



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 154-2023

**MASTER COPY**  
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## MEMORANDUM

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

**FROM :** *For: [Signature]*  
ATTY. VENER S. BAQUIRAN  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 28 April 2023

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 24 April 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-093	"NUT, SPL FLANGE 14 MM, PART NO.: 902002-KRM-8403"	7318.16.10	MFN – 10% Ad Valorem ATIGA – Zero*
23-095	"WASHER DRUM STOPPER, PART NO.: 90417-KRM-8403"	7318.22.00	MFN – 10% Ad Valorem ATIGA – Zero*
23-098	"NUT, CYLINDER HEAD, PART NO.: 90306-KRM-8403"	7318.29.10	MFN – 10% Ad Valorem ATIGA – Zero*
23-125	"CHERY EQ1"	8703.80.98	MFN – Zero ACFTA – 30% Ad Valorem*
23-145	"HYMM ELECTRIC MINI BUS"	8702.40.79	MFN – 20% Ad Valorem ACFTA – 5% Ad Valorem*
23-162	"KIA EV6"	8703.80.98	MFN – Zero AKFTA – 5% Ad Valorem*

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



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-166	"PISTON, PART NO.: 13101-K41-N000"	8409.91.37	MFN – 1% Ad Valorem ATIGA – Zero*
23-167	"BOLT, BRK DISK (8 MM X 24 MM), PART NO.: 90105-KGH-9001"	7318.15.10	MFN – 10% Ad Valorem ATIGA – Zero*
23-168	"RING, PISTON TOP, PART NO.: 13121-KYY-9011-M1"	8409.91.38	MFN – 1% Ad Valorem ATIGA – Zero*
23-169	"RING, PISTON SECOND, PART NO.: 13131-KYZ-9011-M1"	8409.91.38	MFN – 1% Ad Valorem ATIGA – Zero*
23-188	"BYD TANG II EV"	8703.80.98	MFN – Zero ACFTA – 30% Ad Valorem*
23-190	"BYD EA1 - DOLPHIN"	8703.80.98	MFN – Zero ACFTA – 30% Ad Valorem*
23-202	"SAN REMO ACTIVE FIBRE ENRICHED VEGERONI PASTA SHAPES"	1902.19.90	MFN – 15% Ad Valorem AANZFTA – Zero*
23-219	"KUMON® BINDER"	3926.10.00	MFN – 15% Ad Valorem ATIGA – Zero*
23-220	"KUMON® WORKSHEETS"	4901.99.10	MFN – Zero ATIGA – Zero*

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

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



BOC-09-40221

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-032

24 April 2023



**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 of Goods), this Commission is pleased to furnish your good Office with PDF copies of 15 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-093, 23-095, 23-098, 23-125, 23-145, 23-162, 23-166, 23-167, 23-168, 23-169, 23-188, 23-190, 23-202, 23-219, and 23-220, issued by this Commission on 24 April 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

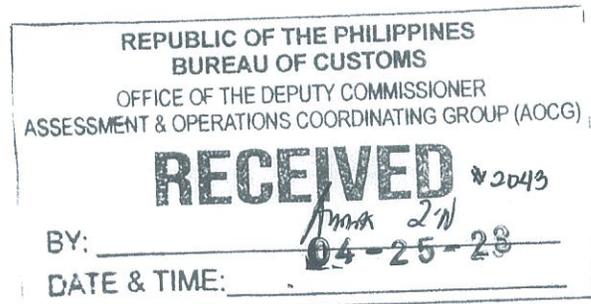
Very truly yours,

*Digitally signed*  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



4/24  
9:45

4.26.23  
10:27





hmb



REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7318.16.10 MFN - 10% ad valorem ATIGA - Zero		23-093
		<b>3</b>	<b>DATE ISSUED</b>
			24 April 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“NUT, SPL FLANGE 14 MM, PART NO.: 90202-KRM-8403”</b></p> <p>Based on the technical specifications and picture submitted, subject article is a hexagonal flange nut made from carbon steel conforming to Japan Industrial Standards (JIS) G 3507 and with grade SWCH45K. Designed to hold bolts having threaded shanks with an external diameter of 14 mm, subject article is used for securing and fastening various materials including parts of a motorcycle.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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.</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 the heading covers, among others, nuts. Nuts are metal pieces designed to hold the corresponding bolts in place. They are usually tapped throughout but are sometimes blind. The heading includes wing nuts, butterfly nuts, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7318.16.10, 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 years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION  <small>Digitally signed</small>    <b>MARILOU P. MENDOZA</b>                  Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7318.22.00 MFN - 10% ad valorem ATIGA - Zero		23-095
		<b>3</b>	<b>DATE ISSUED</b>
			24 April 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“WASHER DRUM STOPPER, PART NO.: 90417-KRM-8403”</b>
	<p>Based on the technical specifications and picture submitted, subject article is a washer made from high carbon steel conforming to Japan Industrial Standards (JIS) G 4401 and with grade SK85. Having a hole diameter of 6.5 mm, subject article is used together with a bolt to secure motorcycle parts in place. It reduces the risk of bolt rotation and bolt loosening due to engine vibrations.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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.</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 washers are usually small, thin discs with a hole in the centre; they are placed between the nut and one of the parts to be fixed to protect the latter. They may be plain, cut, split (e.g., Grower’s spring washers), curved, cone shaped, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7318.22.00, 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 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><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

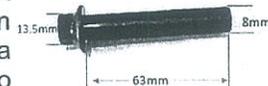
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 7318.29.10</b> <b>MFN - 10% ad valorem</b> <b>ATIGA - Zero</b>		<b>23-098</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>24 April 2023</b>

**4 DESCRIPTION OF GOOD**

**“NUT, CYLINDER HEAD, PART NO.: 90306-KRM-8403”**

Based on the technical specifications and picture submitted, subject article is a non-threaded bolt made from carbon steel conforming to Japan Industrial Standards (JIS) G 3507 and with grade SWCH45K. Having a shank with an external diameter of 8 mm, subject article is designed to connect and secure in place motorcycle cylinder head parts, among others.



**5 REASONS FOR CLASSIFICATION**

Note 2(a) to Section XV of the ASEAN Harmonized 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.

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 this heading covers, among others, screws, bolts and nuts. 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.

In view thereof, subject article is classified under AHTN 2022 subheading 7318.29.10, 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".

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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8703.80.98 MFN - Zero ACFTA - 30% ad valorem		23-125
		<b>3</b>	<b>DATE ISSUED</b>
			24 April 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<b>“CHERY EQ1”</b>										
	Based on the brochure and technical specifications submitted, subject article is a completely built-up (CBU) hatchback car powered by an electric motor. Available in various colors, subject article has the following specifications:										
	<table border="1" style="width: 50%;"> <tr> <td><b>Battery type</b></td> <td>Lithium-ion</td> </tr> <tr> <td><b>Battery rated energy (kWh)</b></td> <td>30.6 / 40.6</td> </tr> <tr> <td><b>Motor peak power (kW)</b></td> <td>55 / 70</td> </tr> <tr> <td><b>Overall dimension (LxWxH) (mm)</b></td> <td>3,200 x 1,670 x 1,550</td> </tr> <tr> <td><b>Seat capacity</b></td> <td>2 or 4</td> </tr> </table>	<b>Battery type</b>	Lithium-ion	<b>Battery rated energy (kWh)</b>	30.6 / 40.6	<b>Motor peak power (kW)</b>	55 / 70	<b>Overall dimension (LxWxH) (mm)</b>	3,200 x 1,670 x 1,550	<b>Seat capacity</b>	2 or 4
<b>Battery type</b>	Lithium-ion										
<b>Battery rated energy (kWh)</b>	30.6 / 40.6										
<b>Motor peak power (kW)</b>	55 / 70										
<b>Overall dimension (LxWxH) (mm)</b>	3,200 x 1,670 x 1,550										
<b>Seat capacity</b>	2 or 4										
											

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.). Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as “Electric Vehicles (EVs)”.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, 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 Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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)

<b>1</b>   <b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8702.40.79</b> <b>MFN - 20% ad valorem</b> <b>ACFTA - 5% ad valorem</b>	<b>2</b>   <b>TCC (AR) NO.</b>  <b>23-145</b>
	<b>3</b>   <b>DATE ISSUED</b>  <b>24 April 2023</b>

<b>4</b>   <b>DESCRIPTION OF GOOD</b>  <b>“HYMM ELECTRIC MINI BUS”</b>  <p>Based on the technical specifications, driver's operation manual, and photographs of the product submitted, subject article is a completely built-up (CBU) plug-in electric minibus. It has a cab-over-engine (COE) configuration and uses an electric motor as the sole means of propulsion. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td><b>Battery type</b></td> <td>LiFePo</td> </tr> <tr> <td><b>Rated / Maximum motor power (kW)</b></td> <td>60 / 120</td> </tr> <tr> <td><b>Rated / Maximum torque (N-m)</b></td> <td>120 / 295</td> </tr> <tr> <td><b>Overall dimension (LxWxH) (mm)</b></td> <td>6,300 x 1,800 x 2,580</td> </tr> <tr> <td><b>Gross vehicle weight (kg)</b></td> <td>6,000</td> </tr> <tr> <td><b>Seating capacity</b></td> <td>20 persons, including the driver</td> </tr> </table> 	<b>Battery type</b>	LiFePo	<b>Rated / Maximum motor power (kW)</b>	60 / 120	<b>Rated / Maximum torque (N-m)</b>	120 / 295	<b>Overall dimension (LxWxH) (mm)</b>	6,300 x 1,800 x 2,580	<b>Gross vehicle weight (kg)</b>	6,000	<b>Seating capacity</b>	20 persons, including the driver
<b>Battery type</b>	LiFePo											
<b>Rated / Maximum motor power (kW)</b>	60 / 120											
<b>Rated / Maximum torque (N-m)</b>	120 / 295											
<b>Overall dimension (LxWxH) (mm)</b>	6,300 x 1,800 x 2,580											
<b>Gross vehicle weight (kg)</b>	6,000											
<b>Seating capacity</b>	20 persons, including the driver											

<p><b>5</b>   <b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 87.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor vehicles for the transport of ten or more persons, including the driver. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that that this heading covers all motor vehicles designed for the transport of ten persons or more (including the driver). This heading includes motor buses, coaches, trolleybuses and gyrobuses. Electric vehicles are propelled by an electric motor or motors powered by electric accumulator packs.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8702.40.79, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, 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 Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8703.80.98 MFN - Zero AKFTA - 5% ad valorem		23-162
		<b>3</b>	<b>DATE ISSUED</b>
			24 April 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>		
	<b>“KIA EV6”</b>		
	<p>Based on the technical specifications and vehicle charging guide submitted, subject article is a completely built-up (CBU) plug-in electric crossover car. It uses an electric motor (permanent magnet synchronous motor) as the sole means of propulsion. Subject article has the following specifications:</p>		
	<b>Battery type</b>	Lithium-ion	
	<b>Battery capacity (kWh)</b>	77.4	
	<b>Maximum torque (N·m)</b>	350	
	<b>Overall dimension (LxWxH) (mm)</b>	4,695 x 1,890 x 1,550	
	<b>Seating capacity</b>	5	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>		
	<p>Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.). Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as “Electric Vehicles (EVs)”.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>		
	<p>FOR THE COMMISSION</p> <p style="text-align: right; font-size: small;">Digitally signed</p> <p><b>MARILOU P. MENDOZA</b> 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8409.91.37</b> <b>MFN - 1% ad valorem</b> <b>ATIGA - Zero</b>		<b>23-166</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>24 April 2023</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“PISTON, PART NO.: 13101-K41-N000”</b></p> <p>Based on the technical information, material composition, and photograph of the product submitted, subject article is a piston for a motorcycle engine. It is made from cast aluminium alloy conforming to Japan Industrial Standards (JIS) H 5202 and with grade AC8A. Subject article compresses the air and fuel mixture and converts the combustion expansion power into mechanical energy.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the engines of heading 84.07 or 84.08. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts of internal combustion piston engines of heading 84.07 or 84.08 (e.g., pistons, cylinders and cylinder blocks; cylinder heads; cylinder liners; inlet or exhaust valves; inlet or exhaust manifolds; piston rings; connecting-rods; carburettors; fuel nozzles).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8409.91.37, with a Most Favoured Nation (MFN) rate of duty of 1% 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 years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION  <small>Digitally signed</small>    <b>MARILOU P. MENDOZA</b>                  Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>   <b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>  <b>AHTN 7318.15.10</b> <b>MFN - 10% ad valorem</b> <b>ATIGA - Zero</b>	<b>2</b>   <b>TCC (AR) NO.</b> <b>23-167</b>
	<b>3</b>   <b>DATE ISSUED</b> <b>24 April 2023</b>

<b>4</b>   <b>DESCRIPTION OF GOOD</b>  <b>“BOLT, BRK DISK (8 MM X 24 MM), PART NO.: 90105-KGH-9001”</b>  <p>Based on the technical specifications and picture submitted, subject article is a bolt made from SCM435H grade chromium molybdenum steel conforming to Japan Industrial Standards (JIS) G 4052. It has a socket head cap and a partially threaded shank, with the smooth and threaded sections having diameters of 9.85 to 10 mm and 8 mm, respectively. Subject article is used for the secure mounting of the motorcycle's brake disk.</p>	
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<b>5</b>   <b>REASONS FOR CLASSIFICATION</b>  <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.</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 the heading covers, among others, screws, bolts, and nuts. Bolts and screws for metal are cylindrical in shape, with a close and only slightly inclined thread; they are rarely pointed, and may have slotted heads or heads adapted for tightening with a spanner or they may be recessed. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded.</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 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 years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION  <small>Digitally signed</small>    <b>MARILOU P. MENDOZA</b>                  Chairperson</p> <p><b>Note:</b> In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>
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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8409.91.38 MFN - 1% ad valorem ATIGA - Zero		23-168
		<b>3</b>	<b>DATE ISSUED</b>
			24 April 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>				
	<p><b>“RING, PISTON TOP, PART NO.: 13121-KYY-9011-M1”</b></p> <p>Based on the technical specifications, technical drawings, and photograph of the product submitted, subject article is the upper or top compression ring of a motorcycle’s piston. It forms a gas-tight barrier between the piston and cylinder wall to prevent combustion gases from leaking in the combustion chamber. It has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px;">Diameter (mm)</td> <td style="padding: 2px;">52.4</td> </tr> <tr> <td style="padding: 2px;">Thickness (mm)</td> <td style="padding: 2px;">1.52</td> </tr> </table>	Diameter (mm)	52.4	Thickness (mm)	1.52
Diameter (mm)	52.4				
Thickness (mm)	1.52				

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the engines of heading 84.07 or 84.08. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts of internal combustion piston engines of heading 84.07 or 84.08 (e.g., pistons, cylinders and cylinder blocks; cylinder heads; cylinder liners; inlet or exhaust valves; inlet or exhaust manifolds; piston rings; connecting-rods; carburettors; fuel nozzles).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8409.91.38, with a Most Favoured Nation (MFN) rate of duty of 1% 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 years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small>  <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8409.91.38 MFN - 1% ad valorem ATIGA - Zero		23-169
		<b>3</b>	<b>DATE ISSUED</b>
			24 April 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>				
	<b>“RING, PISTON SECOND, PART NO.: 13131-KYZ-9011-M1”</b>				
	<p>Based on the technical specifications, technical drawings, and photograph of the product submitted, subject article is the lower compression ring of a motorcycle’s piston. It assists the upper compression ring in forming a gas-tight barrier between the piston and cylinder wall to prevent combustion gases from leaking in the combustion chamber. It also helps in controlling the lubrication oil by sweeping/scraping the excess oil in the cylinder wall. Subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px;">Diameter (mm)</td> <td style="padding: 2px;">52.4</td> </tr> <tr> <td style="padding: 2px;">Thickness (mm)</td> <td style="padding: 2px;">1.52</td> </tr> </table>	Diameter (mm)	52.4	Thickness (mm)	1.52
Diameter (mm)	52.4				
Thickness (mm)	1.52				

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the engines of heading 84.07 or 84.08. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts of internal combustion piston engines of heading 84.07 or 84.08 (e.g., pistons, cylinders and cylinder blocks; cylinder heads; cylinder liners; inlet or exhaust valves; inlet or exhaust manifolds; piston rings; connecting-rods; carburetors; fuel nozzles).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8409.91.38, with a Most Favoured Nation (MFN) rate of duty of 1% 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 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> <b>MARILOU P. MENDOZA</b> 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8703.80.98 MFN - Zero ACFTA - 30% ad valorem		23-188
		<b>3</b>	<b>DATE ISSUED</b>
			24 April 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<b>“BYD TANG II EV”</b>								
	<p>Based on the technical specifications submitted, subject article is a completely built-up (CBU) all-wheel drive (AWD) electric sports utility vehicle (SUV). It uses a 180-kW electric motor (permanent magnet synchronous motor) as the sole means of propulsion. Subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td><b>Battery type</b></td> <td>BYD Ni-Co-Mn (NCM)</td> </tr> <tr> <td><b>Battery capacity (kWh)</b></td> <td>82.8</td> </tr> <tr> <td><b>Overall dimension (LxWxH) (mm)</b></td> <td>4,870 x 1,950 x 1,725</td> </tr> <tr> <td><b>Seating capacity</b></td> <td>7</td> </tr> </table>	<b>Battery type</b>	BYD Ni-Co-Mn (NCM)	<b>Battery capacity (kWh)</b>	82.8	<b>Overall dimension (LxWxH) (mm)</b>	4,870 x 1,950 x 1,725	<b>Seating capacity</b>	7
<b>Battery type</b>	BYD Ni-Co-Mn (NCM)								
<b>Battery capacity (kWh)</b>	82.8								
<b>Overall dimension (LxWxH) (mm)</b>	4,870 x 1,950 x 1,725								
<b>Seating capacity</b>	7								

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.). Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as “Electric Vehicles (EVs)”.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, 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 Digitally signed  <b>MARILOU P. MENDOZA</b> 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)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8703.80.98 MFN - Zero ACFTA - 30% ad valorem		23-190
		<b>3</b>	<b>DATE ISSUED</b>
			24 April 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<b>"BYD EA1 - DOLPHIN"</b>								
	Based on the technical specifications submitted, subject article is a completely built-up (CBU) hatchback electric car. It uses a 70-kW electric motor (permanent magnet synchronous motor) as the sole means of propulsion. Subject article has the following specifications:								
	<table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Battery type</td> <td>BYD Blade Lithium Iron Phosphate (LFP)</td> </tr> <tr> <td>Battery capacity (kWh)</td> <td>30.7</td> </tr> <tr> <td>Overall dimension (LxWxH) (mm)</td> <td>4,070 x 1,770 x 1,570</td> </tr> <tr> <td>Seating capacity</td> <td>5</td> </tr> </table>	Battery type	BYD Blade Lithium Iron Phosphate (LFP)	Battery capacity (kWh)	30.7	Overall dimension (LxWxH) (mm)	4,070 x 1,770 x 1,570	Seating capacity	5
Battery type	BYD Blade Lithium Iron Phosphate (LFP)								
Battery capacity (kWh)	30.7								
Overall dimension (LxWxH) (mm)	4,070 x 1,770 x 1,570								
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<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.). Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as "Electric Vehicles (EVs)".</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.98, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, 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  <small>Digitally signed</small>    <b>MARILOU P. MENDOZA</b>  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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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

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

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1902.19.90 MFN - 15% ad valorem AANZFTA - Zero		23-202
		<b>3</b>	<b>DATE ISSUED</b>
			24 April 2023

**4 DESCRIPTION OF GOOD**

**“SAN REMO ACTIVE FIBRE ENRICHED VEGERONI PASTA SHAPES”**

Based on the product specifications, ingredients declaration, production process flowchart, and photograph of the product submitted, subject article is an uncooked, coloured (red, green and cream/straw yellow) pasta in three different shapes and with a characteristic taste of tomato and spinach. It is produced by mixing durum wheat semolina with water and other ingredients (inulin, tomato paste, spinach powder, and/or beetroot powder), as applicable, followed by extrusion, drying, and cooling. Packed in 375-g plastic film packaging, subject article is used in salads, pasta bakes, or soups.



**5 REASONS FOR CLASSIFICATION**

Heading 19.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading are unfermented products made from semolinas or flours of wheat, maize, rice, potatoes, etc. These semolinas or flours (or intermixtures thereof) are first mixed with water and kneaded into a dough which may also incorporate other ingredients (e.g., very finely chopped vegetables, vegetable juice or purées, eggs, milk, gluten, diastases, vitamins, colouring matter, flavouring). The doughs are then formed (e.g., by extrusion and cutting, by rolling and cutting, by pressing, by moulding or by agglomeration in rotating drums) into specific predetermined shapes (such as tubes, strips, filaments, cockleshells, beads, granules, stars, elbow-bends, letters). In this process a small quantity of oil is sometimes added. These forms often give rise to the names of the finished products (e.g., macaroni, tagliatelle, spaghetti, noodles). The products are usually dried before marketing to facilitate transport, storage and conservation; in this dried form, they are brittle.

In view thereof, subject article is classified under AHTN 2022 subheading 1902.19.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “AANZ”.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed

**MARILOU P. MENDOZA**  
 Chairperson

**Note:** In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.



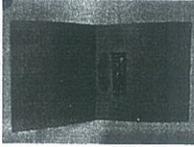


REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>   <b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>  <b>AHTN 3926.10.00</b> <b>MFN - 15% ad valorem</b> <b>ATIGA - Zero</b>	<b>2</b>   <b>TCC (AR) NO.</b> <b>23-219</b>
	<b>3</b>   <b>DATE ISSUED</b> <b>24 April 2023</b>

<b>4</b>   <b>DESCRIPTION OF GOOD</b>  <b>“KUMON® BINDER”</b>  Based on the sample submitted, subject article is an A5-size, plastic binder fitted with a metal lever clip inside. Available in blue and red colors, subject article is used to bind students' worksheets.  <div style="display: flex; justify-content: center; gap: 20px;">   </div>
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<b>5</b>   <b>REASONS FOR CLASSIFICATION</b>  Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or glueing together sheets of plastics.  In view thereof, subject article is classified under AHTN 2022 subheading 3926.10.00, 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.  <div style="text-align: right; margin-right: 100px;">                     FOR THE COMMISSION  <small>Digitally signed</small>    <b>MARILOU P. MENDOZA</b>                      Chairperson                 </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>
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