

**NMM**

**NAGUE MALIC MAGNAWA & ASSOCIATES**  
Customs Brokers

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COMPLIANCE BEYOND BORDERS

# CUSTOMS GAZETTE

**Updates on Customs-Related Matters**

## **Disclaimer**

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# CMO NO. 03-2023

Issue Date: February 13, 2023

*KEYWORDS: realignment, X-Ray Inspection Project*

In line with the Bureau's mandate to eliminate smuggling and other customs fraud, there is need to realign the X-ray Inspection Project (XIP) to the Intelligence Group (IG) to provide timely imagery intelligence, ensure the integrity of intelligence information, efficiently facilitate trade, and safeguard border security.

The XIP shall be placed under the direct supervision and control of the Deputy Commissioner, IG.

All issuances inconsistent with this Order are deemed repealed or modified accordingly.

This Order shall take effect immediately and shall last until revoked.

For strict compliance.

# CMC NO. 30-2023

Issue Date: February 15, 2023

*KEYWORDS: renaming, Sub-Port of Dadiangas, Sub-Port of General Santos*

Pursuant to Section 701 of the Tariff and Customs Code of the Philippines, as amended, Customs Administrative Order (CAO) No. 10-76 dated 23 February 1976 which redefined the jurisdictional limits of Customs Collection Districts, the Sub-port of General Santos City (Dadiangas) was declared to be under the Customs Collection District XII, Port of Davao, which is its principal port of entry.

While the Sub-port of Dadiangas is used interchangeably with the Sub-port of General Santos with respect to the port's location and territorial limit, in order to avoid confusion to its present and prospective stakeholders who wishes to transact with the said Sub-port and in order to accurately reflect the jurisdiction of the said Sub-port as of its present-day equivalent, paragraph 1, 12th Sub-paragraph of CAO No. 10-76 is hereby amended to read as follows:

**"Twelfth — *The District of Davao*, comprising the provinces of North Cotabato, South Cotabato, Sultan Kudarat, Maguindanao, Davao del Sur, Davao del Norte, Davao Oriental, and all the islands within the jurisdiction of the said provinces, in which Davao City, shall be the principal port of entry. Its sub-ports of entry are **General Santos City, South Cotabato; Parang, North Cotabato; and Mati, Davao Oriental.**"**

This Order shall take effect immediately.

For your guidance.

# CMC NO. 38-2023

Issue Date: February 23, 2023

*KEYWORDS: Board of Investments (BOI), Fiscal Incentives Review Board (FIRB), Information Technology - Business Process Management (IT-BPM), Work from Home Arrangement (WFH)*

This is with reference to the Fiscal Incentives Review Board Administrative Order No. 001-2023 dated 16 January 2023 entitled: "Supplemental guidelines to operationalize Fiscal Incentives Review Board (FIRB) Resolution No. 026-22 dated 14 September 2022, as further extended by FIRB Resolution No. 033-22, dated 23 December 2022, providing the registration of existing RBEs in the IT-BPM sector with the BOI allowing them to adopt up to 100% work-from-home (WFH) arrangements without adversely affecting the enjoyment of their fiscal and non-fiscal incentives".

For your information and guidance.

For records purposes, please confirm the dissemination of this Circular throughout your offices within fifteen (15) days from receipt thereof.

# OCOM MEMO NO. 19-2023

Issue Date: February 13, 2023

*KEYWORDS: disposition form, revised template*

In relation to Customs Memorandum Order No. 22-2017 on the "Institutionalization of Complete Staff Work (CSW) in the Bureau of Customs", all concerned are hereby instructed to utilize the new format of the Disposition Form.

For immediate implementation.

# AOCG MEMO NO. 76-2023

Issue Date: January 30, 2023

**KEYWORDS:** *tariff commission circulars/advance rulings (TCC/AR)*

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic 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 24 January 2023 and the same having been reviewed as summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-485	"UC-11® POWDERED UNDENATURED TYPE II COLLAGEN"	0410.90.90	MFN - 3% Ad Valorem
22-606	"MOTHERLOVE® POSTPARTUM SITZ BATH SPRAY"	3004.90.59	MFN - 5% Ad Valorem
22-612	"INTAKE HEAD"	7307.99.90	MFN - 1% Ad Valorem ATIGA- Zero*
23-001	"JIF® CREAMY PEANUT BUTTER"	2008.11.20	MFN - 15% Ad Valorem

**\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).**



# AOCG MEMO NO. 98-2023

Issue Date: February 14, 2023

*KEYWORDS: ad valorem tax/excise tax, ATRIG, automobiles, import, payment prior to release*

In order to protect the collection of rightful duties and taxes for the government, all collection districts shall ensure that payment of Ad Valorem Tax/Excuse Tax is reflected in the BIR-ATRIG before the release of automobiles from customs custody.

For strict and immediate compliance.

# AOCG MEMO NO. 99-2023

Issue Date: February 15, 2023

*KEYWORDS: Enhanced Value Reference Information System (E-VRIS), proper use, reiteration*

All district collectors and assessment personnel are reminded that e-VRIS is only a risk management tool designed to determine if the declared value represents the transaction value.

As such, all entries found to be below the e-VRIS shall not be automatically rejected as the transaction value for the shipment. If, for instance, the declared value of the importer was hit by the e-VRIS, Section 5.11 of CMO No. 16-2020 provides:

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*If the declaration was hit by the valuation criteria in the system (i.e. the declared value falls below the minimum of the allowable range of the reference values), the customs examiners/appraisers shall scrutinize the documents presented to verify if the declared value actually represents the transaction value or the price actually paid or payable and/or may request the importer to provide further explanation, including submission of supporting documents to justify the declared value. If the importer was able to justify the declared value, the customs examiner shall indicate "M1" in Box No. 43 of goods declaration. However, if Method 1 is rejected, the customs examiner shall proceed to the use of sequential methods of valuation (Sec. 700-707, CMTA).*

xxx

Hence, as stated above, any value hit by the e-VRIS is not automatically rejected as the transaction value for the shipment. The assessment personnel are duty bound to scrutinize the documents and to request for additional documents to justify the declared value. If the documents submitted substantiate that the declared value is the price actually paid or payable for the item, then the transaction value under Method 1 will be accepted. However, if the documents fail to satisfy the requirements under Method 1 of the CMTA, then the examiner will now proceed with the use of sequential methods of valuation.

For strict compliance.

# AOCG MEMO NO. 100-2023

Issue Date: February 16, 2023

*KEYWORDS: award of condemnation*

To promote transparency in the condemnation of seized/forfeited goods, you are directed to only award the condemnation of goods to accredited condemnation facilities located in the same area where the goods to be condemned are stored.

You are further directed to submit proofs of actual condemnation of goods to this Office as soon as goods are completely condemned.

For strict and immediate compliance.

# AOCG MEMO NO. 101-2023

Issue Date: February 7, 2023

*KEYWORDS: tariff commission circulars/advance rulings (TCC/AR)*

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic 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 01 February 2023 and the same having been reviewed as summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-615	"CETO 1130"	3824.99.99	MFN - 3% Ad Valorem ACFTA - Zero*
23-002	"TUMMY BUDDY BACILLUS CLAUSII (PROBIOTICS)"	3002.49.00	MFN - 3% Ad Valorem AIFTA - Zero*
23-013	"TABASCO® BRAND HABANERO SAUCE"	2103.90.13	MFN - 7% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

# AOCG MEMO NO. 102-2023

Issue Date: February 6, 2023

*KEYWORDS: tariff commission circulars/advance rulings (TCC/AR)*

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic 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 30 January 2023 and the same having been reviewed as summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-661	"SMUCKER'S CONCORD GRAPE JAM"	2007.99.20	MFN - 15% Ad Valorem

*\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).*

# AOCG MEMO NO. 103-2023

Issue Date: February 6, 2023

*KEYWORDS: tariff commission circulars/advance rulings (TCC/AR)*

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic 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 27 January 2023 and the same having been reviewed as summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-465	"DXN® WHEAT CEREAL WITH SPIRULINA FOOD SUPPLEMENT POWDER"	1904.10.90	MFN - 15% Ad Valorem ATIGA - Zero*
22-560	"TABASCO® BRAND CHIPOTLE PEPPER SAUCE"	2103.90.11	MFN - 7% Ad Valorem
22-647	"PITCO P6071050 BURNER"	8419.90.29	MFN - 1% Ad Valorem
22-659	"SMUCKER'S GOOBER STRAWBERRY"	2008.97.20	MFN - 10% Ad Valorem
23-004	"PREMIX WHITE TWIN"	2106.90.99	MFN - 7% Ad Valorem ATIGA - Zero*
23-011	"EXTENDED PIPE"	7307.99.90	MFN - 1% Ad Valorem ATIGA - Zero*
23-012	"ADAPTER PIPE"	7307.99.90	MFN - 1% Ad Valorem ATIGA - Zero*

*\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).*

# AOCG MEMO NO. 104-2023

Issue Date: February 6, 2023

*KEYWORDS: tariff commission circulars/advance rulings (TCC/AR)*

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic 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 31 January 2023 and the same having been reviewed as summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-026	"DOWLEX™ 2045G"	3901.40.00	MFN - 3% Ad Valorem ATIGA - Zero*

*\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).*

# AOCG MEMO NO. 105-2023

Issue Date: February 15, 2023

**KEYWORDS:** *Tariff Commission Circulars/Advance Rulings, TCC/AR*

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic 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 09 February 2023 and the same having been reviewed as summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-007	"KOBO TNP40VTTS"	3824.99.99	MFN - 3% Ad Valorem
23-008	"MAXACTIVAT/ZN"	2817.00.10	MFN - 5% Ad Valorem
23-025	"PAZENIR (PACLITAXEL) 5 mg/mL POWDER FOR DISPERSION FOR INFUSION"	3004.90.89	MFN - Zero
23-029	"BALDUCCI RIGATONI NO. 58"	1902.19.90	MFN - 15% Ad Valorem ATIGA - Zero*
23-032	"BALDUCCI PENNE RIGATI NO. 18"	1902.19.90	MFN - 15% Ad Valorem ATIGA - Zero*
23-060	"SAN REMO LINGUINE"	1902.19.90	MFN - 15% Ad Valorem AANZFTA - Zero*
23-061	"SAN REMO FETTUCCINE"	1902.19.90	MFN - 15% Ad Valorem AANZFTA - Zero*
23-062	"SAN REMO RISONI"	1902.19.90	MFN - 15% Ad Valorem AANZFTA - Zero*
23-063	"SAN REMO COUSCOUS"	1902.40.00	MFN - 10% Ad Valorem AANZFTA - Zero*
23-064	"SAN REMO ANGEL HAIR SPAGHETTI"	1902.19.90	MFN - 15% Ad Valorem AANZFTA - Zero*
23-065	"SAN REMO SPINACH FETTUCCINE"	1902.19.90	MFN - 15% Ad Valorem AANZFTA - Zero*
23-079	"PHILIPS 43BDL4550D 43" SIGNAGE SOLUTIONS D-LINE DISPLAY"	8528.52.00.100	MFN - Zero ACFTA - Zero*
23-080	"PHILIPS 37BDL3050S 37" SIGNAGE SOLUTIONS S-LINE DISPLAY"	8528.52.00.100	MFN - Zero ACFTA - Zero*
23-081	"PHILIPS 43BDL4511D 43" SOLUTIONS D-LINE DISPLAY"	8528.52.00.100	MFN - Zero ACFTA - Zero*

*\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).*



# AOCG MEMO NO. 106-2023

Issue Date: February 7, 2023

*KEYWORDS: tariff commission circulars/advance rulings (TCC/AR)*

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic 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 03 February 2023 and the same having been reviewed as summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-611	"FLEXIBLE JOINT"	4016.99.99	MFN - 5% Ad Valorem PJEPA - Zero* AJCEPA - Zero*
22-673	"PHILIPS 50BDL4550D SIGNAGE SOLUTIONS D-LINE DISPLAY"	8528.52.00.100	MFN - Zero ACFTA - Zero*
23-014	"TABASCO® BRAND SRIRACHA"	2103.90.11	MFN - 7% Ad Valorem
23-018	"GUIDE, CLUTCH OUTER, PART NO.: 22115-KSP-9104"	8714.10.40	MFN - 15% Ad Valorem ATIGA - Zero*
23-023	"GLASS BEADS, ITEM J-1"	7018.20.00	EXPORT DUTY - Zero
23-027	"BALDUCCI SPAGHETTINI NO. 3"	1902.19.90	MFN - 15% Ad Valorem ATIGA - Zero*
23-028	"BALDUCCI SPIRALI NO. 55"	1902.19.90	MFN - 15% Ad Valorem ATIGA - Zero*
23-030	"BALDUCCI SPAGHETTI NO. 4"	1902.19.90	MFN - 15% Ad Valorem ATIGA - Zero*
23-031	"BALDUCCI LINGUINE NO. 1"	1902.19.90	MFN - 15% Ad Valorem ATIGA - Zero*
23-033	"BALDUCCI FUSILLI NO. 56"	1902.19.90	MFN - 15% Ad Valorem ATIGA - Zero*
23-034	"BALDUCCI MACCHERONI NO. 32"	1902.19.90	MFN - 15% Ad Valorem ATIGA - Zero*

*\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).*

# AOCG MEMO NO. 108-2023

Issue Date: February 21, 2023

*KEYWORDS: Authority to Release Imported Goods (ATRIG), brokers, Bureau of Internal Revenue, importers, list*

Pursuant to the instruction from the Office of the Commissioner, all list of ATRIG issued by the BIR to importers/brokers transmitted to the ports shall be forwarded to [boc.ocom@customs.gov.ph](mailto:boc.ocom@customs.gov.ph) together with the corresponding summary (softcopy) in matrix form.

For compliance.

# AOCG MEMO NO. 109-2023

Issue Date: February 17, 2023

*KEYWORDS: export price, fresh or chilled onion*

To guard against undervaluation and trade misinvoicing, all district collectors shall vigilantly monitor and ensure the correct valuation of fresh or chilled onion from China.

In this regard, the following table shows the reference value of fresh or chilled onion obtained by the Department of Trade and Industry (DTI) from its official source in China:

PRODUCT DESCRIPTION	CO	PRICE EQUIVALENT IN USD/KG
Fresh or chilled Chinese Onion	CN	\$0.66/kg

Any assessment personnel who fails to perform their function to review and ascertain the accuracy of the declared value may be sanctioned in accordance with existing customs and civil laws, rules, and regulations.

For strict implementation.

# AOCG MEMO NO. 112-2023

Issue Date: February 22, 2023

*KEYWORDS: tariff commission circulars/advance rulings (TCC/AR)*

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic 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 17 February 2023 and the same having been reviewed as summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-017	"SPROCKET, CAM, PART NO.: 14321-KYZ-9000"	8483.90.14	MFN - 1% Ad Valorem ATIGA - Zero*
23-049	"SPRAY DRIED COFFEE EXTRACT QD0124/VM225"	<u>In-Quota</u> 2101.11.11.100	MFN - 30% Ad Valorem ATIGA - Zero*
		<u>Out-Quota</u> 2101.11.11.200	MFN - 45% Ad Valorem ATIGA - Zero*
23-050	"COFFEE POWDER QD015/VM418"	<u>In-Quota</u> 2101.11.11.100	MFN - 30% Ad Valorem ATIGA - Zero*
		<u>Out-Quota</u> 2101.11.11.200	MFN - 45% Ad Valorem ATIGA - Zero*
23-054	"ULTRASOUND PROBE, MODEL NO.: 3SC-RS"	9018.12.00	MFN - Zero ACFTA - Zero*

*\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).*

# AOCG MEMO NO. 113-2023

Issue Date: March 3, 2023

*KEYWORDS: Board of Investment (BOI), import permit, submission*

Pursuant to the instructions of the Commissioner, all collection districts are hereby directed to regularly provide the Imports and Assessment Service (IAS), copy furnished this office, copies of the import permits on the importations made by BOI registered companies.

This memorandum shall take effect immediately.

For strict compliance.

# AOCG MEMO NO. 114-2023

Issue Date: February 28, 2023

*KEYWORDS: importation, leather scraps*

This is with reference to the letter reply dated 17 February 2023 addressed to Mr. John M. David, President, TRULINK ENERGY CORP. from Gilbert C. Gonzales, CESO III, Director and Concurrent Assistant Secretary for Field Operations, Environmental Management Bureau, Department of Environment and Natural Resources (EMB-DENR).

Relative thereto EMB-DENR informs that the importation of leather scraps is not regulated by Republic Act 6969. Hence, Importation Clearance (IC) is no longer required. EMB-DENR only regulates and issues IC for recyclable materials containing hazardous substances destined for resource recovery and recycling pursuant to Chapter 10 of DENR Administrative Order (DAO) 2013-22. However, TRULINK are not exempted from securing a clearance or permit from other government agencies that may regulate such material.

For information and reference.

# AOCG MEMO NO. 115-2023

Issue Date: February 27, 2023

*KEYWORDS: importation, not allowed, steel slag*

This is with reference to the letter reply dated 17 February 2023 from Gilbert C. Gonzales, CESO III, Director and Concurrent Assistant Secretary for Field Operations, Environmental Management Bureau, Department of Environment and Natural Resources (EMB-DENR) addressed to Ms. Dyna A. Bernadez, Logistics Analyst, MLA WORLD TRANSPORT INC.

Relative thereto EMB-DENR informs that any type of slag can only be imported for the purpose of further refining pursuant to Chapter 10 of DENR Administrative Order (DAO) 2013-22: Revised Procedures and Standards for the Management of Hazardous Wastes (Revising DAO 2004-36).

In view thereof, EMB-DENR informs MLA WORLD TRANSPORT INC. that the subject importation is not allowed.

For information and reference.

# AOCG MEMO NO. 116-2023

Issue Date: February 14, 2023

*KEYWORDS: abandoned/forfeited goods, immediate disposition, public auction*

In compliance with the directive of the Deputy Commissioner, AOCG, you are hereby directed to dispose all abandoned/forfeited goods subject to public auction in an expeditious manner. Schedules for the conduct of public auction must be made on a weekly basis.

For strict compliance.



# AOCG MEMO NO. 117-2023

Issue Date: March 3, 2023

*KEYWORDS: tariff commission circulars/advance rulings (TCC/AR)*

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic 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 27 February 2023 and the same having been reviewed as summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-447	"GTAM NANO PVT2 MICROPHONE SENSOR"	8543.70.90	MFN - 1% Ad Valorem
23-005	"CADBURY DAIRY MILK HAZELNUT"	1806.32.00	MFN - 7% Ad Valorem ATIGA - Zero*
23-020	"ARM COMP, GEAR SHIFT, PART NO.: 24630-KPH-9000"	8714.10.40	MFN - 15% Ad Valorem ATIGA - Zero*
23-021	"SPINDLE COMP, GEAR SHIFT, PART NO.: 25610-KPH-9000"	8714.10.40	MFN - 15% Ad Valorem ATIGA - Zero*
23-024	"CALMAX THERMOPLASTIC ROAD MARKING COMPOUND"	3210.00.99	Export Duty - Zero
23-039	"GRAINPRO® VACUUM BAG™"	3923.21.99	MFN - 15% Ad Valorem ATIGA - Zero*
23-042	"GRAINPRO® HERMETIC POUCH™"	3923.21.99	MFN - 15% Ad Valorem ATIGA - Zero*
23-044	"GRAINPRO® HERMETIC BAG PREMIUM™ ZIPPER"	3923.21.99	MFN - 15% Ad Valorem ATIGA - Zero*
23-071	"SAN REMO TRIVELLE"	1902.19.90	MFN - 15% Ad Valorem AANZFTA - Zero*
23-072	"SAN REMO ZITA PENNE"	1902.19.90	MFN - 15% Ad Valorem AANZFTA - Zero*
23-073	"SAN REMO ELBOWS"	1902.19.90	MFN - 15% Ad Valorem AANZFTA - Zero*
23-075	"SAN REMO THIN SPAGHETTI"	1902.19.90	MFN - 15% Ad Valorem AANZFTA - Zero*
23-076	"SAN REMO MACARONI"	1902.19.90	MFN - 15% Ad Valorem AANZFTA - Zero*

*\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).*

## **ABOUT US**

Nague Malic Magnawa & Associates Customs Brokers (NMM) is a general professional partnership (GPP) of customs brokers duly registered by the Securities and Exchange Commission (SEC). As the first GPP of customs brokers, it complies with RA 9280, or the Customs Brokers Act of 2004. It has offices in Metro Manila and Cebu, Clark, Subic, Davao, Cagayan de Oro, Batangas, and operates in other major ports and special economic zones in the Philippines.

To learn more about the company, please visit our website at:

**<http://www.nmmcustomsbrokers.com/>**

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