



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 105-2023

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MEMORANDUM

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

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

DATE : 15 February 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 09 February 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-007	"KOBO TNP40VTTS"	3824.99.99	MFN – 3% Ad Valorem
23-008	"MAXACTIVAT/ZN"	2817.00.10	MFN – 5% Ad Valorem
23-025	"PAZENIR (PACLITAXEL) 5 mg/mL POWDER FOR DISPERSION FOR INFUSION"	3004.90.89	MFN – Zero
23-029	"BALDUCCI RIGATONI NO. 58"	1902.19.90	MFN – 15% Ad Valorem ATIGA – Zero*
23-032	"BALDUCCI PENNE RIGATI NO. 18"	1902.19.90	MFN – 15% Ad Valorem ATIGA – Zero*
23-060	"SAN REMO LINGUINE"	1902.19.90	MFN – 15% Ad Valorem AANZFTA – Zero*

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



BUREAU OF CUSTOMS

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AOCG Memo No. 105-2023 p.2

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-061	"SAN REMO FETTUCCINE"	1902.19.90	MFN – 15% Ad Valorem AANZFTA – Zero*
23-062	"SAN REMO RISONI"	1902.19.90	MFN – 15% Ad Valorem AANZFTA – Zero*
23-063	"SAN REMO COUSCOUS"	1902.40.00	MFN – 10% Ad Valorem AANZFTA – Zero*
23-064	"SAN REMO ANGEL HAIR SPAGHETTI"	1902.19.90	MFN – 15% Ad Valorem AANZFTA – Zero*
23-065	"SAN REMO SPINACH FETTUCCINE"	1902.19.90	MFN – 15% Ad Valorem AANZFTA – Zero*
23-079	"PHILIPS 43BDL4550D 43" SIGNAGE SOLUTIONS D-LINE DISPLAY"	8528.52.00.100	MFN – Zero ACFTA – Zero*
23-080	"PHILIPS 37BDL3050S 37" SIGNAGE SOLUTIONS S-LINE DISPLAY"	8528.52.00.100	MFN – Zero ACFTA – Zero*
23-081	"PHILIPS 43BDL4511D 43" SIGNAGE SOLUTIONS D-LINE DISPLAY"	8528.52.00.100	MFN – Zero ACFTA – Zero*

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



email



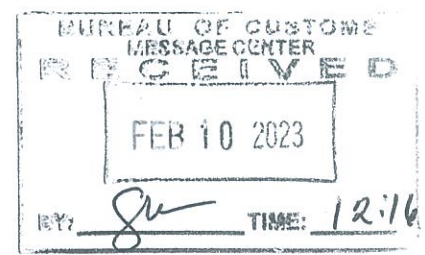
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-014

2/13
12:21

09 February 2023



COMMISSIONER YOGI FILEMON I. RUIZ
Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila

Dear **Commissioner Ruiz**:

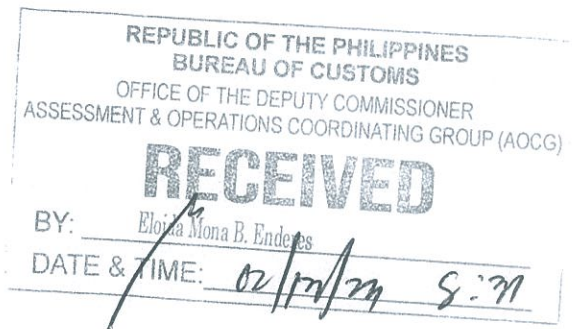
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of fourteen Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-007, 23-008, 23-025, 23-029, 23-032, 23-060, 23-061, 23-062, 23-063, 23-064, 23-065, 23-079, 23-080, and 23-081, issued by this Commission on 09 February 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

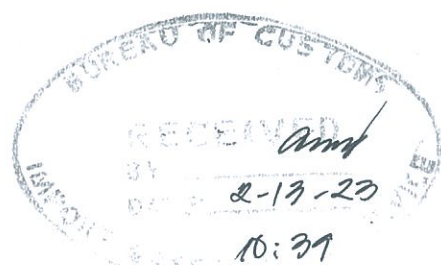
Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated
cc: The Secretary
Department of Finance
Manila



10 FEB 2023





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.99 MFN - 3% ad valorem		23-007
		3	DATE ISSUED
			09 February 2023

4	DESCRIPTION OF GOOD
	“KOBO TNP40VTTS”
	<p>Based on the brochure, specifications, product composition, and packaging information submitted, subject article is a titanium dioxide dispersion in the form of a white liquid. It is composed of C12-15 alkyl benzoate, titanium dioxide, aluminium hydroxide, polyhydroxystearic acid, isopropyl titanium triisostearate, and triethoxycaprylylsilane. Packed in 20-kg plastic pails, subject article is used in formulating mild or hypoallergenic sun care products for babies, children, and persons with sensitive skin, for protection against ultraviolet A (UVA) or ultraviolet B (UVB) rays.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, 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>MariLou P. Mendoza</i> <small>Digitally signed</small></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>



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY AHTN 2817.00.10 MFN - 5% ad valorem	2 TCC (AR) NO. 23-008
	3 DATE ISSUED 09 February 2023

4 DESCRIPTION OF GOOD “MAXACTIVAT/ZN” <p>Based on the product information sheet, product and safety data sheets, certificate of composition, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and sample submitted, subject article is a pure activated zinc oxide in the form of a beige powder with a mean particle size of approximately 10 µm. Packed in 1-kg or 15-kg bags, subject article is used as a nutritional additive in premixes and compound feed for all animal species.</p>

5 REASONS FOR CLASSIFICATION <p>Heading 28.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, zinc oxide. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that zinc oxide is mainly used in industrial paints. It is also used in the rubber industry, ceramic, glass manufacturing, electronics and pharmaceuticals. Zinc oxide is also a precursor of a wide variety of inorganic or organic salts used in the manufacture of plastics.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2817.00.10, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: center;">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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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.89 MFN - Zero		23-025
		3	DATE ISSUED
			09 February 2023

4 DESCRIPTION OF GOOD

“PAZENIR (PACLITAXEL) 5 mg/mL POWDER FOR DISPERSION FOR INFUSION”

Based on the package leaflet and photographs of the product submitted, subject article is a white to yellow sterile lyophilized powder for infusion, containing 100 mg paclitaxel as active ingredient. Paclitaxel is a cytotoxic anticancer drug which is present in the form of nanoparticles bound to human protein albumin. Packed in a carton box containing one glass vial, subject article is to be reconstituted with 0.9% sodium chloride to produce a dispersion containing 5-mg paclitaxel. It is to be administered intravenously using an infusion set with an integrated 15-µm filter, for the treatment of breast, pancreatic, and lung cancer.

5 REASONS FOR CLASSIFICATION

Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.

The Supplementary Explanatory Notes (SEN) to AHTN 2022 subheadings 3004.90.81, 3004.90.82, and 3004.90.89 state that other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases are solely formulated for patients with cancer, heart ailments, Human Immune-deficiency Virus (HIV)/Acquired Immune Deficiency Syndrome (AIDS) or HIV/AIDS, renal failure or other lingering illnesses and used by the patient as maintenance to suppress the patients' condition at its present level or prevent possible complications. These include antineoplastic medicines, dialysis solutions and preparations, chemotherapy solutions, and cardiovascular drugs.

In view thereof, subject article is classified under AHTN 2022 subheading 3004.90.89, with a Most Favoured Nation (MFN) rate of duty of zero.

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 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1902.19.90 MFN - 15% ad valorem ATIGA - Zero		23-029
		3	DATE ISSUED
			09 February 2023

4 DESCRIPTION OF GOOD

“BALDUCCI RIGATONI NO. 58”

Based on the product specifications, ingredients declaration and confirmation, production process flowchart, and photograph of the product submitted, subject article is an uncooked rigatoni pasta in the form of straight, ribbed hollow tubes with flat-cut ends. It is produced by mixing 100% durum wheat semolina and water, followed by extrusion, drying, and cooling. Subject article is available in 500-g plastic film packaging.



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 Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to the 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

Mari Lou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
 Chairperson

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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1902.19.90 MFN - 15% ad valorem ATIGA - Zero		23-032
		3	DATE ISSUED
			09 February 2023

4	DESCRIPTION OF GOOD
	<p>“BALDUCCI PENNE RIGATI NO. 18”</p> <p>Based on the product specifications, ingredients declaration and confirmation, production process flowchart, and photograph of the product submitted, subject article is an uncooked penne rigati pasta in the form of ribbed, straight, hollow tubes with slanted-cut ends. It is produced by mixing 100% durum wheat semolina and water, followed by extrusion, drying, and cooling. It is available in 500-g plastic film packaging.</p>



5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>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 Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to the 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</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><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 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1902.19.90 MFN - 15% ad valorem AANZFTA - Zero		23-060
		3	DATE ISSUED
			09 February 2023

4	DESCRIPTION OF GOOD
	<p>“SAN REMO LINGUINE”</p> <p>Based on the product specifications, ingredients declaration, production process flowchart, and photograph of the product submitted, subject article is an uncooked linguine (flat pasta). It is produced by mixing 100% Australian durum wheat semolina and water, followed by extrusion, drying, and cooling. Subject article is available in 500-g plastic film packaging.</p>



5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>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”.</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>Mari Lou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>




REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1902.19.90 MFN - 15% ad valorem AANZFTA - Zero		23-061
		3	DATE ISSUED
			09 February 2023

4	DESCRIPTION OF GOOD
	<p>“SAN REMO FETTUCCINE”</p> <p>Based on the product specifications, ingredients declaration, production process flowchart, and photograph of the product submitted, subject article is an uncooked fettuccine (flat, wide pasta). It is produced by mixing 100% Australian durum wheat semolina and water, followed by extrusion, drying, and cooling. Subject article is available in 500-g plastic film packaging.</p>
	
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)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1902.19.90 MFN - 15% ad valorem AANZFTA - Zero		23-062
		3	DATE ISSUED
			09 February 2023

4	DESCRIPTION OF GOOD
	“SAN REMO RISONI”
	<p>Based on the product specifications, ingredients declaration, production process flowchart, and photograph of the product submitted, subject article is an uncooked risoni (small rice-shaped pasta). It is produced by mixing 100% Australian durum wheat semolina and water, followed by extrusion, drying, and cooling. Available in 500-g plastic film packaging, subject article is ideal for soup recipes, and a versatile choice for both main courses and side dishes.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>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”.</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>



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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 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1902.40.00 MFN - 10% ad valorem AANZFTA - Zero		23-063
		3	DATE ISSUED
			09 February 2023

4	DESCRIPTION OF GOOD
	<p>“SAN REMO COUSCOUS”</p> <p>Based on the product specifications, ingredients declaration, production process flowchart, and photograph of the product submitted, subject article is an uncooked couscous (tiny, pellet-shaped pasta) produced by mixing 100% durum wheat semolina and water and forming into fluffy grains, followed by steaming, and multi-stage drying. Packed in 500-g plastic film packs inside a carton box, subject article is ideal for Mediterranean-inspired dishes or salads.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 19.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, couscous, whether or not prepared. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers couscous which is a heat-treated semolina. Couscous of this heading may be cooked or otherwise prepared (e.g., put up with meat, vegetables and other ingredients as the complete dish which bears the same name).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1902.40.00, with a Most Favoured Nation (MFN) rate of duty of 10% 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”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;">Digitally signed </p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>





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TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1902.19.90 MFN - 15% ad valorem AANZFTA - Zero		23-064
		3	DATE ISSUED
			09 February 2023

4	DESCRIPTION OF GOOD
	<p>“SAN REMO ANGEL HAIR SPAGHETTI”</p> <p>Based on the product specifications, ingredients declaration, production process flowchart, and photograph of the product submitted, subject article is an uncooked, cream to straw-yellow and thin spaghetti. It is produced by mixing 100% Australian durum wheat semolina and water, followed by extrusion, drying, and cooling. Subject article is available in 500-g plastic film packaging.</p>



5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>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”.</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>

FOR THE COMMISSION

Mari Lou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1902.19.90 MFN - 15% ad valorem AANZFTA - Zero		23-065
		3	DATE ISSUED
			09 February 2023

4 DESCRIPTION OF GOOD

“SAN REMO SPINACH FETTUCCINE”

Based on the product specifications, ingredients declaration, production process flowchart, and photograph of the product submitted, subject article is an uncooked spinach-flavoured fettuccine (flat, wide pasta). It is produced by mixing 100% durum wheat semolina, spinach powder, and water, followed by extrusion, drying, and cooling. Subject article is available in 500-g plastic film packaging.



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

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.52.00.100 MFN - Zero ACFTA - Zero		23-079
		3	DATE ISSUED
			09 February 2023

4	DESCRIPTION OF GOOD														
	“PHILIPS 43BDL4550D 43” SIGNAGE SOLUTIONS D-LINE DISPLAY”														
	<p>Based on the brochure submitted, subject article is a wide-view signage display powered by Android operating system. It features an integrated display management software for accessing and controlling multimedia content. It has built-in speakers, WiFi, internal memory, and Input/Output (I/O) ports. Designed to be used as a digital signage for public environments, subject article comes with a quick start guide, remote control, and AC power cord, among others, and has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Diagonal screen size (inch)</td> <td>42.5</td> </tr> <tr> <td>Panel Resolution</td> <td>3,840 x 2,160</td> </tr> <tr> <td>Viewing angle (H / V)</td> <td>178 / 178 degree</td> </tr> <tr> <td>Dimensions (WxHxD) (mm)</td> <td>973.0 x 561.2 x 63.5</td> </tr> <tr> <td>Product weight (kg)</td> <td>10.71</td> </tr> <tr> <td>Electrical requirement</td> <td>100 ~ 240 VAC, 50 ~ 60 Hz</td> </tr> <tr> <td>I / O Ports</td> <td>Display Port (DP), Digital Visual Interface (DVI), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB), 3.5 mm audio jack interface, RJ45 interface, and RS232C interface</td> </tr> </table>	Diagonal screen size (inch)	42.5	Panel Resolution	3,840 x 2,160	Viewing angle (H / V)	178 / 178 degree	Dimensions (WxHxD) (mm)	973.0 x 561.2 x 63.5	Product weight (kg)	10.71	Electrical requirement	100 ~ 240 VAC, 50 ~ 60 Hz	I / O Ports	Display Port (DP), Digital Visual Interface (DVI), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB), 3.5 mm audio jack interface, RJ45 interface, and RS232C interface
Diagonal screen size (inch)	42.5														
Panel Resolution	3,840 x 2,160														
Viewing angle (H / V)	178 / 178 degree														
Dimensions (WxHxD) (mm)	973.0 x 561.2 x 63.5														
Product weight (kg)	10.71														
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I / O Ports	Display Port (DP), Digital Visual Interface (DVI), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB), 3.5 mm audio jack interface, RJ45 interface, and RS232C interface														
															

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00.100, with a Most Favoured Nation (MFN) rate of duty of zero 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>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.52.00.100 MFN - Zero ACFTA - Zero		23-080
		3	DATE ISSUED
			09 February 2023

4	DESCRIPTION OF GOOD														
	“PHILIPS 37BDL3050S 37” SIGNAGE SOLUTIONS S-LINE DISPLAY”														
	<p>Based on the brochure submitted, subject article is a stretched signage display powered by Android operating system. It features an integrated display management software for accessing and controlling multimedia content over a local area network (LAN) connection. It has an internal memory and Input/Output (I/O) ports. Designed to be used as a digital signage for public environments, subject article comes with a quick start guide, remote control, and AC power cord, among others, and has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Diagonal screen size (inch)</td> <td>37</td> </tr> <tr> <td>Panel Resolution</td> <td>1,920 x 540</td> </tr> <tr> <td>Viewing angle (H / V)</td> <td>178 / 178 degree</td> </tr> <tr> <td>Dimensions (WxHxD) (mm)</td> <td>928.5 x 282.3 x 48.7</td> </tr> <tr> <td>Product weight (kg)</td> <td>7.76</td> </tr> <tr> <td>Electrical requirement</td> <td>100 ~ 240 VAC, 50 ~ 60 Hz</td> </tr> <tr> <td>I / O Ports</td> <td>High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB), Video Graphics Array (VGA), 3.5 mm audio jack interface, RJ45 interface, and RS232C interface</td> </tr> </table>	Diagonal screen size (inch)	37	Panel Resolution	1,920 x 540	Viewing angle (H / V)	178 / 178 degree	Dimensions (WxHxD) (mm)	928.5 x 282.3 x 48.7	Product weight (kg)	7.76	Electrical requirement	100 ~ 240 VAC, 50 ~ 60 Hz	I / O Ports	High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB), Video Graphics Array (VGA), 3.5 mm audio jack interface, RJ45 interface, and RS232C interface
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5 REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).

In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00.100, with a Most Favoured Nation (MFN) rate of duty of zero 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

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.52.00.100 MFN - Zero ACFTA - Zero		23-081
		3	DATE ISSUED
			09 February 2023

4	DESCRIPTION OF GOOD														
	“PHILIPS 43BDL4511D 43” SIGNAGE SOLUTIONS D-LINE DISPLAY”														
	<p>Based on the brochure submitted, subject article is a wide-view signage display. It features an integrated display management software for accessing and controlling multimedia content over a local area network (LAN) connection. It has built-in speakers, internal memory, and Input/Output (I/O) ports. Designed to be used as a digital signage for public environments, subject article comes with a quick start guide, remote control, and AC power cord, among others, and has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Diagonal screen size (inch)</td> <td>42.5</td> </tr> <tr> <td>Panel Resolution</td> <td>3,840 x 2,160</td> </tr> <tr> <td>Viewing angle (H / V)</td> <td>178 / 178 degree</td> </tr> <tr> <td>Dimensions (WxHxD) (mm)</td> <td>973.0 x 561.2 x 63.5</td> </tr> <tr> <td>Product weight (kg)</td> <td>10.71</td> </tr> <tr> <td>Electrical requirement</td> <td>100 ~ 240 VAC, 50 ~ 60 Hz</td> </tr> <tr> <td>I / O Ports</td> <td>Display Port (DP), Digital Visual Interface (DVI), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB), 3.5 mm audio jack interface, RJ45 interface, and RS232C interface</td> </tr> </table>	Diagonal screen size (inch)	42.5	Panel Resolution	3,840 x 2,160	Viewing angle (H / V)	178 / 178 degree	Dimensions (WxHxD) (mm)	973.0 x 561.2 x 63.5	Product weight (kg)	10.71	Electrical requirement	100 ~ 240 VAC, 50 ~ 60 Hz	I / O Ports	Display Port (DP), Digital Visual Interface (DVI), High-Definition Multimedia Interface (HDMI), Universal Serial Bus (USB), 3.5 mm audio jack interface, RJ45 interface, and RS232C interface
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	<p>Heading 85.28 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8528.52.00.100, with a Most Favoured Nation (MFN) rate of duty of zero 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>MariLou P. Mendoza</i> <small>Digitally signed</small></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>