



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
National Office Building  
Quezon City



ELTRD-(T)-011-07-24-56001  
July 16, 2024

**APEX PACIFIC CORPORATION**  
846 Warehouse KLM West Service Road,  
Marcelo Green Village Parañaque City 1700  
TIN: 647-969-218-00000

Gentlemen:

This has reference to your letter-request to import new brand of Vapor Product under the brand name **"FLARE BLACK OXBAR PURPLE SNOW (Disposable Pod, 10 ml, 15 mg)"**, for sale and distribution to the domestic market, to with:

**FLARE BLACK OXBAR PURPLE SNOW**

(Hard Packaging)

Composition of pack	- 1 pc Disposable Pod
Number of Disposable Pods per Ream	- 10 pcs
Number of Disposable Pods per Case	- 100 pcs
Volume of Liquid per Pod	- 10 ml
Nicotine Content	- 15 mg
Classification	- Freebase Nicotine
Wholesale Price per case (Gross)	- Php 30,000.00
Wholesale Price per case (Net)	- Php 20,485.71
Suggested Retail Price per pack (Gross)	- Php 450.00
Suggested Retail Price per pack (Net)	- Php 338.79

In reply, please be informed that the exact replica of the commercial label, "artworks" of the packaging label and 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. 2022-0047 dated October 26, 2022 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 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





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ELTRD-(T)-011-07-24-55907  
July 16, 2024

**APEX PACIFIC CORPORATION**  
846 Warehouse KLM West Service Road,  
Marcelo Green Village Parañaque City 1700  
TIN: 647-969-218-00000

Gentlemen:

This has reference to your letter-request to import new brand of Vapor Product under the brand name **"FLARE BLACK OXBAR BLUEBOMB ICE (Disposable Pod, 10 ml, 15 mg)"**, for sale and distribution to the domestic market, to with:

**FLARE BLACK OXBAR BLUEBOMB ICE**

(Hard Packaging)

Composition of pack

Number of Disposable Pods per Ream

Number of Disposable Pods per Case

Volume of Liquid per Pod

Nicotine Content

Classification

Wholesale Price per case (Gross)

Wholesale Price per case (Net)

Suggested Retail Price per pack (Gross)

Suggested Retail Price per pack (Net)

- 1 pc Disposable Pod
- 10 pcs
- 100 pcs
- 10 ml
- 15 mg
- Freebase Nicotine
- Php 30,000.00
- Php 20,485.71
- Php 450.00
- Php 338.79

In reply, please be informed that the exact replica of the commercial label, "artworks" of the packaging label and 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. 2022-0047 dated October 26, 2022 and as implemented by RMC No. 23-2016, your request is hereby granted subject to the applicable terms and conditions as enumerated hereunder:

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ELTRD-(T)-011-07-24-55984  
July 16, 2024

**APEX PACIFIC CORPORATION**  
846 Warehouse KLM West Service Road,  
Marcelo Green Village Parañaque City 1700  
TIN: 647-969-218-00000

Gentlemen:

This has reference to your letter-request to import new brand of Vapor Product under the brand name "**FLARE BLACK OXBAR RB FREEZE (Disposable Pod, 10 ml, 15 mg)**", for sale and distribution to the domestic market, to with:

**FLARE BLACK OXBAR RB FREEZE**

(Hard Packaging)

Composition of pack	- 1 pc Disposable Pod
Number of Disposable Pods per Ream	- 10 pcs
Number of Disposable Pods per Case	- 100 pcs
Volume of Liquid per Pod	- 10 ml
Nicotine Content	- 15 mg
Classification	- Freebase Nicotine
Wholesale Price per case (Gross)	- Php 30,000.00
Wholesale Price per case (Net)	- Php 20,485.71
Suggested Retail Price per pack (Gross)	- Php 450.00
Suggested Retail Price per pack (Net)	- Php 338.79

In reply, please be informed that the exact replica of the commercial label, "artworks" of the packaging label and 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. 2022-0047 dated October 26, 2022 and as implemented by RMC No. 23-2016, your request is hereby granted subject to the applicable terms and conditions as enumerated hereunder:

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ELTRD-(T)-011-07-24-55907  
July 16, 2024

**APEX PACIFIC CORPORATION**  
846 Warehouse KLM West Service Road,  
Marcelo Green Village Parañaque City 1700  
TIN: 647-969-218-00000

Gentlemen:

This has reference to your letter-request to import new brand of Vapor Product under the brand name **"FLARE BLACK OXBAR BLACK ICE (Disposable Pod, 10 ml, 15 mg)"**, for sale and distribution to the domestic market, to with:

**FLARE BLACK OXBAR BLACK ICE**

(Hard Packaging)

Composition of pack	- 1 pc Disposable Pod
Number of Disposable Pods per Ream	- 10 pcs
Number of Disposable Pods per Case	- 100 pcs
Volume of Liquid per Pod	- 10 ml
Nicotine Content	- 15 mg
Classification	- Freebase Nicotine
Wholesale Price per case (Gross)	- Php 30,000.00
Wholesale Price per case (Net)	- Php 20,485.71
Suggested Retail Price per pack (Gross)	- Php 450.00
Suggested Retail Price per pack (Net)	- Php 338.79

In reply, please be informed that the exact replica of the commercial label, "artworks" of the packaging label and 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. 2022-0047 dated October 26, 2022 and as implemented by RMC No. 23-2016, your request is hereby granted subject to the applicable terms and conditions as enumerated hereunder:

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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





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ELTRD-(T)-011-07-24-55908  
July 16, 2024

**APEX PACIFIC CORPORATION**  
846 Warehouse KLM West Service Road,  
Marcelo Green Village Parañaque City 1700  
TIN: 647-969-218-00000

Gentlemen:

This has reference to your letter-request to import new brand of Vapor Product under the brand name **"FLARE BLACK OXBAR MNTL (Disposable Pod, 10 ml, 15 mg)"**, for sale and distribution to the domestic market, to with:

**FLARE BLACK OXBAR MNTL**  
(Hard Packaging)

Composition of pack	- 1 pc Disposable Pod
Number of Disposable Pods per Ream	- 10 pcs
Number of Disposable Pods per Case	- 100 pcs
Volume of Liquid per Pod	- 10 ml
Nicotine Content	- 15 mg
Classification	- Freebase Nicotine
Wholesale Price per case (Gross)	- Php 30,000.00
Wholesale Price per case (Net)	- Php 20,485.71
Suggested Retail Price per pack (Gross)	- Php 450.00
Suggested Retail Price per pack (Net)	- Php 338.79

In reply, please be informed that the exact replica of the commercial label, "artworks" of the packaging label and 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. 2022-0047 dated October 26, 2022 and as implemented by RMC No. 23-2016, your request is hereby granted subject to the applicable terms and conditions as enumerated hereunder:

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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





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ELTRD-(T)-011-07-24-55986  
July 16, 2024

**APEX PACIFIC CORPORATION**  
846 Warehouse KLM West Service Road,  
Marcelo Green Village Parañaque City 1700  
TIN: 647-969-218-00000

Gentlemen:

This has reference to your letter-request to import new brand of Vapor Product under the brand name "**FLARE BLACK OXBAR TOKYO JADE ICE (Disposable Pod, 10 ml, 15 mg)**", for sale and distribution to the domestic market, to with:

**FLARE BLACK OXBAR TOKYO JADE ICE**

(Hard Packaging)

Composition of pack	- 1 pc Disposable Pod
Number of Disposable Pods per Ream	- 10 pcs
Number of Disposable Pods per Case	- 100 pcs
Volume of Liquid per Pod	- 10 ml
Nicotine Content	- 15 mg
Classification	- Freebase Nicotine
Wholesale Price per case (Gross)	- Php 30,000.00
Wholesale Price per case (Net)	- Php 20,485.71
Suggested Retail Price per pack (Gross)	- Php 450.00
Suggested Retail Price per pack (Net)	- Php 338.79

In reply, please be informed that the exact replica of the commercial label, "artworks" of the packaging label and 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. 2022-0047 dated October 26, 2022 and as implemented by RMC No. 23-2016, your request is hereby granted subject to the applicable terms and conditions as enumerated hereunder:

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National Office Building  
Quezon City



ELTRD-(T)-011-07-24-55939  
July 16, 2024

**APEX PACIFIC CORPORATION**  
846 Warehouse KLM West Service Road,  
Marcelo Green Village Parañaque City 1700  
TIN: 647-969-218-00000

Gentlemen:

This has reference to your letter-request to import new brand of Vapor Product under the brand name **“FLARE BLACK OXBAR BROWN ICE (Disposable Pod, 10 ml, 15 mg)”**, for sale and distribution to the domestic market, to with:

**FLARE BLACK OXBAR BROWN ICE**

(Hard Packaging)

Composition of pack	- 1 pc Disposable Pod
Number of Disposable Pods per Ream	- 10 pcs
Number of Disposable Pods per Case	- 100 pcs
Volume of Liquid per Pod	- 10 ml
Nicotine Content	- 15 mg
Classification	- Freebase Nicotine
Wholesale Price per case (Gross)	- Php 30,000.00
Wholesale Price per case (Net)	- Php 20,485.71
Suggested Retail Price per pack (Gross)	- Php 450.00
Suggested Retail Price per pack (Net)	- Php 338.79

In reply, please be informed that the exact replica of the commercial label, “artworks” of the packaging label and 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. 2022-0047 dated October 26, 2022 and as implemented by RMC No. 23-2016, your request is hereby granted subject to the applicable terms and conditions as enumerated hereunder:

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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





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Quezon City



ELTRD-(T)-011-07-24-55936  
July 16, 2024

**APEX PACIFIC CORPORATION**

846 Warehouse KLM West Service Road,  
Marcelo Green Village Parañaque City 1700  
TIN: 647-969-218-00000

Gentlemen:

This has reference to your letter-request to import new brand of Vapor Product under the brand name "**FLARE BLACK OXBAR BLUE ICE (Disposable Pod, 10 ml, 15 mg)**", for sale and distribution to the domestic market, to with:

**FLARE BLACK OXBAR BLUE ICE**

(Hard Packaging)

Composition of pack	- 1 pc Disposable Pod
Number of Disposable Pods per Ream	- 10 pcs
Number of Disposable Pods per Case	- 100 pcs
Volume of Liquid per Pod	- 10 ml
Nicotine Content	- 15 mg
Classification	- Freebase Nicotine
Wholesale Price per case (Gross)	- Php 30,000.00
Wholesale Price per case (Net)	- Php 20,485.71
Suggested Retail Price per pack (Gross)	- Php 450.00
Suggested Retail Price per pack (Net)	- Php 338.79

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ELTRD-(T)-011-07-24-55935  
July 16, 2024

**APEX PACIFIC CORPORATION**  
846 Warehouse KLM West Service Road,  
Marcelo Green Village Parañaque City 1700  
TIN: 647-969-218-00000

Gentlemen:

This has reference to your letter-request to import new brand of Vapor Product under the brand name "**FLARE BLACK OXBAR VIOLET ICE (Disposable Pod, 10 ml, 15 mg)**", for sale and distribution to the domestic market, to with:

**FLARE BLACK OXBAR VIOLET ICE**

(Hard Packaging)

Composition of pack	- 1 pc Disposable Pod
Number of Disposable Pods per Ream	- 10 pcs
Number of Disposable Pods per Case	- 100 pcs
Volume of Liquid per Pod	- 10 ml
Nicotine Content	- 15 mg
Classification	- Freebase Nicotine
Wholesale Price per case (Gross)	- Php 30,000.00
Wholesale Price per case (Net)	- Php 20,485.71
Suggested Retail Price per pack (Gross)	- Php 450.00
Suggested Retail Price per pack (Net)	- Php 338.79

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ELTRD-(T)-011-07-24-55934  
July 16, 2024

**APEX PACIFIC CORPORATION**

846 Warehouse KLM West Service Road,  
Marcelo Green Village Parañaque City 1700  
TIN: 647-969-218-00000

Gentlemen:

This has reference to your letter-request to import new brand of Vapor Product under the brand name "**FLARE BLACK OXBAR BLUSH ICE (Disposable Pod, 10 ml, 15 mg)**", for sale and distribution to the domestic market, to with:

**FLARE BLACK OXBAR BLUSH ICE**

(Hard Packaging)

Composition of pack	- 1 pc Disposable Pod
Number of Disposable Pods per Ream	- 10 pcs
Number of Disposable Pods per Case	- 100 pcs
Volume of Liquid per Pod	- 10 ml
Nicotine Content	- 15 mg
Classification	- Freebase Nicotine
Wholesale Price per case (Gross)	- Php 30,000.00
Wholesale Price per case (Net)	- Php 20,485.71
Suggested Retail Price per pack (Gross)	- Php 450.00
Suggested Retail Price per pack (Net)	- Php 338.79

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ELTRD-(T)-011-07-24-55938  
July 16, 2024

**APEX PACIFIC CORPORATION**  
846 Warehouse KLM West Service Road,  
Marcelo Green Village Parañaque City 1700  
TIN: 647-969-218-00000

Gentlemen:

This has reference to your letter-request to import new brand of Vapor Product under the brand name **“FLARE BLACK OXBAR GREEN ICE (Disposable Pod, 10 ml, 15 mg)”**, for sale and distribution to the domestic market, to with:

**FLARE BLACK OXBAR GREEN ICE**

(Hard Packaging)

Composition of pack	- 1 pc Disposable Pod
Number of Disposable Pods per Ream	- 10 pcs
Number of Disposable Pods per Case	- 100 pcs
Volume of Liquid per Pod	- 10 ml
Nicotine Content	- 15 mg
Classification	- Freebase Nicotine
Wholesale Price per case (Gross)	- Php 30,000.00
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Suggested Retail Price per pack (Gross)	- Php 450.00
Suggested Retail Price per pack (Net)	- Php 338.79

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1. No changes/alterations of the color scheme and inscription in the approved commercial sample label and secondary containers (ream and master case) shall be made without prior written approval from this Office;
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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





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ELTRD-(T)-011-07-24-56006  
July 16, 2024

**APEX PACIFIC CORPORATION**  
846 Warehouse KLM West Service Road,  
Marcelo Green Village Parañaque City 1700  
TIN: 647-969-218-00000

Gentlemen:

This has reference to your letter-request to import new brand of Vapor Product under the brand name **"FLARE BLACK OXBAR MIXED GARDEN (Disposable Pod, 10 ml, 15 mg)"**, for sale and distribution to the domestic market, to with:

**FLARE BLACK OXBAR MIXED GARDEN**

(Hard Packaging)

Composition of pack	- 1 pc Disposable Pod
Number of Disposable Pods per Ream	- 10 pcs
Number of Disposable Pods per Case	- 100 pcs
Volume of Liquid per Pod	- 10 ml
Nicotine Content	- 15 mg
Classification	- Freebase Nicotine
Wholesale Price per case (Gross)	- Php 30,000.00
Wholesale Price per case (Net)	- Php 20,485.71
Suggested Retail Price per pack (Gross)	- Php 450.00
Suggested Retail Price per pack (Net)	- Php 338.79

In reply, please be informed that the exact replica of the commercial label, "artworks" of the packaging label and 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. 2022-0047 dated October 26, 2022 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 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





REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
National Office Building  
Quezon City



ELTRD-(T)-011-07-24-55926  
July 16, 2024

**APEX PACIFIC CORPORATION**  
846 Warehouse KLM West Service Road,  
Marcelo Green Village Parañaque City 1700  
TIN: 647-969-218-00000

Gentlemen:

This has reference to your letter-request to import new brand of Vapor Product under the brand name **“FLARE BLACK OXBAR RED ICE (Disposable Pod, 10 ml, 15 mg)”**, for sale and distribution to the domestic market, to with:

**FLARE BLACK OXBAR RED ICE**

(Hard Packaging)

Composition of pack	- 1 pc Disposable Pod
Number of Disposable Pods per Ream	- 10 pcs
Number of Disposable Pods per Case	- 100 pcs
Volume of Liquid per Pod	- 10 ml
Nicotine Content	- 15 mg
Classification	- Freebase Nicotine
Wholesale Price per case (Gross)	- Php 30,000.00
Wholesale Price per case (Net)	- Php 20,485.71
Suggested Retail Price per pack (Gross)	- Php 450.00
Suggested Retail Price per pack (Net)	- Php 338.79

In reply, please be informed that the exact replica of the commercial label, “artworks” of the packaging label and 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. 2022-0047 dated October 26, 2022 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 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





REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
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ELTRD-(T)-011-07-24-55929  
July 16, 2024

**APEX PACIFIC CORPORATION**  
846 Warehouse KLM West Service Road,  
Marcelo Green Village Paranaque City 1700  
TIN: 647-969-218-00000

Gentlemen:

This has reference to your letter-request to import new brand of Vapor Product under the brand name "**FLARE BLACK OXBAR NERDY GEM (Disposable Pod, 10 ml, 15 mg)**", for sale and distribution to the domestic market, to with:

**FLARE BLACK OXBAR NERDY GEM**

(Hard Packaging)

Composition of pack	- 1 pc Disposable Pod
Number of Disposable Pods per Ream	- 10 pcs
Number of Disposable Pods per Case	- 100 pcs
Volume of Liquid per Pod	- 10 ml
Nicotine Content	- 15 mg
Classification	- Freebase Nicotine
Wholesale Price per case (Gross)	- Php 30,000.00
Wholesale Price per case (Net)	- Php 20,485.71
Suggested Retail Price per pack (Gross)	- Php 450.00
Suggested Retail Price per pack (Net)	- Php 338.79

In reply, please be informed that the exact replica of the commercial label, "artworks" of the packaging label and 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. 2022-0047 dated October 26, 2022 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 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





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ELTRD-(T)-011-07-24-55966  
July 16, 2024

**APEX PACIFIC CORPORATION**  
846 Warehouse KLM West Service Road,  
Marcelo Green Village Parañaque City 1700  
TIN: 647-969-218-00000

Gentlemen:

This has reference to your letter-request to import new brand of Vapor Product under the brand name **"FLARE BLACK OXBAR PINK ICE (Disposable Pod, 10 ml, 15 mg)"**, for sale and distribution to the domestic market, to with:

**FLARE BLACK OXBAR PINK ICE**

(Hard Packaging)

Composition of pack	- 1 pc Disposable Pod
Number of Disposable Pods per Ream	- 10 pcs
Number of Disposable Pods per Case	- 100 pcs
Volume of Liquid per Pod	- 10 ml
Nicotine Content	- 15 mg
Classification	- Freebase Nicotine
Wholesale Price per case (Gross)	- Php 30,000.00
Wholesale Price per case (Net)	- Php 20,485.71
Suggested Retail Price per pack (Gross)	- Php 450.00
Suggested Retail Price per pack (Net)	- Php 338.79

In reply, please be informed that the exact replica of the commercial label, "artworks" of the packaging label and 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. 2022-0047 dated October 26, 2022 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 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





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ELTRD-(T)-011-07-24-55965  
July 16, 2024

**APEX PACIFIC CORPORATION**  
846 Warehouse KLM West Service Road,  
Marcelo Green Village Parañaque City 1700  
TIN: 647-969-218-00000

Gentlemen:

This has reference to your letter-request to import new brand of Vapor Product under the brand name **“FLARE BLACK OXBAR GEM ICE (Disposable Pod, 10 ml, 15 mg)”**, for sale and distribution to the domestic market, to with:

**FLARE BLACK OXBAR GEM ICE**

(Hard Packaging)

Composition of pack	- 1 pc Disposable Pod
Number of Disposable Pods per Ream	- 10 pcs
Number of Disposable Pods per Case	- 100 pcs
Volume of Liquid per Pod	- 10 ml
Nicotine Content	- 15 mg
Classification	- Freebase Nicotine
Wholesale Price per case (Gross)	- Php 30,000.00
Wholesale Price per case (Net)	- Php 20,485.71
Suggested Retail Price per pack (Gross)	- Php 450.00
Suggested Retail Price per pack (Net)	- Php 338.79

In reply, please be informed that the exact replica of the commercial label, “artworks” of the packaging label and 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. 2022-0047 dated October 26, 2022 and as implemented by RMC No. 23-2016, your request is hereby granted subject to the applicable terms and conditions as enumerated hereunder:

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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





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National Office Building  
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ELTRD-(T)-011-07-24-559164  
July 16, 2024

**APEX PACIFIC CORPORATION**  
846 Warehouse KLM West Service Road,  
Marcelo Green Village Parañaque City 1700  
TTN: 647-969-218-00000

Gentlemen:

This has reference to your letter-request to import new brand of Vapor Product under the brand name **“FLARE BLACK OXBAR SOUR BURST (Disposable Pod, 10 ml, 15 mg)”**, for sale and distribution to the domestic market, to with:

**FLARE BLACK OXBAR SOUR BURST**

(Hard Packaging)

Composition of pack	- 1 pc Disposable Pod
Number of Disposable Pods per Ream	- 10 pcs
Number of Disposable Pods per Case	- 100 pcs
Volume of Liquid per Pod	- 10 ml
Nicotine Content	- 15 mg
Classification	- Freebase Nicotine
Wholesale Price per case (Gross)	- Php 30,000.00
Wholesale Price per case (Net)	- Php 20,485.71
Suggested Retail Price per pack (Gross)	- Php 450.00
Suggested Retail Price per pack (Net)	- Php 338.79

In reply, please be informed that the exact replica of the commercial label, “artworks” of the packaging label and 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. 2022-0047 dated October 26, 2022 and as implemented by RMC No. 23-2016, your request is hereby granted subject to the applicable terms and conditions as enumerated hereunder:

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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





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ELTRD-(T)-011-07-24-55912  
July 16, 2024

**APEX PACIFIC CORPORATION**  
846 Warehouse KLM West Service Road,  
Marcelo Green Village Parañaque City 1700  
TIN: 647-969-218-00000

Gentlemen:

This has reference to your letter-request to import new brand of Vapor Product under the brand name "**FLARE BLACK OXBAR RED BLUEBOMB (Disposable Pod, 10 ml, 15 mg)**", for sale and distribution to the domestic market, to with:

**FLARE BLACK OXBAR RED BLUEBOMB**

(Hard Packaging)

Composition of pack	- 1 pc Disposable Pod
Number of Disposable Pods per Ream	- 10 pcs
Number of Disposable Pods per Case	- 100 pcs
Volume of Liquid per Pod	- 10 ml
Nicotine Content	- 15 mg
Classification	- Freebase Nicotine
Wholesale Price per case (Gross)	- Php 30,000.00
Wholesale Price per case (Net)	- Php 20,485.71
Suggested Retail Price per pack (Gross)	- Php 450.00
Suggested Retail Price per pack (Net)	- Php 338.79

In reply, please be informed that the exact replica of the commercial label, "artworks" of the packaging label and 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. 2022-0047 dated October 26, 2022 and as implemented by RMC No. 23-2016, your request is hereby granted subject to the applicable terms and conditions as enumerated hereunder:

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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