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AOCG Memo No. 68-2025

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

MEMORANDUM

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



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

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

DATE : 28 March 2025

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 25 March 2025 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
24-990	"TESLA MODEL 3 PERFORMANCE"	8703.80.97	MFN – Zero ACFTA – 30% ad valorem* RCEP – 30% ad valorem (01 January to 31 March 2025) 28% ad valorem (01 April 2025 to 31 March 2030)*
25-0013	"WCF-E3 CHEMICAL ANCHOR"	3214.10.00	MFN – 5% ad valorem
25-0017	"CYGRO 1% (MADURAMICIN)"	3003.20.00	MFN – 3% ad valorem ACFTA – Zero* RCEP – Zero*

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



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REPUBLIC OF THE PHILIPPINES
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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2025 RATES OF DUTY
25-0027	"ASCHROMIUM"	2309.90.20	MFN – Zero ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
25-0047	"UNIVERSAL PLUG, MODEL: SFXP"	7318.15.10	MFN – 10% ad valorem
25-0068	"WORLDCLASS SIERRA SOFFITS SERIES (COMBI, PERFORATED, SOLID, ALPS AND CREST)"	3925.90.00	MFN – 15% ad valorem ACFTA – Zero* RCEP – Zero*
25-0070	"EPOETIN ALFA (ERYSSA®) 4,000 IU/0.4 mL SOLUTION FOR INJECTION (IV)"	3002.15.00	MFN – 1% ad valorem AKFTA – Zero* PH-KR FTA – Zero* RCEP – Zero*
25-0075	"SAFMANNAN"	2309.90.20	MFN - Zero
25-0083	"MACHI MACHI A+ JELLY POWDER"	2106.90.99	MFN – 7% ad valorem
25-0098	"NUTRISAF 632"	2309.90.20	MFN - Zero
25-0106	"FRENCH'S WORCESTERSHIRE SAUCE 410131015"	2103.90.13	MFN – 7% ad valorem
25-0122	"LONGAN HONEY SYRUP"	2106.90.92	MFN – 7% ad valorem
25-0125	"TAPIOCA PEARLS"	1903.00.00	MFN – 15% ad valorem
25-0170	"FRANK'S REDHOT SAUCE (REDHOT ORIGINAL CAYENNE PEPPER SAUCE) 410556011"	2103.90.11	MFN – 7% ad valorem
25-0172	"FRENCH'S HONEY MUSTARD 410005214"	2103.30.00	MFN – 10% ad valorem

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

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ref. No. 25-036

25 March 2025

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 or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 15 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 24-990, 25-0013, 25-0017, 25-0027, 25-0047, 25-0068, 25-0070, 25-0075, 25-0083, 25-0098, 25-0106, 25-0122, 25-0125, 25-0170, and 25-0172, issued by this Commission on 25 March 2025. 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 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.80.97 MFN - Zero ACFTA - 30% ad valorem RCEP - 30% ad valorem (01 January to 31 March 2025); 28% ad valorem (01 April 2025 to 31 March 2030)		24-990
		3	DATE ISSUED
			25 March 2025

4	DESCRIPTION OF GOOD												
	<p>“TESLA MODEL 3 PERFORMANCE”</p> <p>Based on the brochure and technical specifications submitted, subject article is a completely built-up (CBU), plug-in fully electric sedan. It is equipped with two 335-V alternating current (AC) synchronous electric motors as the sole means of propulsion. Having an all-wheel drivetrain configuration, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Battery Type</td> <td>Lithium-ion</td> </tr> <tr> <td>Battery Capacity (Ah)</td> <td>230</td> </tr> <tr> <td>Total Motor Power (kW)</td> <td>461</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>2,271</td> </tr> <tr> <td>Overall Dimension (LxWxH) (mm)</td> <td>4,724 x 1,850 x 1,431</td> </tr> <tr> <td>Seating Capacity</td> <td>5</td> </tr> </table> 	Battery Type	Lithium-ion	Battery Capacity (Ah)	230	Total Motor Power (kW)	461	Gross Vehicle Weight (kg)	2,271	Overall Dimension (LxWxH) (mm)	4,724 x 1,850 x 1,431	Seating Capacity	5
Battery Type	Lithium-ion												
Battery Capacity (Ah)	230												
Total Motor Power (kW)	461												
Gross Vehicle Weight (kg)	2,271												
Overall Dimension (LxWxH) (mm)	4,724 x 1,850 x 1,431												
Seating Capacity	5												

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. Vehicles propelled by one or more electric motors powered by electric accumulator packs are known as “Electric Vehicles (EVs)”.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8703.80.97, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rates of duty of 30% ad valorem from 01 January to 31 March 2025 and 28% ad valorem by 01 April 2025 to 31 March 2030, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</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> 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>





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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 2025 RATE/S OF IMPORT DUTY AHTN 3214.10.00 MFN - 5% ad valorem	2 TCC (AR) NO.
	25-0013
	3 DATE ISSUED
	25 March 2025

4 | **DESCRIPTION OF GOOD**

“WCF-E3 CHEMICAL ANCHOR”

Based on the product catalogue, declaration of performance, and product and safety data sheets submitted, subject article is a two-component chemical anchoring system based on pure epoxy. It consists of a red paste (Part A) and a beige paste (Part B) both contained in a 585-mL single piston foil pack cartridge. The compound is injected to pre-drilled holes in cracked and uncracked concrete, hard natural stone, and solid rock, prior to the placement of the steel element to be connected (by anchoring or overlap joint) to the reinforcing bars (rebars) in existing structures. Packed in a carton box containing 12 cartridges, subject article is used in, among others, anchoring of heavy steel constructions to concrete structural components and strengthening and reinforcement of concrete members in existing superstructure (e.g., old building restoration, bridge renovation).

5 | **REASONS FOR CLASSIFICATION**

Heading 32.14 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, glaziers’ putty, grafting putty, resin cements, caulking compounds and other mastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading are mainly used to stop, seal or caulk cracks and, in certain cases, to bond or firmly join components together. They are distinguished from glues and other adhesives by the fact that they are applied in thick coatings or layers. This group includes mastics based on plastics (e.g., polyesters, polyurethanes, silicones and epoxide resins) whether or not containing a high added proportion (up to 80 %) of various fillers (e.g., clay, sand and other silicates, titanium dioxide, metallic powders).

In view thereof, subject article is classified under AHTN 2022 subheading 3214.10.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

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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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero RCEP - Zero		25-0017
		3	DATE ISSUED
			25 March 2025

4 DESCRIPTION OF GOOD**“CYGRO 1% (MADURAMICIN)”**

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product composition, product label, and safety data sheet submitted, subject article is an anticoccidial medicament in the form of a moderately fine, beige to tan-coloured, free-flowing powder. It is composed of maduramicin ammonium, benzyl alcohol, and corn cobs. Packed in a 20-kg high-density polyethylene (HDPE) bag contained in a kraft bag, subject article is mixed to animal feeds at a rate of 500 g per ton of feeds, for five to seven days, to provide 5 ppm of maduramicin ammonium in the final feed, for the prevention of coccidiosis caused by *Eimeria* species in broiler chickens.

5 REASONS FOR CLASSIFICATION

Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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

MARILOU P. MENDOZA
Chairperson

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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 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20		25-0027
	MFN - Zero AANZFTA - Zero AHKFTA - Zero AJCEPA - Zero RCEP - Zero		DATE ISSUED
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero		25 March 2025

4 DESCRIPTION OF GOOD

“ASCHROMIUM”

Based on the Certificate of Product Registration from Bureau of Animal Industry (BAI), brochure, product information and composition, and product label submitted, subject article is a feed premix in the form of a brownish free-flowing powder. It is composed of chromium picolinate, preservatives, anti-caking agents, and rice hulls and limestone as carriers. Packed in 25-kg bags, subject article is added to swine feeds at a rate of 0.5 kg per ton of feeds to, among others, enhance lean meat yield, improve reproductive performance in sows, reduce stress, and improve immunity.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, for use in making complete or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



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2	TCC (AR) NO.
25-0027	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

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

MARILOU P. MENDOZA
Chairperson

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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 2025 RATE/S OF IMPORT DUTY AHTN 7318.15.10 MFN - 10% ad valorem	2 TCC (AR) NO.
	25-0047
	3 DATE ISSUED
	25 March 2025

4 DESCRIPTION OF GOOD																																												
“UNIVERSAL PLUG, MODEL: SFXP”																																												
<p>Based on the product data sheet, technical data sheet, and photograph of the product submitted, subject article consists of a zinc-coated countersunk head hardened-steel screw paired with a polyamide sleeve. It is designed for fixing light-duty interior finish systems and lightweight installations on all building substrates (e.g., concrete, solid clay and sand-lime brick, fibre-cement board, and plasterboard). The sleeve has ribs and stabilizing fins which prevent rotation of sleeve during installation and provide initial fixation in the substrate. Packed in carton boxes containing 25, 50, 100, or 200 pieces, subject article (screw and sleeve) has the following specifications:</p>																																												
																																												
<table border="1"> <thead> <tr> <th>Product Code</th> <th>Sleeve Diameter and Length (D x L) (mm)</th> <th>Screw Diameter and Length (D x L) (mm)</th> <th>Maximum Usable Length (mm)</th> </tr> </thead> <tbody> <tr> <td>SFXP-05025035</td> <td>5 x 25</td> <td>3.5 x 35</td> <td>10</td> </tr> <tr> <td>SFXP-05025045</td> <td>5 x 25</td> <td>3.5 x 45</td> <td>20</td> </tr> <tr> <td>SFXP-06030040</td> <td>6 x 30</td> <td>4 x 40</td> <td>10</td> </tr> <tr> <td>SFXP-06030050</td> <td>6 x 30</td> <td>4 x 50</td> <td>20</td> </tr> <tr> <td>SFXP-08040050</td> <td>8 x 40</td> <td>5 x 50</td> <td>10</td> </tr> <tr> <td>SFXP-08040060</td> <td>8 x 40</td> <td>5 x 60</td> <td>20</td> </tr> <tr> <td>SFXP-10050060</td> <td>10 x 50</td> <td>6 x 60</td> <td>10</td> </tr> <tr> <td>SFXP-10050070</td> <td>10 x 50</td> <td>6 x 70</td> <td>20</td> </tr> <tr> <td>SFXP-10060070</td> <td>10 x 60</td> <td>6 x 70</td> <td>10</td> </tr> <tr> <td>SFXP-10060080</td> <td>10 x 60</td> <td>6 x 80</td> <td>20</td> </tr> </tbody> </table>	Product Code	Sleeve Diameter and Length (D x L) (mm)	Screw Diameter and Length (D x L) (mm)	Maximum Usable Length (mm)	SFXP-05025035	5 x 25	3.5 x 35	10	SFXP-05025045	5 x 25	3.5 x 45	20	SFXP-06030040	6 x 30	4 x 40	10	SFXP-06030050	6 x 30	4 x 50	20	SFXP-08040050	8 x 40	5 x 50	10	SFXP-08040060	8 x 40	5 x 60	20	SFXP-10050060	10 x 50	6 x 60	10	SFXP-10050070	10 x 50	6 x 70	20	SFXP-10060070	10 x 60	6 x 70	10	SFXP-10060080	10 x 60	6 x 80	20
Product Code	Sleeve Diameter and Length (D x L) (mm)	Screw Diameter and Length (D x L) (mm)	Maximum Usable Length (mm)																																									
SFXP-05025035	5 x 25	3.5 x 35	10																																									
SFXP-05025045	5 x 25	3.5 x 45	20																																									
SFXP-06030040	6 x 30	4 x 40	10																																									
SFXP-06030050	6 x 30	4 x 50	20																																									
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5 REASONS FOR CLASSIFICATION																																												
<p>Note 2 (a) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that throughout the Nomenclature, the expression “parts of general use” means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21).</p> <p>Heading 73.18 of the AHTN 2022 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that bolts and nuts (including bolt ends), screw studs and other screws for metal, whether or not threaded or tapped, screws for wood and coach-screws are threaded (in the finished state) and are used to assemble or fasten goods so that they can readily be disassembled without damage.</p>																																												

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2	TCC (AR) NO.
	25-0047

In view thereof, subject article is classified under AHTN 2022 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.

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

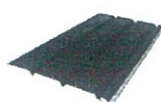



Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also 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 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3925.90.00 MFN - 15% ad valorem ACFTA - Zero RCEP - Zero		25-0068
		3	DATE ISSUED
			25 March 2025

4	DESCRIPTION OF GOOD
	<p>“WORLDCLASS SIERRA SOFFITS SERIES (COMBI, PERFORATED, SOLID, ALPS AND CREST)”</p> <p>Based on the product brochure, manufacturing process, material safety data sheet, and photographs of the products submitted, subject articles are lightweight solid or perforated rectangular panels with alternating ridges and grooves. These are produced by extruding a mixture of polyvinyl chloride (PVC), chlorinated polyethylene (CPE), calcium carbonate (CaCO₃), stabilizer, stearic acid, paraffin, and titanium oxide. With dimensions (L x W x T) of 2,900 mm x 160 ~ 304.8 mm x 1.1 mm, subject articles are intended for ceiling cladding.</p> <div style="display: flex; justify-content: space-around; font-size: small;"> Figure 1: Combi Figure 2: Perforated Figure 3: Solid Figure 4: Alps Figure 5: Crest </div> <div style="display: flex; justify-content: space-around; text-align: center;">      </div>

5	REASONS FOR CLASSIFICATION
	<p>Note 11 (b) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II, among others, structural elements used, for example, in floors, walls or partitions, ceilings or roofs.</p> <p>Heading 39.25 of the AHTN 2022 covers builders' ware of plastics, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading applies only to the articles mentioned in Note 11 to this Chapter.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 3925.90.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</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>MARILOU P. MENDOZA 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 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3002.15.00 MFN - 1% ad valorem AKFTA - Zero PH-KR FTA - Zero RCEP - Zero		25-0070
		3	DATE ISSUED
			25 March 2025

4	DESCRIPTION OF GOOD
	“EPOETIN ALFA (ERYSSA®) 4,000 IU/0.4 mL SOLUTION FOR INJECTION (IV)” Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), prescribing information, product brochure, material safety data sheet, and certificate of analysis submitted, subject article is an antianemic preparation containing epoetin alfa (a recombinant human erythropoietin) as active ingredient. It is in the form of a clear, colorless injection solution. Packed in a box containing six pieces of 1-mL (net content of 0.4 mL) Type I pre-filled glass syringe (with bromobutyl plunger stopper, 27-gauge ½-in needle, and rubber needle shield), subject article is to be administered via intravenous route for the treatment of anemia associated with chronic renal failure.

5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 30 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 30.02, the expression “immunological products” applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).</p> <p>Heading 30.02 of the AHTN 2022 covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that products used for diagnostic or therapeutic purposes and for immunological tests are to be regarded as falling within this product group.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3002.15.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”; Philippines-Korea Free Trade Agreement (PH-KR FTA) rate of duty of zero, subject to submission of CO Form “PH-KR”, Origin Declaration made out by an approved exporter, or Origin Declaration made out by an exporter or producer, with the latter Proof of Origin to be implemented no later than 10 years after the date of entry force of the PH-KR FTA; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small>  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>





BAGONG PILIPINAS

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		25-0075
		3	DATE ISSUED
			25 March 2025

4 DESCRIPTION OF GOOD

"SAFMANNAN"

Based on the Certificate of Product Registration from the Bureau of Animal Industry (BAI), product description, certificate of formula, and manufacturing process submitted, subject article is a 100% cell wall of autolysed yeast in the form of a light-beige fine powder. It is obtained by heat treatment and complete autolysis of *Saccharomyces cerevisiae* yeast cream, followed by separation, pasteurization, spray drying, and packing. Packed in 25-kg multi-walled paper bags with polyethylene liner, subject article is added to feeds of ruminants, swine, poultry, and aquaculture species as a nutrient supplement.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, 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

Digitally signed


MARILOU P. MENDOZA
Chairperson

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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 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.99 MFN - 7% ad valorem		25-0083
		3	DATE ISSUED
			25 March 2025

4 DESCRIPTION OF GOOD

"MACHI MACHI A+ JELLY POWDER"

Based on the product information sheet, product specifications, manufacturing process, and photographs of the product and packaging submitted, subject article is a white jelly powder composed of glucose, sugar, locust bean gum, carrageenan, and potassium chloride. Packed in cases containing 20 pieces of 1-kg bags, subject article is used in making jellies which are added to beverages as a topping ingredient.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.). The heading includes, *inter alia*, powders for table creams, jellies, ice creams or similar preparations, whether or not sweetened.

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

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

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AOCG Memo No. 68-2025 0-15

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY AHTN 2309.90.20 MFN - Zero	2 TCC (AR) NO. 25-0098
	3 DATE ISSUED 25 March 2025

4 DESCRIPTION OF GOOD “NUTRISAF 632” <p>Based on the product specifications, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product brochure, manufacturing process diagram, and certificate of formula submitted, subject article is a 100% autolysed yeast extract in the form of a fine light-beige powder with a typical yeast odour. It is obtained by the autolysis of <i>Saccharomyces cerevisiae</i> yeast cream followed by separation of the yeast extract from the cell wall. The yeast extract then undergoes heat treatment, preconcentration, drying, and packing. Packed in 20-kg multi-walled paper bags with polyethylene liner, subject article is incorporated into premixes, minerals concentrate, and any complete or complementary feed (whether pelleted or non-pelleted) of swine and aquaculture species, as a source of highly digestible protein and peptides.</p>
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5 REASONS FOR CLASSIFICATION <p>Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</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> 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>
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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.13 MFN - 7% ad valorem		25-0106
		3	DATE ISSUED
			25 March 2025

4 DESCRIPTION OF GOOD

“FRENCH’S WORCESTERSHIRE SAUCE 410131015”

Based on the product technical data, product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a Worcestershire sauce in the form of a dark-brown liquid with a peppery, sharp, and pungent aroma and flavour. It is made from distilled vinegar, water, molasses, sugar, salt, spices, citric acid, anchovy, celery seed, natural flavour, xanthan gum, garlic powder, and tamarind extract. Packed in 10-oz glass bottles, subject article is used as a sauce, marinade, and food condiment.

5 REASONS FOR CLASSIFICATION

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. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments.

In view thereof, subject article is classified under AHTN 2022 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

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

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

1 AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY AHTN 2106.90.92 MFN - 7% ad valorem	2 TCC (AR) NO. 25-0122
	3 DATE ISSUED 25 March 2025

4 DESCRIPTION OF GOOD “LONGAN HONEY SYRUP” <p>Based on the product information sheet, product description, manufacturing process, and photograph of the product submitted, subject article is a honey-flavoured fructose syrup produced to replicate the flavour of longan honey. It is in the form of a thick amber liquid with a smooth consistency, made from fructose, honey, artificial caramel color, and artificial honey flavour. Packed in 3-kg plastic jerrycans, subject article is used to make honey-flavoured jellies or is added to drinks to increase sweetness and aroma.</p>

5 REASONS FOR CLASSIFICATION <p>Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.). The heading includes, <i>inter alia</i>, preparations for the manufacture of lemonades or other beverages, consisting, for example, of flavoured or coloured syrups, being sugar solutions with natural or artificial substances added to give them the flavour of, for example, certain fruits or plants (raspberry, blackcurrant, lemon, mint, etc.), whether or not containing added citric acid and preservatives.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.92, 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> 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>
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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1903.00.00 MFN - 15% ad valorem		25-0125
		3	DATE ISSUED
			25 March 2025

4	DESCRIPTION OF GOOD
	“TAPIOCA PEARLS”
	<p>Based on the product information sheet, product specifications, manufacturing process, and photographs of the product and packaging submitted, subject articles are tapioca pearls made from, among others, tapioca starch, water, caramel color, and maple flavor. Packed in cases containing six pieces of 3-kg bags, subject articles are cooked before adding as a chewy topping in bubble tea drinks.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers edible products prepared from manioc starch (tapioca), sago starch (sago), potato starch (farinoca, potato tapioca, potato sago) or from similar starches (arrow-root, salep, yucca, etc.). The starch is mixed with water to form a thick paste, which is put into a strainer or perforated pan from which it falls in drops on to a metallic plate heated to a temperature of 120 °C to 150 °C. The drops form small pellets or flakes which are sometimes crushed or granulated. In another method, the starch paste is agglomerated in a steam heated vessel. The products are marketed in the form of flakes, grains, pearls, siftings, seeds or similar forms. They are used for the preparation of soups, puddings or dietetic foods.</p> <p>In view thereof, subject articles are classified under AHTN 2022 subheading 1903.00.00, with a Most Favoured Nation (MFN) rate of duty of 15% 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>Digitally signed</i></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>





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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.11 MFN - 7% ad valorem		25-0170
		3	DATE ISSUED
			25 March 2025

4	DESCRIPTION OF GOOD
	<p>“FRANK’S REDHOT SAUCE (REDHOT ORIGINAL CAYENNE PEPPER SAUCE) 410556011”</p> <p>Based on the product technical data, product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a smooth-textured, bright-red, spicy, hot sauce with flavor and aroma typical of aged cayenne red peppers and vinegar. It is composed of aged cayenne red peppers, distilled vinegar, water, salt, and garlic powder. Subject article is packed in 1-gallon plastic containers.</p>




5	REASONS FOR CLASSIFICATION
	<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. 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 <small>Digitally signed</small> <i>MariLou P. Mendoza</i> 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 2025 RATE/S OF IMPORT DUTY AHTN 2103.30.00 MFN - 10% ad valorem	2 TCC (AR) NO. 25-0172
	3 DATE ISSUED 25 March 2025

4	DESCRIPTION OF GOOD <p style="text-align: center;">“FRENCH’S HONEY MUSTARD 410005214”</p> <p>Based on the product technical data sheet, product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a mustard preparation in the form of a smooth, creamy, golden-yellow paste, with a mild honey and mustard flavour. It is composed of distilled vinegar, water, sugar, #1 grade mustard seed, honey, salt, spices, and garlic powder. Subject article is packed in 12-ounce squeezable containers.</p> <div style="text-align: right;">  </div>
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5	REASONS FOR CLASSIFICATION <p>Heading 21.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mustard flour and meal and prepared mustard. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that mustard flour and meal are obtained by grinding and sifting mustard seed of heading 12.07. They remain in the heading whether or not the seeds were defatted or the seed coats removed before grinding, and irrespective of their intended use. This heading also covers prepared mustard consisting of mustard flour mixed with small quantities of other ingredients (cereal flour, turmeric, cinnamon, pepper, etc.), or of a paste composed of a mixture of mustard flour with vinegar, grape must or wine, to which salt, sugar, spices or other condiments may be added.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2103.30.00, with a Most Favoured Nation (MFN) rate of duty of 10% 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 <small>Digitally signed</small>  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>
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