



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

ELTRD-(T)-011-11-23- 51269
November 28, 2023

ODSI ASSURED SYSTEMS AND SERVICES CORPORATON (ODSI)

3rd Floor New Domain Plaza,
19 Holy Spirit Drive, Don Antonio Heights,
Quezon City
TIN: 009-779-355-00000

Gentlemen:

This has reference to your letter-request to register new brand of imported Vapor Product under the brand name **“WAKA SMASH GOLDEN LUSH (Disposable Device, 18mg, 10ml)”** for sale and distribution to the domestic market, to wit:

WAKA SMASH GOLDEN LUSH

(Hard Packaging)

| | |
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| Composition of pack | - 1 disposable device with integrated pod |
| Number of packs per ream | - 10 packs |
| Number of packs per case | - 120 packs |
| Volume of Liquid per pod | - 10ml |
| Nicotine Strength | - 18mg |
| Classification | - Conventional Freebase |
| Suggested Retail Price per pod (Gross) | - Php400.00 |
| Suggested Retail Price per pod (Net) | - Php297.14 |

In reply, please be informed that the exact replica of the commercial label/pack, “artworks” of the secondary containers (ream and master case) and Importer’s Sworn Statement/Declaration you submitted conform with the requirements prescribed under Section 4 (C) and (D) of Revenue Regulations (RR) No. 14-2022, as clarified by Revenue Memorandum Circular (RMC) No. 26-2006, and Sections 6, 7 & 8 of Republic Act (RA) No. 10643 covered by Department of Health (DOH) Administrative Order No. 2021-0051 dated October 22, 2021 and as implemented by RMC No. 23-2016, your request is hereby granted subject to the applicable terms and conditions as enumerated hereunder:

1. No changes/alterations of the color scheme and inscription in the approved commercial sample label/pack and secondary containers (ream and master case) shall be made without prior written approval from this Office;
2. An Authority to Release Imported Goods (ATRIG) shall be secured from the Bureau of Internal Revenue by electronically filing an Application for ATRIG via the Philippine National Single Window (PNSW) System prior to the release of imported article(s) from customs’ custody;
3. The information contained in the submitted sworn statement for the aforesaid Vapor Product shall be subject for verification by the authorized Revenue Officers of this Office. Furthermore, an updated Importer’s Sworn Statement of the said Vapor Product shall be submitted to this Office on or before the end of the months of June and December of each year: Provided however, that whenever there is a change in the cost of importation or a change in the actual selling price of the said Vapor Product, the updated importer’s sworn statement shall be submitted at least five (5) days before the release thereof from the customs’ custody; and

4. The undertakings stated in the submitted Graphic Health Warnings (GHWs) checklist shall be complied with:
- a. To print the tobacco product packaging from a source file of 300dpi and using the current available technology for purposes of providing vivid and realistic pictures;
 - b. For transparent and partly-transparent ream/carton, to place the tobacco product package units in such a manner that the GHWs thereon are prominently displayed;
 - c. To use the approved exact replica as the standard in the printing of tobacco product packaging and labeling for such product to be withdrawn from manufacturing plants/warehouse or imported to the country for sale in the Philippine Market; and
 - d. To print the twelve (12) templates of GHWs prescribed under the applicable administrative issuance of the Department of Health (DOH), simultaneously and rotate the same periodically for each brand family and also for each variant, so that every twenty-four (24) months, the variations of the warnings shall appear in the market with approximately equal frequency and equal display of health warnings and messages on retail packages.

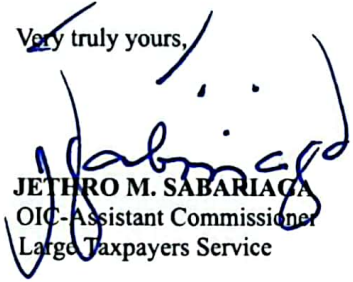
Non-compliance with or violation of any of the conditions enumerated therein shall cause the immediate revocation thereof, without prejudice to the assessment and collection of the corresponding excise tax due, if any, and penalties attendant to such violation.

As represented, the manufactured Vapor Product is a Conventional Freebase Nicotine with applicable excise tax rate of Php60.00 per ten (10) milliliter (ml) or a fraction thereof, pursuant to the provisions of Section 3 (A) (2b) of RR No. 14-2022, in relation to Section 144 (C) of the National Internal Revenue Code (NIRC) of 1997, as amended.

Further, it shall be understood that the authority herein granted does not give you protection against any person or entity whose rights may be prejudiced by infringement of patent or unfair competition in relation to your above-mentioned new brand of imported Vapor Product.

Please be guided accordingly.

Very truly yours,


JETHRO M. SABARIAGA
OIC-Assistant Commissioner
Large Taxpayers Service