

**NMM**

**NAGUE MALIC MAGNAWA & ASSOCIATES**  
Customs Brokers

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COMPLIANCE BEYOND BORDERS

# CUSTOMS GAZETTE

**Updates on Customs-Related Matters**

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# CAO NO. 01-2023

Issue Date: January 16, 2023

*KEYWORDS: amendment, ATA Carnet, CAO No. 2-2022*

## **Introduction**

This CAO amends pertinent provisions of CAO No. 2-2022 to align with the international best practices in the imposition of regularization fee by countries that are signatories to the ATA Carnet Convention/Convention on Temporary Admission, and in accordance with the guidance from the International Chamber of Commerce (ICC).

## **Amendments**

- Section 4.11 of CAO No. 2-2022 is hereby amended to read as follows:

**4.11.1 Regularization Fee shall be imposed IF EVIDENCE OF RE-EXPORTATION IS NOT PROVIDED BY THE REEXPORTATION COUNTERFOIL DULY COMPLETED, SIGNED, STAMPED, AND DATED BY THE BUREAU under the following schedule:**

**4.11.1. FIRST OFFENSE - PHILIPPINE PESO AMOUNT EQUIVALENT TO 25 US DOLLARS; AND**

**4.11-2. SECOND OR SUBSEQUENT OFFENSES PHILIPPINE PESO AMOUNT EQUIVALENT TO 50 US DOLLARS**

- A new sub-section under Section 7 shall be added to read as follows:

**7.7. THE BUREAU SHALL WORK CLOSELY WITH THE NIGA AND THE ICC FOR THE UTILIZATION AND IMPLEMENTATION OF ELECTRONIC ATA (E-ATA) CARNET SYSTEM IN THE PHILIPPINES, ONCE THE DIGITAL CARNET SYSTEM IS FULLY ADOPTED AND IMPLEMENTED AS ACCEPTABLE ADMISSION DOCUMENT FOR TEMPORARILY ADMITTED GOODS COVERED UNDER THE ISTANBUL CONVENTION.**

## ***Repealing Clause***

Rules and regulations or parts thereof inconsistent with the provisions of this CAO, particularly Section. 4.11 of CAO No. 2-2022, are hereby expressly repealed, amended and/or modified accordingly.

## ***Effectivity***

This CAO shall take effect immediately after complete publication in the Official Gazette or a newspaper of general circulation.

The Office of the National Administrative Register of the University of the Philippines Law Center shall be provided three (3) certified copies of this CAO.

# CMO NO. 01-2023

Issue Date: January 18, 2023

*KEYWORDS: realignment, X-Ray Inspection Project (XIP)*

To increase transparency in customs operations and to fully assist the Bureau in its aim to modernize the XIP and its processes under the Customs Modernization Project, control and supervision of the XIP Office is hereby transferred from the Deputy Commissioner, Intelligence Group to the Office of the Commissioner effective immediately.

All issuances inconsistent with this Order are hereby deemed revoked and/or amended accordingly.

For strict implementation.

# CMO NO. 02-2023

Issue Date: January 20, 2023

*KEYWORDS: definitive safeguard measures, DTI DAO No. 22-13 s. of 2022, high-density polyethylene (HDPE) pellets and granules. implementation, importation*

Pursuant to the letter dated October 24, 2022 of Benjamin Diokno, Secretary of Finance, relative to the letter dated September 30, 2022, from Alfredo E. Pascual, Secretary, Department of Trade and Industry (DTI), the DTI issued DTI DAO No. 22-13 s. of 2022 on the imposition of definitive general safeguard measures in the importation of High-Density Polyethylene (HDPE) pellets and granules under AHTN 2017 (Code 3901.20.00) from various countries, based on the findings and recommendation of the Tariff Commission (TC) through its formal investigation.

The Order provides for the following:

- Imposition of definitive general safeguard duty in the amount of ₱1,338.00/MT for the first year, ₱1,271.00/MT for the second year and ₱1,208.00/MT for the third year of the implementation period, subject to regular review by the DTI.
- Imports originating from developing countries listed in Annex "A" covered by Rule 8.8 of the IRR of RA 8800 shall not be subject to the definitive general safeguard measure. The composition of the developing countries on the de minimis list may change based on a review of the most recent data available as part of the annual review which will be conducted by the DTI during the implementation period.
- The following products shall be excluded from the imposition of the general safeguard duty: (i) PE wax (AHTN 2017 subheading 3404.90.90); (ii) ethylene acrylic acid copolymer (AHTN 2017 subheading 3906.90.99); (iii) PP (AHTN 2017 subheadings 3902.10.30, 3902.10.40, and 3902.10.90); (iv) LDPE (AHTN 2017 subheadings 3901.10.19 and 3901.10.99); and (v) PET resin (AHTN 2017 subheading 3907.61.00). The different tariff classification indicates that these goods do not undergo either of the three established processes of polymerization, they have different product composition and physical properties and they are intended for different processing techniques and end-use/applications compared to HDPE pellets and granules classified under AI-ITN 2017 subheading 3901.20.00.



Imported HDPE grades specially made for use in the manufacture of wire and cable jackets/coatings, shall likewise, be excluded from the imposition of the general safeguard duty. The domestic polyethylene industry currently does not produce HDPE grades that can be used by the wire and cable industry. Also, HDPE used in rotational molding process application that are generally in powder form with a particle size of 500 microns or below. A melt index of 4.0g/10 min, and a density of 0.93-0.94g/cm<sup>3</sup>, shall be excluded from the imposition of the general safeguard duty. Currently, the domestic polyethylene industry does not produce HDPE grades with such specifications.

- Importers of HDPE originating from a country that is exempt from safeguard duty and those not covered by preferential tariffs shall submit a Certificate of Country of Origin (CO) issued by the authorized agency/office in the source country of manufacture subject to affixation of "Apostille" to the document or authenticated by the Philippine Embassy/Consulate General, as applicable.

The application of the definitive general safeguard measure shall be monitored and reviewed in accordance with Section 15 and 16 of RA 8800. The domestic HDPE industry is also directed to comply with its adjustment plan.

This Order shall take effect immediately.

# CMC NO. 20-2023

Issue Date: January 20, 2023

*KEYWORDS: tariff classification dispute ruling*

This has reference to the herein attached Tariff Commission Circular Dispute Ruling (TCC DR) No. 22-022 issued on 21 December 2022 pursuant to Commission Order No. 2018-1 (Rules of Procedure on Disputes involving Tariff Classification) on the shipment of "AJI-NO-MOTO® Umami Seasoning MSG 10g Laminated Film, in rolls" consigned to Ajinomoto Philippines Corporation (Import Entry/ Customs Reference No. C-2636, Sub-Port of Mactan International Airport) the dispositive portion of which states that:

**WHEREFORE**, premises considered, subject article is hereby classified as follows:

<b>Product</b>	<b>AHTN 2017 / 2022 Code</b>	<b>2022 MFN Rate</b>	<b>2022 ATIGA Rate</b>
AJI-NO-MOTO® Umami Seasoning MSG 10g Laminated Film, in rolls	3920.20.10	15%	Zero

For information and guidance.

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

# CMC NO. 26-2023

Issue Date: February 8, 2023

*KEYWORDS: EO No. 10 (series of 2022), EO No. 13 (series of 2023), temporary modification of rates of import duty*

In view of the effectivity of EO No. 10 (series of 2022) on "Extending the Temporary Modification of Rates of Import Duty on Various Products under Section 1611 of Republic Act No. 10863, otherwise known as the Customs Modernization And Tariff Act" on 3 January 2023 and EO No. 13 (series of 2023) on "Maintaining the Temporary Modification of Rates of Import Duty on Certain Agricultural Products under Section 1611 of Republic Act No. 10863, otherwise known as the Customs Modernization And Tariff Act" on 19 January 2023, respectively, all concerned are informed that all articles specifically listed in Annex A of EO 10 (s. 2022) and EO 13 (s. 2023), which are entered into or withdrawn from warehouses in the Philippines for consumption, shall be levied the MFN rates of duty as prescribed therein.

Hence, the Bureau of Customs' Electronic to Mobile (E2M) System shall reflect the MFN rates of duty pursuant to the said EOS.

For information and guidance.

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

# RCMG MEMO NO. 01-2023

Issue Date: January 19, 2023

*KEYWORDS: condemnation report, strict requirement, submission*

Pursuant to the Memorandum No. 25-2021 of the Commissioner of Customs dated 04 February 2021, once the clearance to dispose the goods has been issued by the Legal Service, it is the duty of all the District Collectors, Auction and Cargo Disposal Division, and/or other related officers, to submit the following documents to the Legal Service within five (5) days from the conclusion of the disposition:

- Final Inventory Report of the subject shipment duly prepared and certified by the assigned customs examiner; and
- All pertinent documents (including photographs) relative to the process of disposal, duly certified by the head of disposing office.

For perishable shipments, the Port a quo shall also comply with the following conditions:

- The disposition shall be in the manner prescribed by the appropriate government agency; and
- Submission to the Legal Service of the following documents within five (5) days from the conclusion of the disposition:
  - High-Resolution video-recording and photographs of the container showing the 'container number' with the commodities inside therein, and the actual procedure of the disposal of the goods to be stored in a USB Device;
  - Representative Samples (at least 2% of the commodities) taken from the subject shipment/s and properly identified shall be set aside and preserved by the Auction and Cargo Disposal Division of the Port. However, if the preservation of representative samples is physically impossible, a Certification by the Port a quo stating the facts and circumstances why representative samples cannot be preserved;
  - Final Inventory Report of the subject shipment/s duly prepared and certified by the assigned Customs Examiner and witnesses who conducted the same;
  - Affidavit of Witnesses who were present during the disposal of the subject shipment/s; and
  - Other pertinent documents relative to the disposal of the subject shipment/s.

However, it has been observed by this Office that the majority of the ports does not comply with the timely submission of the Condemnation Report.

In view of the foregoing, you are hereby reminded to strictly observe the provided timeline for the submission of the condemnation report, to wit:

- For the previous clearances issued: No later than 31 January 2023.
- For the clearances issued starting the date of this Memorandum: Within five (5) days from the conclusion of the disposition.

Moreover, the procedures set forth in Customs Memorandum Order No. 242001 entitled, "Rules and Regulations Implementing Customs Administrative Order No. 3-2020 on the Disposition of Forfeited and Abandoned Good Through Condemnation" must be strictly observed.

In this regard, please inform the Legal Service at least three (3) days before the intended date of condemnation and provide it with a copy of the related documents by sending the same to its email address at [clearance.legalservice.boc@gmail.com](mailto:clearance.legalservice.boc@gmail.com).

Failure to comply with the foregoing shall be penalized in accordance with Title XIV of the Republic Act No. 10863, otherwise known as the Customs Modernization Act of 2016, and other applicable penal provisions.

For strict compliance.

# RCMG MEMO NO. 02-2023

Issue Date: January 19, 2023

*KEYWORDS: clearance to dispose goods from the legal service, requirements*

Pursuant to the Memorandum No. 25-2021 of the Commissioner of Customs dated 04 February 2021, all Collection Districts, Sub-supports, and other offices concerned are directed to secure a clearance at least ten (10) days prior to the proposed disposition of the abandoned and/or forfeited goods in any of the following manner:

- Public Auction
- Donation
- Official Use of the Bureau
- Negotiated Sale
- Re-Exportation
- Destruction or Condemnation
- Turn-over to Proper Government Agencies

In relation thereto, for every request for clearance, the requesting office or official shall comply with the requirements set forth under **Section 10** of the **Customs Memorandum Order No. 24-2021**, to wit:

*"Section 10. Clearance from Legal Service. Immediately after the finality of the Order of Forfeiture or Decree of Abandonment, the Law Division and the ACDD/equivalent Unit shall submit a request to the Legal Service for clearance that the goods to be condemned are not subject of any pending complaint filed with the Department of Justice or subject of a pending criminal or civil proceedings in any judicial tribunal.*

**The following documents shall be attached to the request for clearance:**

- **Matrix of goods subject of disposal;**
- **Copy/ies of the Order of Forfeiture or Decree of Abandonment; and**
- **Certificate of Finality**

xxx

***The port must ensure that the clearance from the Legal Service is obtained prior to the preparation of the Detailed Plan of Condemnation. Failure to obtain the clearance shall be penalized under Section 1430 and Title XIV, Chapter 2 of the CMTA, Neglect of Duty and other administrative liability in accordance with existing civil service laws, rules and regulations.***  
*(Emphasis supplied)*

A legal clearance will not be issued unless the complete requirements are duly submitted.

In view of the foregoing, you are hereby reminded to strictly comply with the aforesaid requirements for the issuance of clearance by the Legal Service.

For strict compliance.

# OCOM MEMO NO. 03-2023

Issue Date: January 10, 2023

*KEYWORDS: OCOM Memo No. 43-2023, prior IAS clearance before release of shipment, revocation*

To protect government revenue and pursuant to the mandate of the IAS under Executive Order No. 127, s.1987, OCOM Memorandum No. 43-2022 dated 05 April 2022 is hereby revoked.

Relative thereto, all commodities that were previously subjected to IAS for clearance prior to release are hereby reinstated effective immediately.

All issuances contrary to the foregoing are ordered nullified.

For strict and immediate compliance.



# OCOM MEMO NO. 09-2023

Issue Date: January 16, 2023

*KEYWORDS: Fiscal Incentives Review Board (FIRB), Information Technology - Business Process Management (IT-BMP), posting of bond, registered business enterprises (RBEs)*

With reference to the Memorandum dated 14 October 2022 on the posting of bond of RBEs in the IT-BPM sector, please note of the following supplemental guidelines from the FIRB:

- The bond posted by the RBEs continuing to adopt the WFH arrangement pursuant to various FIRB issuances shall remain effective for the duration of the WFH arrangement; and
- In case the amount of the bond posted for the continued implementation of the WFH arrangement is insufficient to cover the required value of the bond (150% of the taxes and duties on equipment brought home) as stated in the relevant FIRB issuances, the RBE shall post additional bond to make up for such deficiency within fifteen (15) days from issuance of the demand letter by the BOC. Upon failure to settle the bonded obligations within the period, the BOC shall recommend the issuance of an Order of Forfeiture of the Bond.

For guidance and strict compliance.

# AOCG MEMO NO. 10-2023

Issue Date: January 3, 2023

*KEYWORDS: completion of condemnation, observance, timeline*

It has been observed that the timeline for the completion of condemnation as set forth by Section 12 of CMO 24-2021 is not strictly observed.

With such, you are reminded to strictly observe the provided timelines since there are approved orders of condemnation dated year 2022 which up until now are not condemned completely.

You are further directed to submit to this Office the completion report of the condemnation activities conducted from October 2022 to present.

Kindly submit your report on or before January 9, 2023.

For strict compliance.

# AOCG MEMO NO. 11-2023

Issue Date: December 29, 2022

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

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 15 December 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-584	"NOVAPOL® PI-2024-A"	3901.40.00	MFN – 3% Ad Valorem
22-585	"NOVAPOL® PF-0218-B"	3901.40.00	MFN – 3% Ad Valorem
22-586	"NOVAPOL® PF-0118-B"	3901.40.00	MFN – 3% Ad Valorem
22-587	"NOVAPOL® PF-0218-D"	3901.40.00	MFN – 3% Ad Valorem

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

# AOCG MEMO NO. 12-2023

Issue Date: December 28, 2022

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

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 20 December 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-210	"YUASA BATTERY ASSY, MODEL: YTX7L-BS"	8507.10.95	MFN – 15% Ad Valorem ATIGA – Zero*
22-283	"DXN® SPICA TEA"	2106.90.59	MFN – 7% Ad Valorem ATIGA – Zero*
22-298	"GLOBAL CELLULAR MODEM (GCM)"	8517.62.59	MFN – Zero
22-294	"MK3475-587 KIT TYPE A"	9018.39.00	MFN – 1% Ad Valorem
22-505	"MIDDLEBY MARSHALL® SPACER NYLON (35000-1080)"	3926.90.99	MFN – 15% Ad Valorem
22-509	"FASTENAL® 36452 NUT WING PLASTIC 1/4-20"	3926.90.99	MFN – 15% Ad Valorem

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-526	"SIPLAN K-SET 30"	6306.12.00	MFN – 15% Ad Valorem
22-532	"MIDDLEBY MARSHALL® 65172 SPRING LP CONVERSION"	7320.20.90	MFN – 15% Ad Valorem
22-538	"SANDIMMUN NEORAL® (CICLOSPORIN) CAPSULE (25 mg and 100 mg)"	3002.15.00	MFN – 1% Ad Valorem
22-549	"HEYCO® BUSHING, MODEL: OCB-1250"	3926.90.99	MFN – 15% Ad Valorem
22-557	"TROLLEY COMPLETE WITH WHEEL FOR T-RAIL CONVEYOR"	8431.39.90	MFN – 1% Ad Valorem ACFTA – Zero*
22-558	"ULTRAFRYER® ULTRAGOLD™ FRYER, MODEL: B-P5-18-3-UC"	8419.81.20	MFN – Zero
22-559	"PITCO® GAS OPEN FRYER WITH FILTRATION, MODEL: KF-SFSG14T"	8419.81.20	MFN – Zero
22-591	"ROTISOL ROTISSERIE GRANDFLAME™, MODEL: GF 1375-5G "	8419.81.20	MFN – Zero
22-592	"ROTISOL ROTISSERIE GRANDFLAME™, MODEL: GF 1375-5E "	8419.81.10	MFN – Zero
22-172	"SCREW OVAL (5 MM X 20 MM), PART NO.: 937000502000B"	7318.15.10	MFN – 10% Ad Valorem ATIGA – Zero*

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

# AOCG MEMO NO. 13-2023

Issue Date: December 28, 2022

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

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 22 December 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-300	"NIELSEN HDMI 2 AUDIO DECODER"	8517.62.59	MFN – Zero
22-504	"BJB HALOGEN LAMP G9"	8539.21.40	MFN – 3% Ad Valorem
22-595	"QINGDAO STANDARD WORK 1351010901012"	7323.99.10	MFN – 15% Ad Valorem ACFTA – Zero*
22-605	"MOTHERLOVE® POSTPARTUM C- SECTION CREAM"	3304.99.90	MFN – 7% Ad Valorem
22-607	"MOTHERLOVE® POSTPARTUM RHOD BALM"	3304.99.90	MFN – 7% Ad Valorem
22-608	"MOTHERLOVE® PREGNANCY PREGNANT BELLY SALVE"	3304.99.90	MFN – 7% Ad Valorem

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-609	"MOTHERLOVE® BABY BIRTH & BABY OIL"	3304.99.90	MFN – 7% Ad Valorem
22-616	"AMPHONEX (AMPHOTERICIN B)"	3004.20.99	MFN – 5% Ad Valorem AIFTA – Zero*
22-617	"THROMBOFLUX™ 1.5 MIU LYOPHILIZED POWDER FOR INJECTION"	3004.90.89	MFN – Zero AIFTA – Zero*
22-619	"MOTHERLOVE® BREASTFEEDING NIPPLE CREAM"	3304.99.90	MFN – 7% Ad Valorem
22-620	"MOTHERLOVE® BABY DIAPER BALM"	3304.99.90	MFN – 7% Ad Valorem
22-623	"ALBUNORM™ 25% (HUMAN ALBUMIN)"	3002.12.10	MFN – 1% Ad Valorem
22-633	"THB ENERTONE CEBU PM002356"	3920.10.90	MFN – 15% Ad Valorem ATIGA – Zero*

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

# AOCG MEMO NO. 14-2023

Issue Date: January 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 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 16 December 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-579	"SCLAIR® FP120-A"	3901.40.00	MFN – 3% Ad Valorem
22-580	"SCLAIR® FP120-D"	3901.40.00	MFN – 3% Ad Valorem
22-581	"NOVAPOL® PF-0118-F"	3901.40.00	MFN – 3% Ad Valorem
22-582	"NOVAPOL® PF-0218-F"	3901.40.00	MFN – 3% Ad Valorem
22-583	"NOVAPOL® GI-2024-A"	3901.40.00	MFN – 3% Ad Valorem

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

# AOCG MEMO NO. 15-2023

Issue Date: January 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 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 23 December 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-462	"NIELSEN GLOBAL CELLULAR MODEM POWER DOCK 2 (GPD2)"	8517.62.59	MFN – Zero
22-501	"SIPLAN PERGO-SUN 96"	7610.90.99	MFN – 10% Ad Valorem
22-506	"TREE TOP® CRANBERRY JUICE COCKTAIL"	2009.90.91	MFN – 10% Ad Valorem
22-507	"TREE TOP® 100% CRANBERRY FRUIT JUICE BLEND"	2009.90.91	MFN – 10% Ad Valorem
22-508	"TREE TOP® APPLE GRAPE JUICE"	2009.90.91	MFN – 10% Ad Valorem
22-588	"SIPLAN DUPLEX"	6306.22.00	MFN – 15% Ad Valorem

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-596	"WUNDER-BAR 4I-7874-THS SERVER"	9617.00.10	MFN – 3% Ad Valorem
22-624	"ALBUNORM™ 20% (HUMAN ALBUMIN)"	3002.12.10	MFN – 1% Ad Valorem
22-627	"CADBURY SHOTS"	1806.90.90	MFN – 7% Ad Valorem AIFTA – 7% Ad Valorem
22-628	"CADBURY DAIRY MILK ROAST ALMOND"	1806.32.00	MFN – 7% Ad Valorem ATIGA – Zero*
22-629	"CADBURY DAIRY MILK WITH OREO"	1806.31.00	MFN – 7% Ad Valorem AIFTA – 5% Ad Valorem
22-630	"CADBURY DAIRY MILK FRUIT & NUT"	1806.32.00	MFN – 7% Ad Valorem ATIGA – Zero*
22-635	"CONDENSED MOLASSES SOLUBLES (CMS)"	2303.30.00	MFN – 1% Ad Valorem ATIGA – Zero*
22-636	"ALLEGRO GREEN TEA"	0902.10.10	MFN – 3% Ad Valorem

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



# AOCG MEMO NO. 16-2023

Issue Date: January 10, 2023

*KEYWORDS: for laboratory analysis/testing purposes, no objection, proposed export, water sample*

This is with reference to the letter reply dated 04 January 2023 from Engr. William P. Cuñado, Director, Environmental Management Bureau, Department of Environment and Natural Resources (EMB-DENR) addressed to Mr. Jurgen De Lange, Logistics Manager, BOSKALIS PHILIPPINES, INC. in response to the latter's letter dated 14 December 2022 (IIS Transaction No. CO-2022-048965) requesting export clearance (EC) from EMB-DENR for the proposed shipment of the following samples to Singapore for laboratory testing/analysis purposes.

- Macrobenthos in thirty (30) cooler boxes (21.5 kilograms per box)
- River sediment packed in thirty (30) cooler boxes (21.5 kilograms per box)

EMB-DENR interposes NO objection to the above-mentioned export provided that it shall be limited to the declared types and quantity of material.

In this regard, an Export Clearance is not required from EMB-DENR. However, this does not preclude **BOSKALIS** from complying with the requirements of Singapore as the country of destination.

For information and reference.

# AOCG MEMO NO. 17-2023

Issue Date: January 6, 2023

*KEYWORDS: granular blast furnace slag turned into a product, importation clearance*

This is with reference to the letter reply dated 04 January 2023 from Engr. William P. Cuñado, Director, Environmental Management Bureau, Department of Environment and Natural Resources (EMB-DENR) addressed to Mr. IKE TAN, Head Procurement, HOLCIM PHILIPPINES, INC. requesting that HOLCIM be exempted from securing Importation Clearance from EMB-DENR for the shipment of Granulated Blast Furnace Slag (GBFS) to be used as raw material in cement manufacturing from the following sources:

- Nippon Steel Corporation, Japan — Muroran, Kimitsu, Kashima, Nagoya, Wakayama and Oita Area
- Kobe Steel Ltd. — Kanazawa-cho, Kakogawa, Hyogo 675-0137, Japan

EMB-DENR informs that the importation of GBFS which had undergone preprocessing/refining in the State of Export to turn into a product for various industrial usage like the purpose declared above is not regulated by EMB-DENR. Thus, an Importation Clearance (IC) is not required. However, this does not preclude HOLCIM from complying with the requirements of other government agency(ies) that may regulate such product. Should there be a misdeclaration or the commodity is mixed with other types of material, denial of the shipment to enter the country shall be warranted and the same must be reexported back to the state of its origin at the expense of the importer and exporter.

EMB-DENR further informs that the decision rendered here is only applicable to GBFS from the above-mentioned suppliers. Should the imported material be coming from other sources, HOLCIM is required to furnish the EMB-DENR a Certificate of Quality or equivalent document indicating that it has already been preprocessed/refined to be a product

For information and reference.

# AOCG MEMO NO. 26-2023

Issue Date: January 3, 2023

*KEYWORDS: confiscated, disposal, fresh yellow onions*

This has reference to the letter dated 15 December 2022 from Gerald Glenn F. Panganiban, OIC-Director, requesting clearance for the disposal of fresh yellow onions at BPI Los Baños — NCRDPSC. Said goods were purportedly confiscated by Bureau of Plant Industry (BPI) together with the DA Wide Field Inspectorate (DA-WFI), Philippine Coast Guard (PCG) and Criminal Investigation and Detection Group (CIDG) on 07 October to 03 December 2022.

Laboratory tests/analyses were conducted on the said onions and found the presence of microbial pathogens and chemical residues which are deemed "unsafe" and "unfit for human consumption". Further, smuggled plant foods are considered "unsafe" pursuant to the Implementing Rules and Regulations (IRR) of the Food Safety Act of 2013, Article III, Section 5.

In view of the foregoing, you are hereby directed to initiate the condemnation proceedings on the said confiscated fresh yellow onions pursuant to Customs Memorandum Order 24-2021 and coordinate with BPI prior thereto and to later invite its representatives as witnesses during the actual activity.

For strict compliance.

# AOCG MEMO NO. 40-2023

Issue Date: January 18, 2023

*KEYWORDS: CBW automated inventory management system (AIMS), full implementation, imposition of penalty, non-compliant CBWs*

Pursuant to Customs Memorandum Order No. 20-2021 on the full implementation of the Customs Bonded Warehouse-Automated Inventory Management System (CBW-AIMS), all Collection Districts and offices concerned are hereby directed to ensure that all CBWs and accredited members of Customs Common Bonded Warehouse (CCBW) have registered with AIMS and submitted all the necessary data as provided for in Section 4.2.3 and Section 4.3 of subject CMO.

Further, AOCG Memorandum No. 199-2022 dated 10 June 2022 was issued containing schedule of activities for strict compliance by the concerned parties to effectively implement the Go Live AIMS by July 18, 2022.

Relative thereto, CBWs who did not comply with the above directive shall be subject for suspension of their Customs Profile Registration System (CPRS) as Warehouse Operator.

For strict compliance and appropriate action.

# AOCG MEMO NO. 41-2023

Issue Date: January 4, 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 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 28 December 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-573	"ECO KITCHEN COMMERCIAL INDUCTION GENERATOR DROP-IN PAN TYPE, Model No.: IND-10P-3500F"	8514.40.00	MFN – Zero ACFTA – Zero*
22-603	"BESTWARE T3100112 BASKET RH"	7323.93.10	MFN – 15% Ad Valorem ACFTA – Zero*
22-604	"BESTWARE T14A2S21 BASKET, TWIN RT"	7323.93.10	MFN – 15% Ad Valorem ACFTA – Zero*
22-610	"(FASTRON.)® VISION SERIES VC-210 MULTI-PROCESS CONTROL, MODEL: KV2-SG14T"	8537.10.12	MFN – 5% Ad Valorem ATIGA – Zero*

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

# AOCG MEMO NO. 42-2023

Issue Date: January 10, 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 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 29 December 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 AND 2023 RATES OF DUTY
22-599	"SUMITOMO POLYETHYLENE LLDPE FS150A"	3901.40.00	MFN – 3% Ad Valorem
22-601	"SUMITOMO POLYETHYLENE LLDPE FS250B"	3901.40.00	MFN – 3% Ad Valorem
22-600	"SUMITOMO POLYETHYLENE LLDPE FS153S"	3901.40.00	MFN – 3% Ad Valorem
22-602	"SUMITOMO POLYETHYLENE LLDPE FS253S"	3901.40.00	MFN – 3% Ad Valorem
22-625	"ACTIM® PARTUS"	3822.19.00	MFN – 1% Ad Valorem
22-634	"CADBURY DAIRY MILK FRUIT & NUT (180 g and 300 g)"	1806.90.90	MFN – 7% Ad Valorem ATIGA – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 AND 2023 RATES OF DUTY
22-646	"CADBURY DAIRY MILK WITH OREO (40 g)"	1806.31.00	MFN – 7% Ad Valorem AIFTA – 5% Ad Valorem*
22-618	"OPK HAND PALLET TRUCK, MODEL: CP-20S-115"	8427.90.00	MFN – Zero PJEPA – Zero* AJCEPA – Zero*
22-626	"ACTIM® PROM"	3822.19.00	MFN – 1% Ad Valorem
22-637	"ALLEGRO COLD BREW ICED TEA STRAWBERRY"	0902.30.10	MFN – 3% Ad Valorem
22-648	"PITCO P6072147 FRY BASKET WITH COATED HANDLE, TRIPLE, #14"	7323.93.10	MFN – 15% Ad Valorem
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

# AOCG MEMO NO. 43-2023

Issue Date: January 10, 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 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 04 January 2023 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-638	"ALLEGRO GREEN TEA"	0902.10.10	MFN - 3% Ad Valorem
22-639	"ALLEGRO MINT"	0902.30.10	MFN - 3% Ad Valorem
22-640	"ALLEGRO ENGLISH BREAKFAST"	0902.30.10	MFN - 3% Ad Valorem
22-641	"ALLEGRO PEACH"	0902.30.10	MFN - 3% Ad Valorem
22-642	"ALLEGRO EARL GREY"	0902.30.10	MFN - 3% Ad Valorem
22-643	"ALLEGRO BLACK TEA WITH ROSE PETALS"	0902.30.10	MFN - 3% Ad Valorem
22-645	"ALLEGRO LEMON GINGER"	2106.90.59	MFN - 7% Ad Valorem
22-662	"JIF® REDUCED FAT CREAMY PEANUT BUTTER"	2008.11.20	MFN - 15% Ad Valorem
22-664	"TREE TOP® 100% POMEGRANATE FRUIT JUICE BLEND"	2009.90.91	MFN - 10% Ad Valorem
22-665	"TREE TOP® GRAPEFRUIT POMELO JUICE"	2009.90.91	MFN - 10% Ad Valorem

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

# AOCG MEMO NO. 45-2023

Issue Date: January 17, 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 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 10 January 2023 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-663	"JIF® EXTRA CRUNCH PEANUT BUTTER"	2003.11.20	MFN - 15% Ad Valorem
22-677	"CADBURY DAIRY MILK BITES HAZELNUT"	1806.90.90	MFN - 7% Ad Valorem ATIGA - Zero*
22-678	"CADBURY DAIRY MILK BITES ALMOND"	1806.90.90	MFN - 7% Ad Valorem ATIGA - Zero*

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



# AOCG MEMO NO. 48-2023

Issue Date: January 20, 2023

*KEYWORDS: DENR-EMB, granulated blast furnace slag, importation clearance, not required*

This is with reference to the letter reply of Engr. Cuñado, EMB-DENR to Ms. Arenas, PhilCement Corporation relative to the latter's letter with IIS Transaction No. CO2022-022579 re: PHILCEMENT's application to include Granulated Blast Furnace Slag (GBFS) in its Importer Registry to be used as raw material in cement manufacturing, with the information that the material will come from Song Da Cao Cuong Joint Stock Company in Vietnam.

Considering that GBFS is already a product that had undergone preprocessing from the State of Export based on the submitted process flow/description to suit with the declared usage, EMB-DENR informs that its importation is no longer covered by the permitting requirements of Republic Act 6969 (Toxic Substances and Hazardous and Nuclear Wastes Control Act of 1990).

Accordingly, an Importation Clearance (IC) is not required from EMB-DENR. However, this does not preclude PHILCEMENT from complying with the requirements of other government agencies) that may regulate GBFS. Should there be a misdeclaration or the product is mixed with other types of material, denial of the shipment to enter the country shall be warranted and the same must be re-exported back to the state of its origin at the expense of the importer and exporter.

For information and reference.

# AOCG MEMO NO. 70-2023

Issue Date: January 27, 2023

*KEYWORDS: expired chemicals, export, no objection*

This is with reference to the Letter reply dated 24 January 2023 from Engr. William P. Cuñado, Director, Environmental Management Bureau, Department of Environment and Natural Resources (EMB-DENR) addressed to Ms. RAQUEL D. BAYOT, Logistics Manager HANKYU HANSHIN LOGISTICS PHILIPPINES, INC., (HANKYU HANSHIN), inquiring the requirements for the export of the following Chemicals to Japan for the purpose of return to vendor (Itatsu Co., Ltd.):

ITEMS DESCRIPTION	REASONS
MULTIPLE AC-N, 2.5 kgs./boxes (2 boxes)	For return to Vendor (RTV) Not good (NG) due to discoloration subject for evaluation in Japan
REAGENT SET ZINC B (Titrant for Zinc ZN-B) 30 pcs. (1 pack)	For return to Vendor (RTV)
REAGENT SET ZINC B (Titrant for Zinc Caustic) 30 pcs. (1 pack)	Hemeji Electric Philippines, Inc. ceased, and the items are no longer be used

In this regard, please be informed that the EMB-DENR interposes NO objection to the proposed export provided that it shall be limited to the declared types and quantities of chemicals. However, HANKYU HANSIN shall determine if the same is regulated by the Government of Japan so that EMB-DENR can provide the necessary written notification for them.

For information and reference.

# AOCG MEMO NO. 71-2023

Issue Date: February 1, 2023

*KEYWORDS: export, non-hazardous scraps, no objection*

This is with reference to the attached letter reply dated 24 January 2023 from Engr. William P. Cuñado, Director, Environmental Management Bureau, Department of Environment and Natural Resources (EMB-DENR) addressed to Mr. Keiin Tominaga, President, MATSUDA SANGYO (PHILS) CORPORATION for requesting an exemption from EMB-DENR from securing an export clearance for the exportation of non-hazardous scraps.

EMB-DENR informs that scraps are not classified as hazardous wastes pursuant to Table 2.1 of DENR Administrative Order (DAO) 2013-22: Revised Procedures and Standards for the Management of Hazardous Waste (Revising DAO 2004-36). Thus, they are not covered by the export clearance requirement under DAO 2013-22.

Accordingly, EMB-DENR interposes NO objection to the proposed export provided that it shall be limited to the declared types and quantity of material. Thus, an export Clearance is not required from that Bureau.

For information and reference.

# AOCG MEMO NO. 72-2023

Issue Date: January 26, 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 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 05 January 2023 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-448	"NIELSEN PPM 360™ METER, MODEL: DA120A"	8543.70.60	MFN - Zero
22-552	"NISSAN X-TRAIL E-POWER, MODEL NO.: P33A"	8703.80.98	MFN - 30% Ad Valorem ACFTA - 30% Ad Valorem*
22-644	"ALLEGRO CHAMOMILE"	1211.90.17	MFN - 3% Ad Valorem
<b><i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i></b>			

# AOCG MEMO NO. 73-2023

Issue Date: January 24, 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 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 12 January 2023 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-672	"ALPHAMALT GLOXY 31841"	3507.90.00	MFN - 3% Ad Valorem
22-679	"CADBURY DAIRY MILK (MILK CHOCOLATE)"	1806.32.00	MFN - 7% Ad Valorem ATIGA - Zero*
22-681	"ALPHAMALT LP 20056 F"	3507.90.00	MFN - 3% Ad Valorem ATIGA - Zero*

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

# AOCG MEMO NO. 74-2023

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 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 20 January 2023 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-211	"SENSORY ASSY, T-OIL (PART NO. 37750-K16-A211-M1)"	8533.40.00	MFN - Zero ATIGA - Zero*
22-246	"DXN® SPIRULINA FOOD SUPPLEMENT CEREAL"	1904.10.90	MFN - 15% Ad Valorem ATIGA - Zero*
22-376	"DXN® ZHI MOCHA"	1806.90.90	MFN - 7% Ad Valorem ATIGA - Zero*
22-443	"TROPICAL MORINZHI® MORINDA CITRIFOLIA LIQUID"	2106.90.72	MFN - 7% Ad Valorem ATIGA - Zero*
22-502	"SIPLAN ATMOSPHERE PERGOGRAIN"	7610.90.99	MFN - 10% Ad Valorem
22-589	"SIPLAN VERSIPLAN PRO-AIR"	7610.90.99	MFN - 10% Ad Valorem
22-613	"REVCOR 65795A AND 69796A FAN BLADES"	8414.90.21	MFN - 5% Ad Valorem
22-649	"PITCO BALL VALVE WITH HANDLE, MODEL: PP10962"	8481.80.72	MFN - 5% Ad Valorem
22-658	"DECOLOX [BA 0701B]"	3824.99.70	MFN - 3% Ad Valorem ATIGA - Zero*
22-669	"SMUCKER'S SUGAR FREE ORANGE MARMALADE"	2007.91.00	MFN - 15% Ad Valorem
22-670	"SMUCKER'S SWEET ORANGE MARMALADE"	2007.91.00	MFN - 15% Ad Valorem
22-674	"OCTANATE® 250 IU (HUMAN COAGULATION FACTOR VIII)"	3002.12.10	MFN - 1% Ad Valorem
22-675	"OCTANATE® 500 IU (HUMAN COAGULATION FACTOR VIII)"	3002.12.10	MFN - 1% Ad Valorem
22-676	"OCTANATE® 1000 IU (HUMAN COAGULATION FACTOR VIII)"	3002.12.10	MFN - 1% Ad Valorem

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

# AOCG MEMO NO. 75-2023

Issue Date: January 30, 2023

*KEYWORDS: export, no objection, water sample*

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 January 2023 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-660	"SMUCKER'S GOOBER GRAPE"	2008.97.20	MFN - 10% Ad Valorem
22-666	"SMUCKER'S BLUEBERRY PRESERVES"	2007.99.20	MFN - 15% Ad Valorem
22-667	"SMUCKER'S RED RASPBERRY PRESERVES"	2007.99.20	MFN - 15% Ad Valorem
22-668	"SMUCKER'S APRICOT PRESERVES"	2007.99.20	MFN - 15% Ad Valorem
22-671	"SMUCKER'S SUGAR FREE BLUEBERRY PRESERVES"	2007.99.20	MFN - 15% Ad Valorem
22-680	"ELCOVIT 141092"	2106.90.73	MFN - 1% Ad Valorem ATIGA - Zero*

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

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