



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

MEMORANDUM

hms
MASTER COPY

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

FROM : ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG *dl*

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

DATE : 10 February 2021

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 08 February 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2021 RATES OF DUTY
20-233	"DRYSURF TF-3500EL"	3403.99.19	MFN – 1% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
20-235	"PRETON R-303PX2"	2710.19.43	MFN – Zero PJEPA – Zero* AJCEPA – Zero*
21-240	"TOYOLAC RESIN ASA TA50-X02 NB642 BLK"	3903.90.99	MFN – 10% Ad Valorem ATIGA – Zero*

"A Modernized and Credible Customs Administration That is Among the World's Best"

South Harbor, Gate 3, Port Area, Manila 1099

8527-4537, 8527-1935 | www.customs.gov.ph | boc.cares@customs.gov.ph



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

MASTER COPY



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

21-246	"PRETON R-303P"	2710.19.43	MFN – Zero PJEPA – Zero* AJCEPA – Zero*
20-248	"SANFOAM RC-1037"	3907.20.90	MFN – 3% Ad Valorem ATIGA – Zero*
20-270	"DXN GEGEN PLUS CAPSULE"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
20-275	"POPSOCKETS POPMOUNT 2 CAR VENT"	3926.90.99B	MFN – 15% Ad Valorem ACFTA – Zero*
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



MASTER COPY

hmm

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

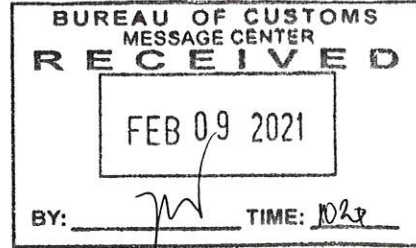
REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
FOR THE CUSTOMS COORDINATING GROUP
RECEIVED
J.M. DE CASTRO
4.10 2/9/21

TCOC Ref. No. 21-009



08 February 2021

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



Dear Commissioner Guerrero:

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 of Goods), this Commission is pleased to furnish your good Office with PDF copies of seven (7) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-233, 20-235, 20-240, 20-246, 20-248, 20-270 and 20-275, issued by this Commission on 08 February 2021. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

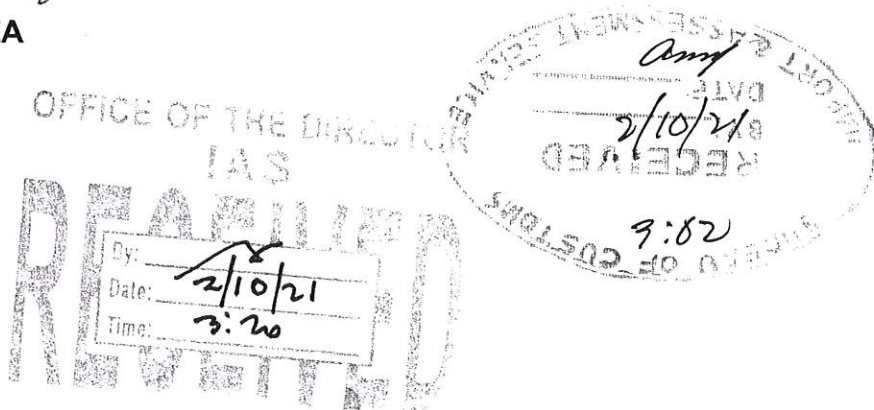
Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3403.99.19 MFN - 1% ad valorem PJEPA - Zero AJCEPA - Zero		20-233
		3	DATE ISSUED
			08 February 2021

4 DESCRIPTION OF GOOD

“DRYSURF TF-3500EL”

Based on the certificate of product composition, material safety data sheet, and other product information submitted, subject article is a lubricating preparation in the form of a white liquid suspension. It consists of polytetrafluoroethylene and perfluoropolyether (lubricants) and hydrofluoroether (solvent). To be imported in 1-kg cans, subject article is used as a lubricant for automotive headlining.

5 REASONS FOR CLASSIFICATION

Heading 34.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided they do not contain, as basic constituents, 70 % or more by weight of petroleum oils or oils obtained from bituminous minerals (see heading 27.10), this heading includes, *inter alia*, prepared mixtures such as lubricating preparations designed to reduce friction between the moving parts of machinery, vehicles, aircraft or other appliances, apparatus or instruments. The heading also includes synthetic lubricating preparations based on, for example, dioctyl or dinonyl sebacates, phosphoric esters, polychlorobiphenyls, poly(oxyethylene) (polyethylene glycol) or poly(oxypropylene) (polypropylene glycol).

In view thereof, subject article is classified under AHTN 2017 subheading 3403.99.19, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.

This ruling shall be valid for five (5) 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 view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.






REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2710.19.43 MFN – Zero PJEPA – Zero AJCEPA – Zero		20-235
		3	DATE ISSUED
			08 February 2021

4	DESCRIPTION OF GOOD
	“PRETON R-303PX2”
	<p>Based on the product information and material safety data sheet submitted, subject article is a light brown liquid with mild odour composed of mineral oil (70-80%), rust preventives, and lubricity additives. To be imported in 200-kg drums, subject article is used as a lubricant designed for cleaning, blanking, and forming automotive components while also leaving a corrosion-preventing residual film.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 27.10 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, lubricants consisting of mixtures of lubricating oils with widely varying quantities of other products (e.g., products for improving their lubricating properties (such as vegetable oils and fats), anti-oxidants, rust preventives, anti-foam agents such as silicones). These lubricants include compounded oils, oils for heavy duty work, oils blended with graphite (graphite suspensions in petroleum oils or in oils obtained from bituminous minerals), upper cylinder lubricants, textile oils, and solid lubricants (greases) composed of a lubricating oil with about 10 to 15 % of soaps of aluminium, calcium, lithium, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2710.19.43, with a Most Favoured Nation (MFN) rate of duty of zero; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.</p> <p>This ruling shall be valid for five (5) 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  MARILOU P. MENDOZA Chairperson</p> <p>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3903.90.99		20-240
	MFN - 10% ad valorem	3	DATE ISSUED
	ATIGA - Zero		08 February 2021

4	DESCRIPTION OF GOOD
	“TOYOLAC RESIN ASA TA50-X02 NB642 BLK”
	<p>Based on the technical and safety data sheets, chemical composition declaration, and other technical information submitted, subject article is an acrylonitrile-styrene-acrylate (ASA) copolymer resin. It is in the form of pale-yellow pellets, with a melt flow rate of 25 g/10 minutes at 220°C and a density of 1,060 kg/m³. Packed in 25-kg bags, subject article is used in injection moulding applications, such as in the production of automotive plastic parts.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that 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 39.03 of the AHTN 2017 covers polymers of styrene, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers polystyrene and copolymers of styrene.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3903.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five (5) 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; margin-right: 50px;"><small>Digitally signed</small></p> <p style="text-align: right; margin-right: 50px;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p>Note: In view of the Commission’s adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2710.19.43 MFN – Zero PJEPA – Zero AJCEPA – Zero		20-246
		3	DATE ISSUED
			08 February 2021

4	DESCRIPTION OF GOOD
	“PRETON R-303P”
	<p>Based on the product information and material safety data sheet submitted, subject article is a brown liquid with mild odour composed of mineral oil (80-90%), rust preventives, and lubricity additives. To be imported in 200-kg drums, subject article is used as a lubricant designed for cleaning, blanking and forming automotive components while also leaving a corrosion-preventing residual film.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 27.10 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that examples of the types of products are, among others, lubricants consisting of mixtures of lubricating oils with widely varying quantities of other products (e.g., products for improving their lubricating properties (such as vegetable oils and fats), anti-oxidants, rust preventives, anti-foam agents such as silicones). These lubricants include compounded oils, oils for heavy duty work, oils blended with graphite (graphite suspensions in petroleum oils or in oils obtained from bituminous minerals), upper cylinder lubricants, textile oils, and solid lubricants (greases) composed of a lubricating oil with about 10 to 15 % of soaps of aluminium, calcium, lithium, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2710.19.43, with a Most Favoured Nation (MFN) rate of duty of zero; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.</p> <p>This ruling shall be valid for five (5) 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 view of the Commission’s adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 3907.20.90 MFN - 3% ad valorem ATIGA - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">20-248</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">08 February 2021</p>
<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“SANFOAM RC-1037”</p> <p>Based on the product information, certificate of composition, production process flow, and material safety data sheet submitted, subject article is a polymer blend consisting primarily of polyether polyols (>90%). It is in the form of a pale-yellow liquid. To be imported in 200-kg drums, subject article is used as a raw material in the manufacture of polyurethane foams for automotive seats.</p>	
<p>5 REASONS FOR CLASSIFICATION</p> <p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that 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>Heading 39.07 of the AHTN 2017 covers, among others, polyacetals, other polyethers and epoxide resins, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other polyethers, which are polymers obtained from epoxides, glycols or similar materials and characterised by the presence of ether-functions in the polymer chain. They are not to be confused with the polyvinyl ethers of heading 39.05, in which the ether-functions are substituents on the polymer chain. The most important members of this group are poly(oxyethylene) (polyethylene glycol), polyoxypropylene and polyphenylene oxide (PPO) (more correctly named poly(dimethylphenylene-oxide)). These products have a variety of uses, PPO being used, like the polyacetals, as engineering plastics, polyoxypropylene as an intermediate for polyurethane foam.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3907.20.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five (5) 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 <i>MariLou P. Mendoza</i></p> <p style="text-align: center;">MARILOU P. MENDOZA Chairperson</p> <p>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>	



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION


ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.72 MFN – 7% ad valorem ATIGA – Zero		20-270
		3	DATE ISSUED
			08 February 2021

4	DESCRIPTION OF GOOD
	<p>“DXN GEGEN PLUS CAPSULE”</p> <p>Based on the product information sheet, product ingredient declaration, manufacturing process flowchart, and photograph of actual product submitted, subject article is a food supplement in the form of brown capsules. Each capsule contains a powdered mixture of <i>Paeonia lactiflora</i>, <i>Spatholobus suberectus</i>, <i>Cinnamomum cassia</i>, and Gegen [<i>Pueraria lobata</i>, a medicinal plant used in Traditional Chinese Medicine (TCM)]. Packed in plastic bottles containing thirty (30) or ninety (90) 350-mg capsules, subject article is recommended for the maintenance of general health.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, <i>inter alia</i>, preparations, often referred to as <i>food supplements</i>, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five (5) 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: center;">FOR THE COMMISSION Digitally signed  MARILOU P. MENDOZA Chairperson</p> <p>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>



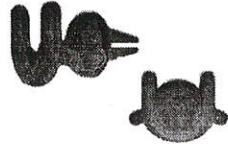


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3926.90.99B		20-275
	MFN – 15% ad valorem	3	DATE ISSUED
	ACFTA – Zero		08 February 2021

4	DESCRIPTION OF GOOD
	“POPSOCKETS POPMOUNT 2 CAR VENT”
	<p>Based on the brochure, product material composition, and sample submitted, subject article is a mobile phone mounting device made of polycarbonate, thermoplastic polyurethane (TPU), zinc, and steel. It is designed to be clipped onto car vents without the use of adhesives and can accommodate PopGrips to securely hold a person's mobile phone while he/she is driving. Packed in a cardboard enclosure, subject article is available in various colors.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Heading 39.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include, among others, various other articles such as fasteners for handbags, corners for suit-cases, suspension hooks, protective cups and glides for placing under furniture, handles (of tools, knives, forks, etc.), beads, watch “glasses”, figures and letters, luggage label-holders.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3926.90.99B, with a Most Favoured Nation (MFN) rate of duty of 15% 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 (5) 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 view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>

