



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 150 - 2023

## MEMORANDUM

MASTER COPY  
*mm*

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

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

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

**DATE :** 19 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 11 April 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-191	"SAN REMO LA PASTA ALFREDO FLAVOUR PASTA & SAUCE"	1902.30.90	MFN – 15% Ad Valorem AANZFTA – Zero*
23-192	"LEE KUM KEE SESAME OIL"	1517.90.69	MFN – 15% Ad Valorem ACFTA – Zero*
23-193	"SAN REMO LA PASTA CARBONARA FLAVOUR PASTA & SAUCE"	1902.30.90	MFN – 15% Ad Valorem AANZFTA – Zero*
23-200	"SAN REMO TOMATO & BASIL HOMESTYLE PASTA SAUCE"	2103.20.00	MFN – 10% Ad Valorem AANZFTA – Zero*
23-201	"SAN REMO BOLOGNESE HOMESTYLE PASTA SAUCE"	2103.20.00	MFN – 10% Ad Valorem AANZFTA – Zero*
23-236	"TABASCO® BRAND GREEN PEPPER SAUCE"	2103.20.00	MFN – 7% Ad Valorem

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

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**

email



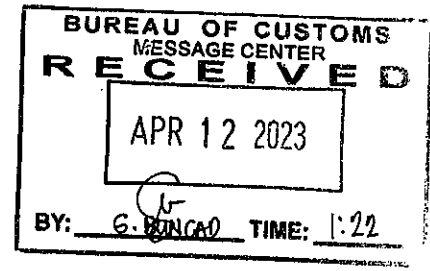
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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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TCOC Ref. No. 23-028

11 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 six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-191, 23-192, 23-193, 23-200, 23-201, and 23-236, issued by this Commission on 11 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.

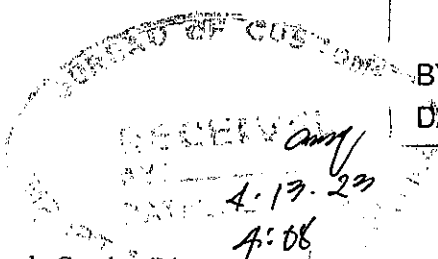
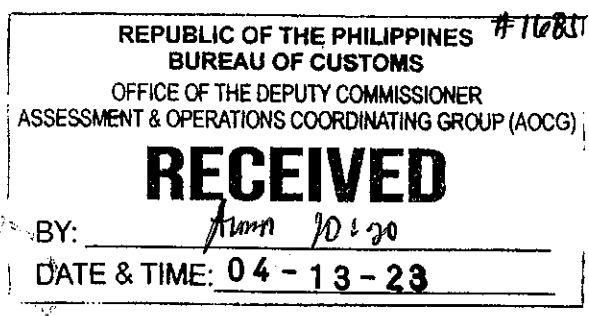
Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)  
4/13  
5:00

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



12 APR 2023






REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>  <p style="text-align: center;">AHTN 1902.30.90 MFN - 15% ad valorem AANZFTA - Zero</p>	<table border="1"> <tr> <td data-bbox="1029 387 1093 465"><b>2</b></td> <td data-bbox="1093 387 1380 465"><b>TCC (AR) NO.</b> 23-191</td> </tr> <tr> <td data-bbox="1029 465 1093 582"><b>3</b></td> <td data-bbox="1093 465 1380 582"><b>DATE ISSUED</b> 11 April 2023</td> </tr> </table>	<b>2</b>	<b>TCC (AR) NO.</b> 23-191	<b>3</b>	<b>DATE ISSUED</b> 11 April 2023
<b>2</b>	<b>TCC (AR) NO.</b> 23-191				
<b>3</b>	<b>DATE ISSUED</b> 11 April 2023				

<b>4   DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>"SAN REMO LA PASTA ALFREDO FLAVOUR PASTA &amp; SAUCE"</b></p> <p>Based on the product specifications, ingredients declaration, production process flowchart, photograph of the product, and sample submitted, subject article is a pasta preparation consisting of short, twisted uncooked fettuccine and cheese-flavoured powder mix. It is made of pasta (80% durum wheat semolina), milk solids, cheese powders, thickeners, flavours, yeast extract, beverage whitener, salt, sugar, mustard powder, vegetable protein extract, chives, stabilisers, acidity regulator, and garlic powder. Packed in 120-g metalized pouches, subject article is cooked for 7-8 minutes in a mixture of water, low-fat milk, and butter before consumption.</p> <div style="text-align: right;">  </div>
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<b>5   REASONS FOR CLASSIFICATION</b>  <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. The pasta of this heading may be cooked, stuffed with meat, fish, cheese or other substances in any proportion or otherwise prepared (e.g., as prepared dishes containing other ingredients such as vegetables, sauce, meat). Cooking serves to soften the pasta without changing its basic original form.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1902.30.90, 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 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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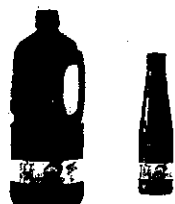
REPUBLIC OF THE PHILIPPINES


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 1517.90.69 MFN - 15% ad valorem ACFTA - Zero		23-192
		<b>3</b>	<b>DATE ISSUED</b>
			11 April 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“LEE KUM KEE SESAME OIL”</b>
	<p>Based on the ingredients declaration, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a mixture of sesame oil and soybean oil in the form of a light amber free-flowing liquid. Packed in 115-mL, 207-mL, and 410-mL glass bottles; in 1.75-L polyethylene terephthalate (PET) bottles; and in 17.2-L bag-in-box (BIB), subject article is used in sautéing meats and vegetables or is added to dressings and marinades, to impart flavour and fragrance and accent the overall taste of dishes.</p> <div style="text-align: right;">  </div>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 15.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that they are generally liquid or solid mixtures or preparations of, among others, different vegetable fats or oils or their fractions.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1517.90.69, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>






REPUBLIC OF THE PHILIPPINES


## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	AHTN 1902.30.90 MFN - 15% ad valorem AANZFTA - Zero	2	TCC (AR) NO.
				23-193
			3	DATE ISSUED
			11 April 2023	

4	DESCRIPTION OF GOOD
	<p align="center"><b>"SAN REMO LA PASTA CARBONARA FLAVOUR PASTA &amp; SAUCE"</b></p> <p>Based on the product specifications, ingredients declaration, production process flowchart, photograph of the product, and sample submitted, subject article is a pasta preparation consisting of short, twisted uncooked fettuccine and smoked bacon-flavoured powder mix. It is made of pasta (80% durum wheat semolina), milk solids, cheese powders, thickeners, flavours, yeast extract, beverage whitener, salt, sugar, vegetable protein extract, bacon-flavoured granules, stabilisers, acidity regulator, chives, and colours. Packed in 120-g metalized pouches, subject article is cooked for 7-8 minutes in a mixture of water, low-fat milk, and butter before consumption.</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. The pasta of this heading may be cooked, stuffed with meat, fish, cheese or other substances in any proportion or otherwise prepared (e.g., as prepared dishes containing other ingredients such as vegetables, sauce, meat). Cooking serves to soften the pasta without changing its basic original form.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1902.30.90, 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 align="right">FOR THE COMMISSION Digitally signed  <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)

<p><b>1</b>   <b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 2103.20.00 MFN - 10% ad valorem AANZFTA - Zero</p>	<p><b>2</b>   <b>TCC (AR) NO.</b></p> <p style="text-align: center;">23-200</p> <p><b>3</b>   <b>DATE ISSUED</b></p> <p style="text-align: center;">11 April 2023</p>
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<p><b>4</b>   <b>DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“SAN REMO TOMATO &amp; BASIL HOMESTYLE PASTA SAUCE”</b></p> <p>Based on the product specifications, ingredients declaration, and photograph of the product submitted, subject article is a tomato and basil pasta sauce made of tomatoes (78%) (diced tomato, tomato puree, tomato paste, citric acid, and mineral salt), onion, water, olive oil, salt, vegetable oil, sugar, garlic, natural flavours, herbs [basil (0.1%)], spices, and natural colour (paprika oleoresin). Subject article is packed in 500-g glass jars.</p> 
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<p><b>5</b>   <b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. They may also serve as a medium in which food is contained, for example, the velouté sauce of creamed chicken. The heading also includes certain preparations, based on vegetables or fruit, which are mainly liquids, emulsions or suspensions, and sometimes contain visible pieces of vegetables or fruit. These preparations differ from prepared or preserved vegetables and fruit of Chapter 20 in that they are used as sauces, i.e., as an accompaniment to food or in the preparation of certain food dishes, but are not intended to be eaten by themselves. Examples of products covered by the heading are tomato ketchup (a preparation made from tomato purée, sugar, vinegar, salt and spices) and other tomato sauces, among others.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.20.00, 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 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 2103.20.00 MFN - 10% ad valorem AANZFTA - Zero		23-201
		<b>3</b>	<b>DATE ISSUED</b>
			11 April 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SAN REMO BOLOGNESE HOMESTYLE PASTA SAUCE”</b>
	<p>Based on the product specifications, ingredients declaration, production process flowchart, and photograph of the product submitted, subject article is a Bolognese pasta sauce made of tomatoes (72%) (diced tomatoes, tomato puree, tomato paste, citric acid, and mineral salt), water, onion, vegetable oil, carrot, maize starch, cheese, sugar, yeast extract, salt, garlic, capsicum, citric acid, herb, natural flavours, white pepper, and natural colour (paprika oleoresin). Subject article is packed in 500-g glass jars.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. They may also serve as a medium in which food is contained, for example, the velouté sauce of creamed chicken. The heading also includes certain preparations, based on vegetables or fruit, which are mainly liquids, emulsions or suspensions, and sometimes contain visible pieces of vegetables or fruit. These preparations differ from prepared or preserved vegetables and fruit of Chapter 20 in that they are used as sauces, i.e., as an accompaniment to food or in the preparation of certain food dishes, but are not intended to be eaten by themselves. Examples of products covered by the heading are tomato ketchup (a preparation made from tomato purée, sugar, vinegar, salt and spices) and other tomato sauces, among others.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.20.00, 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>

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA

Chairperson

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





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AOCG Memo No. 150-2023 p. 8

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p>AHTN - 2103.90.11 MFN - 7% ad valorem</p>	<p><b>2   TCC (AR) NO.</b></p> <p>23-236</p> <p><b>3   DATE ISSUED</b></p> <p>11 April 2023</p>
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<p><b>4   DESCRIPTION OF GOOD</b></p> <p><b>“TABASCO® BRAND GREEN PEPPER SAUCE”</b></p> <p>Based on the brochure, ingredient statement, manufacturing process flowchart, product information sheet, product label, and photograph of packaging submitted, subject article is a green pepper sauce produced by blending jalapeño pepper, distilled vinegar, water, salt, cornstarch, xanthan gum, and ascorbic acid, followed by screening and packaging. Packed in 60-mL glass bottles and 946-mL plastic gallons, subject article is used as a condiment in a variety of dishes and recipes.</p>
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<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.11, with a Most Favoured Nation (MFN) rate of duty of 7% 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 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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