings (general purpose machines).</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>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>

