



BUREAU OF CUSTOMS

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ACCOUNTABILITY

AOCG Memo No. 112-2022

MEMORANDUM

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

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

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

DATE : 15 March 2022

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

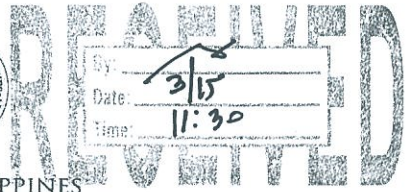
TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-279	"FLASH LOADER KEY, MODEL: DFF-099"	8523.51.30	MFN – Zero*
21-342	"OLYMPUS 4K UHD LCD MONITOR, Model: OEV321UH"	8528.59.10	MFN – 15% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
21-346	"OLYMPUS VISERA ELITE II CAMERA HEAD, MODEL NO.: CH-S200-XZ-EB"	9018.90.30A	MFN – Zero* PJEPA – Zero* AJCEPA – Zero*
21-347	"OLYMPUS VISERA ELITE II VIDEO SYSTEM CENTER, MODEL NO.: OTV - S200"	9018.90.30A	MFN – Zero* PJEPA – Zero* AJCEPA – Zero*
21-350	"SHARP 42" LCD PANEL MODULE, MODEL: A3KUKDFLSP"	8529.90.91B	MFN – Zero* ATIGA – Zero*
22-013	"SILVER-ELEPHANT NISIN"	3824.99.70	MFN – 3% Ad Valorem ACFTA – Zero*

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 112-2022 p. 2

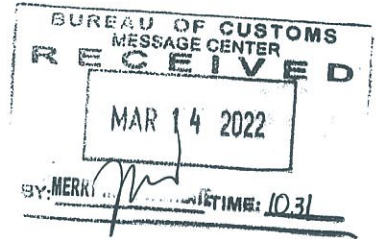


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-017

11 March 2022

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



Dear Commissioner Guerrero:

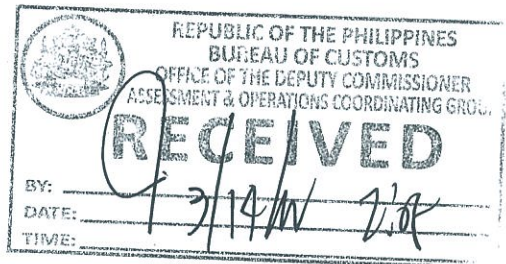
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-279, 21-342, 21-346, 21-347, 21-350, and 22-013, issued by this Commission on 11 March 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila






REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8523.51.30 MFN - Zero		21-279
		3	DATE ISSUED
			11 March 2022

4	DESCRIPTION OF GOOD																	
	"FLASH LOADER KEY, MODEL: DFF-099"																	
	<p>Based on the technical specifications submitted, subject article is a software application stored in a universal serial bus (USB) media. It is to be loaded into any Delta controller, with V3.30 Release 2 firmware and higher, and with larger memory, to upgrade and facilitate the flashing process of the controller. As each controller is flashed, the initial 50 credits on the hardware key are reduced by a pre-determined amount. However, additional credits can be purchased for hardware keys with depleted credits. Subject article has the following specifications:</p>																	
	<table border="1"> <tr><td>Hardware</td><td>USB Key</td></tr> <tr><td>Operating system</td><td>Windows 95/98/NT/2000/XP/2003 Server</td></tr> <tr><td>Dimension (mm)</td><td>55 x 7 (L x W)</td></tr> </table>	Hardware	USB Key	Operating system	Windows 95/98/NT/2000/XP/2003 Server	Dimension (mm)	55 x 7 (L x W)											
Hardware	USB Key																	
Operating system	Windows 95/98/NT/2000/XP/2003 Server																	
Dimension (mm)	55 x 7 (L x W)																	
	<table border="1"> <tr><td colspan="2">Upgrade Type:</td><td style="text-align: center;">Credit</td></tr> <tr><td>Modbus Unit (per Modbus device)</td><td></td><td style="text-align: center;">10</td></tr> <tr><td>V2-V3 DCU Firmware</td><td></td><td style="text-align: center;">36</td></tr> <tr><td>V2-V3 DAC Firmware (includes DVC)</td><td></td><td style="text-align: center;">2</td></tr> <tr><td>eweb</td><td></td><td style="text-align: center;">40</td></tr> </table>	Upgrade Type:		Credit	Modbus Unit (per Modbus device)		10	V2-V3 DCU Firmware		36	V2-V3 DAC Firmware (includes DVC)		2	eweb		40		
Upgrade Type:		Credit																
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V2-V3 DAC Firmware (includes DVC)		2																
eweb		40																

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.23 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers different types of media, whether or not recorded, for the recording of sound or of other phenomena (e.g., numerical data; text; images, video or other graphical data; software). In particular, this heading covers, among others, semiconductor media. Products of this group contain one or more electronic integrated circuits. Thus, this group includes, among others, solid-state, non-volatile data storage devices for recording data from an external source (see Note 5 (a) to this Chapter). Example of solid state non-volatile storage devices are USB flash drives.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8523.51.30, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</i></p>






REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.59.10		21-342
	MFN - 15% ad valorem	3	DATE ISSUED
	PJEP A - Zero		11 March 2022
	AJCEPA - Zero		

4	DESCRIPTION OF GOOD										
	<p align="center">"OLYMPUS® 4K UHD LCD MONITOR, Model: OEV321UH"</p> <p>Based on the brochure and technical information submitted, subject article is a liquid crystal display (LCD) monitor with ultra-high definition (UHD) image quality designed for Olympus® endoscopy systems. It has the following specifications:</p> <table border="1"> <tr> <td>Screen Size</td> <td>31.5"</td> </tr> <tr> <td>Resolution</td> <td>3,840 x 2,160</td> </tr> <tr> <td>Connectivity</td> <td>HDMI In - 1 Display Port In - 1 12G-SDI In/Out - 2/2</td> </tr> <tr> <td>Dimensions (WxHxD) (mm)</td> <td>753.9 x 476.3 x 79.2</td> </tr> <tr> <td>Net Weight (kg)</td> <td>11.8</td> </tr> </table> 	Screen Size	31.5"	Resolution	3,840 x 2,160	Connectivity	HDMI In - 1 Display Port In - 1 12G-SDI In/Out - 2/2	Dimensions (WxHxD) (mm)	753.9 x 476.3 x 79.2	Net Weight (kg)	11.8
Screen Size	31.5"										
Resolution	3,840 x 2,160										
Connectivity	HDMI In - 1 Display Port In - 1 12G-SDI In/Out - 2/2										
Dimensions (WxHxD) (mm)	753.9 x 476.3 x 79.2										
Net Weight (kg)	11.8										

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that monitors, projectors and television sets utilize different technologies, such as CRT (cathode-ray tube), LCD (liquid crystal display), DMD (digital micromirror device), OLED (organic light-emitting diodes) and plasma, to display images. Monitors and projectors may be capable of receiving a variety of signals from different sources.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8528.59.10, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEP A) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "JP" and "AJ", respectively.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</i></p>




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9018.90.30A MFN - Zero PJEPA - Zero AJCEPA - Zero		21-346
		3	DATE ISSUED
			11 March 2022

4	DESCRIPTION OF GOOD						
	<p style="text-align: center;">“OLYMPUS VISERA ELITE II CAMERA HEAD, MODEL NO.: CH-S200-XZ-EB”</p> <p>Based on the product brochures and technical information submitted, subject article is a 3-CMOS (complementary metal oxide semi-conductor) sensor-based endoscopic camera head. It delivers high-definition video signals to an endoscopic video processing device used in the observation of various medical specialties such as laparoscopy, cystoscopy, ureteroscopy, laryngoscopy, arthroscopy, and other endoscopic surgeries, among others. Subject article is designed as a small, compact, and lightweight device for easy maneuverability and is to be used as a dedicated camera head for the Visera Elite II system. It has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Camera head weight</td> <td>220 g</td> </tr> <tr> <td>Cable</td> <td>Φ 6.8 mm x 3 m</td> </tr> <tr> <td>Magnification Ratio</td> <td>Focal length f = 15.9 to 31.3 mm</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div>	Camera head weight	220 g	Cable	Φ 6.8 mm x 3 m	Magnification Ratio	Focal length f = 15.9 to 31.3 mm
Camera head weight	220 g						
Cable	Φ 6.8 mm x 3 m						
Magnification Ratio	Focal length f = 15.9 to 31.3 mm						

5	REASONS FOR CLASSIFICATION
	<p>Heading 90.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc. This group includes endoscopes: gastroscopes, thoracosopes, peritoneoscopes, bronchoscopic telescopes, cystoscopes, urethrosopes, resectoscopes, cardioscopes, colonoscopes, nephroscopes, laryngoscopes, etc.</p> <p>Subject to the provisions of Notes 1 and 2 to this Chapter, parts and accessories of apparatus or appliances of this heading remain classified here.</p>



2	TCC (AR) NO.
	21-346

In view thereof, subject article is classified under AHTN 2017 subheading 9018.90.30A, with a Most Favoured Nation (MFN) rate of duty of zero; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of CO Forms "JP" and "AJ", respectively.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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



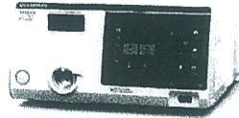
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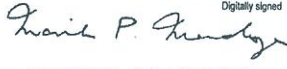
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9018.90.30A MFN - Zero PJEPA - Zero AJCEPA - Zero		21-347
		3	DATE ISSUED
			11 March 2022

4	DESCRIPTION OF GOOD						
	<p style="text-align: center;">"OLYMPUS® VISERA ELITE II VIDEO SYSTEM CENTER, MODEL NO.: OTV-S200"</p> <p>Based on the product brochures and technical information submitted, subject article is an all-in-one endoscopic imaging system combining the functionalities of video processing, light source, and visualization. It is an integrated solution optimized for each medical specialty such as laryngoscopy, cystoscopy, ureteroscopy, and other endoscopic surgeries, among others. Subject article is designed to receive, process, and record video signals from, as well as provide illumination to, various dedicated camera heads or videoscopes of the Visera Elite II system. It has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Power supply (rated)</td> <td>100-240 V AC; 50/60 Hz; 400 VA input</td> </tr> <tr> <td>Dimensions (W x H x D)</td> <td>383 x 199 x 506 mm</td> </tr> <tr> <td>Weight</td> <td>19.3 kg</td> </tr> </table> <div style="text-align: right;">  </div>	Power supply (rated)	100-240 V AC; 50/60 Hz; 400 VA input	Dimensions (W x H x D)	383 x 199 x 506 mm	Weight	19.3 kg
Power supply (rated)	100-240 V AC; 50/60 Hz; 400 VA input						
Dimensions (W x H x D)	383 x 199 x 506 mm						
Weight	19.3 kg						

5	REASONS FOR CLASSIFICATION
	<p>Heading 90.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc. This group includes endoscopes: gastroscopes, thoracoscopes, peritoneoscopes, bronchoscopic telescopes, cystoscopes, urethoscopes, resectoscopes, cardioscopes, colonoscopes, nephroscopes, laryngoscopes, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9018.90.30A, with a Most Favoured Nation (MFN) rate of duty of zero; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of CO Forms "JP" and "AJ", respectively.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION Digitally signed  MARILOU P. MENDOZA Chairperson</p> <p>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>



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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 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8529.90.91B MFN - Zero ATIGA - Zero		21-350
		3	DATE ISSUED
			11 March 2022

4 DESCRIPTION OF GOOD

"SHARP 42" LCD PANEL MODULE, MODEL: A3KUKDFLSP"

Based on the technical specifications submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a light-emitting diode (LED) television (TV) set, consisting of the following major parts:

Quantity	Part Name	Description
1	Open cell LCD panel	It receives and displays picture information processed by the main unit.
2	Optical (prism) sheets	These refract backlight for uniform illumination of the LCD panel.
1	Diffusion plate	This scatters the light evenly on the screen.
1	Reflector sheet	This reflects backlight for better illumination.
3	Backlight LED bars	These provide the light to view the picture information on LCD panel.
1	Front cabinet	These house the components/parts of the television.
1	LCD panel chassis	
1	Backlight LED chassis	
1	Rear cabinet	

Subject parts are to be imported as a sub-assembled TV module without a tuner. The module, together with the main control unit (containing the TV tuner), power unit, and other components, will be assembled locally to make a complete LED TV set.

5 REASONS FOR CLASSIFICATION

Heading 85.29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28. 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 the apparatus of the four preceding headings.

In view thereof, subject article is classified under AHTN 2017 subheading 8529.90.91B, with a Most Favoured Nation (MFN) rate of duty of zero 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 (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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





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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 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.70 MFN - 3% ad valorem ACFTA - Zero		22-013
		3	DATE ISSUED
			11 March 2022

4	DESCRIPTION OF GOOD
	"SILVER-ELEPHANT NISIN"
	<p>Based on the composition certificate, material safety data sheet, product information sheet, specification of packaging, and photograph of packaging and actual product submitted, subject article is a peptide-based preparation in the form of a beige powder composed of nisin (peptide), sodium chloride, and protein. Packed in 500-g bottles, 1-kg bags, 10-kg cartons, or 25-kg drums, subject article is used as a preservative in the manufacture of food (for example, in cheese blocks, cheese sauces and other dairy products) to extend shelf-life and protect quality.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. 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 2017 subheading 3824.99.70, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small> <i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>

