

**NMM**

**NAGUE MALIC MAGNAWA & ASSOCIATES**  
Customs Brokers

---

COMPLIANCE BEYOND BORDERS

# CUSTOMS GAZETTE

## Updates on Customs-Related Matters

### **Disclaimer**

THIS IS NOT A LEGAL DOCUMENT AND MAY NOT BE USED AS SUCH. IT IS AN ADVISORY AND INFORMATION TOOL ONLY AND NOT WARRANTED FOR ACCURACY. READERS ARE RESPONSIBLE FOR OBTAINING LEGAL ADVICE FROM EXPERTS OR THEIR OWN COUNSEL. FOR FURTHER CLARIFICATION, PLEASE READ THE ORIGINAL ISSUANCES ON THE BOC WEBSITE.

---

# In Brief

**DEPARTMENT OF TRADE AND INDUSTRY MEMORANDUM CIRCULAR NO. 23-06: INDIVIDUAL EXPORT AUTHORIZATION FOR THE EXPORT OF "SERVOMOTOR" PURSUANT TO SECTION 11 OF THE STRATEGIC TRADE MANAGEMENT ACT - CMC NO. 103-2023 (page 02)**

**REVENUE REGULATIONS NO. 2-2023 (RR 2-2023) DATED 29 MARCH OF 2023 "PRESCRIBING THE USE OF CONSTRUCTIVE AFFIXTURE OF DOCUMENTARY STAMP TAX FOR CERTIFICATES ISSUED BY GOVERNMENT AGENCIES OR INSTRUMENTALITIES" - CMC NO. 104-2023 (page 03)**

**IMPLEMENTATION OF THE REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP (RCEP) RATES AND PREFERENCE CODES IN THE E2M SYSTEM - MISTG MEMO NO. 10-2023 (page 05)**

**TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR) - AOCG MEMO NO. 185-2023 (page 06)**

**TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR) - AOCG MEMO NO. 186-2023 (page 07)**

**TEMPORARY PROCEDURE CODE FOR SHIPMENTS OF FEEDS, FEED INGREDIENTS AND FERTILIZERS - AOCG MEMO NO. 187-2023 (page 08)**

**SUBMISSION OF ORIGIN DECLARATION OF EXPORTERS UNDER THE EU GENERALISED SYSTEM OF PREFERENCES (EU-GSP+) - AOCG MEMO NO. 188-2023 (page 09)**

**TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR) - AOCG MEMO NO. 190-2023 (page 10)**

**TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR) - AOCG MEMO NO. 191-2023 (page 13)**

**TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR) - AOCG MEMO NO. 193-2023 (page 14)**

**TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR) - AOCG MEMO NO. 194-2023 (page 15)**

# CMC NO. 103-2023

Issue Date: June 26, 2023

*KEYWORDS: authorization, DTI Memorandum Circular No. 23-06, export, Servomotor, Strategic Trade Management Act*

This is with reference to the letter dated 14 June 2023 from Ms. Regina Samantha T. Castro, Officer-in-Charge, Strategic Trade Management Office, Department of Trade and Industry (DTI), furnishing this Bureau a copy of the DTI Memorandum Circular (MC) No. 23-06 dated (17) June 2023 with the subject "Individual Export Authorization for the export of "Servomotor" pursuant to Section 11 of the Strategic Trade Management Act (STMA)."

Moreover, the DTI MC No. 23-06 requires any entity who engages or intends to engage in the export of certain "Servomotor" to apply for an individual authorization as they are subject to the End-Use Catch-all Controls under Section 11 (a) of the STMA. The performance specification of the covered Servomotor is indicated in Section 2 of the circular.

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

For your guidance and reference.

# CMC NO. 104-2023

Issue Date: June 16, 2023

*KEYWORDS: constructive affixture, documentary stamp tax, Revenue Regulations No. 2-2023*

This is with reference to the above mentioned subject pursuant to the provisions of Sections 244 and 245 of the National Internal Revenue Code (NIRC) of 1997, as amended, which prescribes the use of constructive affixture of documentary stamp as proof of payment of Documentary Stamp Tax (DST) on certificates issued by government agencies or instrumentalities.

Attention is hereby invited on Sections 2(a) and 3 thereof, to wit:

**"Section 2 (a).** *Constructive Affixture of Documentary Stamp refers to the attachment of the original copy of the government official receipt issued by government agencies or instrumentalities payment of the DST on the taxable certificate.*

**"Section 3. Use of Constructive Affixture of Documentary Stamp.** *In lieu of the loose documentary stamps, all government agencies or instrumentalities shall use the constructive affixture of documentary stamp as defined herein on the certificates they issue which are subject to DST. These government agencies or instrumentalities shall be constituted as agents of the Commissioner of Internal Revenue for the collection and remittance of such DST to the Bureau of Internal Revenue (B/R).*

*For every issuance of certificate, the government agencies or instrumentalities shall collect their applicants the corresponding amount of DST due thereon which shall be indicated as one of the items in the government official receipt. The said receipt shall be attached to the taxable certificate as proof of payment of the tax.*

*The use of one government official receipt in order to cover two (2) or more certificates shall be allowed subject to the following conditions:*

*a. A serial or control number shall be printed and consecutively assigned for every issuance of certificate and the same shall be conspicuously located on the face thereof.*

*b. The serial or control numbers of the certificates and the total amount, of DST due, among others, shall be clearly indicated in the government official receipt.*

*The collected DST shall be remitted monthly by filing the Documentary Stamp Tax Declaration / Return (BIR Form No.2000) and paying the tax through the available payment facilities of the BIR on or before the fifth (5th) day of the following month.*

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

For information and guidance.

# MISTG MEMO NO. 10-2023

Issue Date: June 23, 2023

*KEYWORDS: E2M System, implementation, rates and preference codes, Regional Comprehensive Economic Partnership (RCEP)*

In reference to Executive Order No. 25, s. 2023 on "IMPLEMENTING THE PHILIPPINE SCHEDULE OF TARIFF COMMITMENTS UNDER THE REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT, AND MODIFYING THE RATES OF IMPORT DUTY ON CERTAIN IMPORTED ARTICLES FOR THE PURPOSE", all concerned are informed that the Systems Development Division (SDD) of Planning and Systems Development Service-MISTG has created the following preference codes for the utilization of the RCEP preferential tariff rates which will take effect on **June 25, 2023**.

PREFERENCE CODE	DESCRIPTION
RCEP	Regional Comprehensive Economic Partnership
RCEPAUNZ	RCEP – Australia and New Zealand
RCEPCN	RCEP – China
RCEPJP	RCEP – Japan
RCEPKR	RCEP – Korea

The RCEP preference codes are intended for ASEAN Member Countries namely: Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar, Singapore, Thailand, and Vietnam.

# AOCG MEMO NO. 185-2023

Issue Date: June 21, 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 June 2023 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-342	"FARMAFLOR® 30 (FLORFENICOL)"	3003.20.00	MFN - 3% ad valorem
23-354	"METH-O-TAS (HERBAL METHIONINE SUPPLEMENT)"	2309.90.20	MFN - Zero AFTA - Zero*

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

# AOCG MEMO NO. 186-2023

Issue Date: June 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 19 June 2023 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-301	"PS50-16 PALO SANTO INCENSE STICKS"	4421.99.99	MFN - 10% ad valorem
23-331	"KEYU® FECES ANALYZER CLEANING SOLUTION"	3402.50.12	MFN - 10% ad valorem ACFTA - Zero* RCEP - Zero*
23-339	"COXIFARM® PLUS"	3003.20.00	MFN - 3% ad valorem
23-340	"HI-BAC® (TILMICOSIN)"	3003.20.00	MFN - 3% ad valorem
23-341	"FARMAFLOR® SOLUTION 10G/100ML (FLORFENICOL)"	3004.20.71	MFN - 5% ad valorem
23-358	"EMBORG WHIP TOPPING CHILLED"	2106.90.91	MFN - 7% ad valorem AKFTA - Zero* RCEP - Zero*
23-362	"LEE KUM KEE PRG BASIC COOKING SAUCE"	2103.90.13	MFN - 7% ad valorem ACFTA - Zero* RCEP - Zero*
23-363	"LEE KUM KEE CHILI GARLIC SAUCE"	2103.90.13	MFN - 7% ad valorem ACFTA - Zero* RCEP - Zero*

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



# AOCG MEMO NO. 187-2023

Issue Date: June 23, 2023

*KEYWORDS: feed ingredients, feeds, fertilizers, temporary procedure codes*

This has reference to CMC 99 — 2023 clarifying that the Authority to Release Imported Goods (ATRIG) from the Bureau of Internal Revenue shall no longer be required for the release of imported feeds, feed ingredients and fertilizers. Certificates secured from Bureau of Animal Industry, Fertilizer and Pesticides Authority and all other concerned regulatory agencies, which certifies that the goods being imported are feeds, feed ingredients and fertilizers, shall be presented in order to effect the release thereof.

Pending the creation of a permanent procedure code, you are hereby directed to use the interim procedure code, ON3 — Section 109 (B) of NIRC — Seeds, Seedling, VAT Exempt, for the assessment of VAT exempt shipments of imported feeds, feed ingredients and fertilizers.

For immediate compliance.

# AOCG MEMO NO. 188-2023

Issue Date: July 3, 2023

*KEYWORDS: EU Generalised System of Preferences (EU-GSP+), origin declaration of exporters, submission*

As part of our efforts to ensure compliance with the EU GSP Plus arrangement, all Export Offices in the Philippines are hereby directed to submit data on Origin Declarations issued by exporters to the European Commission Directorate-General for Taxation and Customs Union (DG TAXUD) with the copy of the Origin Declaration.

The data is necessary to monitor the application and enforcement of rules of origin and ensure that both competent authorities and exporters are strictly implementing EU GSP provisions. The deadline for submission is July 31, 2023, and it should cover the exportation of goods to the European Union from January 1, 2021 , to June 30, 2023.

Furthermore, all Export Offices are instructed to submit subsequent reports on the 5th day of every month. A template for the summary of Origin Declarations is attached herewith for the port's reference. The report should be submitted in excel format.

For strict compliance.

# AOCG MEMO NO. 190-2023

Issue Date: June 29, 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 June 2023 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-083	"GRAINPRO® SOLAR COLLAPSIBLE DRYER CASE™ 25 (CDC II-25)"	6307.90.90	MFN - 15% ad valorem ATIGA - Zero* AANZFTA - Zero* ACFTA - Zero* AHKFTA - 6% ad valorem AIFTA - Zero* AJCEPA - Zero* AKFTA - Zero* PH-EFTA FTA (CHE/LIE) - Zero* PHF-EFTA FTA (ISL) - Zero* PH-EFTA FTA - (NOR) - Zero* PJEPA - Zero* RCEP - Zero*
23-335	"LEE KUM KEE LIQUID SEASONING"	2103.90.13	MFN - 7% ad valorem ATIGA - Zero* AANZFTA - Zero* ACFTA - Zero* AHKFTA - Zero* AIFTA - Zero* AJCEPA - Zero* AKFTA - Zero* RCEP - Zero*
23-357	"TROFAST STOR BOX"	3924.90.90	MFN - 15% ad valorem ACFTA - Zero* RCEP - 15% ad valorem*
23-365	"ITAMINE CA60"	3824.99.99	MFN - 3% ad valorem
23-366	"LIVOSHUDH® POWDER"	2309.90.20	MFN - Zero AIFTA - Zero*
23-367	"OPTIBETAINE®"	2309.90.20	MFN - Zero AIFTA - Zero*

23-375	"DXN® LION'S MANE LEMON MATCHA"	2101.20.90	MFN - 10% Ad Valorem ACFTA - Zero* RCEP - Zero*
23-376	"DXN® OOTEA EU CAFE MIX"	IN-QUOTA 2101.12.91.100	MFN — 30% ad valorem ATIGA - Zero* AANZFTA - Zero* ACFTA - Zero* AHKFTA - 30% ad valorem* AIFTA - 30% ad valorem* AJCEPA - Zero* AKFTA - 5% ad valorem* RCEP — 30% ad valorem
		OUT-QUOTA 2101.12.91.200	MFN — 45% ad valorem ATIGA - Zero* AANZFTA - Zero* ACFTA - Zero* AHKFTA - 45% ad valorem* AIFTA - 45% ad valorem* AJCEPA - Zero* AKFTA — 5% ad valorem* RCEP - 45% ad valorem
23-380	"DXN(R) OOTEA CORDYCEPS COFFEE MIX 3 IN 1"	IN-QUOTA 2101.12.91.100	MFN — 30% ad valorem ATIGA - Zero* AANZFTA - Zero* ACFTA - Zero* AHKFTA - 30% ad valorem* AIFTA - 30% ad valorem* AJCEPA - Zero* AKFTA - 5% ad valorem* RCEP — 30% ad valorem
		OUT-QUOTA 2101.12.91.200	MFN — 45% ad valorem ATIGA - Zero* AANZFTA - Zero* ACFTA - Zero* AHKFTA - 45% ad valorem* AIFTA - 45% ad valorem* AJCEPA - Zero* AKFTA — 5% ad valorem* RCEP - 45% ad valorem

23-383	"DXN® SCELIMUM CAPSULE (SPLIT GILL MUSHROOM"	2106.90.72	MFN — 7% ad valorem ATIGA - Zero* AANZFTA - Zero* ACFTA - Zero* AHKFTA - Zero* AIFTA - 7% ad valorem AJCEPA - Zero* AKFTA - Zero* RCEP - Zero*
23-384	"DXN® GARCINIA CAPSULE"	2106.90.72	MFN — 7% ad valorem ATIGA - Zero* AANZFTA - Zero* ACFTA - Zero* AHKFTA - Zero* AIFTA - 7% ad valorem AJCEPA - Zero* AKFTA - Zero* RCEP - Zero*
23-386	"DXN® CORDYCEPS CAPSULE"	2106.90.72	MFN — 7% ad valorem ATIGA - Zero* AANZFTA - Zero* ACFTA - Zero* AHKFTA - Zero* AIFTA - 7% ad valorem AJCEPA - Zero* AKFTA - Zero* RCEP - Zero*
23-391	"UNITED NORSOL 99%"	2933.59.90	MFN — 1% ad valorem ACFTA - Zero* RCEP - Zero*
23-392	"UNITED VETOXY"	2941.30.00	MFN — 1% ad valorem ACFTA - Zero RCEP - Zero
23-393	"PENICILLIN POTASSIUM"	2941.10.90	MFN - 3% ad valorem ACFTA - Zero* RCEP - Zero*
<b><i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i></b>			

# AOCG MEMO NO. 191-2023

Issue Date: JuNE 29, 2023

*KEYWORDS: Tariff Classification 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 26 June 2023 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-389	"UNITED SHIHAO CTC 15%"	3003.20.00	MFN - 3% ad valorem ACFTA - Zero* RCEP - Zero*

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

# AOCG MEMO NO. 193-2023

Issue Date: July 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 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 03 July 2023 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-338	"SUPRAMULIN 20 (TIAMULIN HYDROGEN FUMARATE)"	3003.20.00	MFN - 3% ad valorem
23-343	"FB DOXI (DOXYCYCLINE HYCLATE)"	3003.20.00	MFN - 3% ad valorem
23-344	"IVERBASE 0.6% (IVERMECTIN)"	3003.90.00	MFN - 3% ad valorem
23-345	"SUPRAMULIN 80 (TIAMULIN HYDROGEN FUMARATE)"	3003.20.00	MFN - 3% ad valorem
23-346	"ENRABASE (ENRAMYCIN)"	3003.20.00	MFN - 3% ad valorem
23-388	"ELECTRICALLY HEATED TOBACCO PRODUCT (EHTP) TEREA"	2404.11.00	MFN -3% ad valorem AKFTA - Zero* RCEP - Zero*
23-399	"UNITED NEOMAX"	2941.90.00	MFN - 1% ad valorem ACFTA - Zero* RCEP - Zero*
23-400	"HALQUINOL"	2933.49.90	MFN - 1% ad valorem ACFTA - Zero* RCEP - Zero*

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



# AOCG MEMO NO. 194-2023

Issue Date: July 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 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 July 2023 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-187	"BYD T3"	8704.60.29.900	MFN - Zero ACFTA - 5% ad valorem* RCEP - 30% ad valorem*
23-209	"FOLGERS® CLASSIC DECAF (DECAFFEINATED GROUND COFFEE)"	IN-QUOTA 0901.22.20.100	MFN - 40% ad valorem
		OUT-QUOTA 0901.22.20.200	MFN - 40% ad valorem
23-210	"FOLGERS® CLASSIC ROAST GROUND COFFEE"	IN-QUOTA 0901.22.20.100	MFN - 40% ad valorem
		OUT-QUOTA 0901.22.20.200	MFN - 40% ad valorem
23-269	"LEE KUM KEE CHIU CHOW STYLE CHILI OIL"	2103.90.29	MFN - 7% ad valorem ACFTA - Zero* RCEP - Zero*
23-324	"SA.MI FRUTTA BRINED CHERRIES PITTED WITH STEM"	0812.10.00	MFN - 3% ad valorem

**\*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/>

If you have questions or comments, you may send them to:

**Michael Tede**  
**Compliance Manager**  
mtede@nmm.ph

**Jhumar Coloso**  
**Operations Manager**  
jhumarcoloso@nmm.ph

© 2023 Nague Malic Magnawa & Associates Customs Brokers

Digital copies of this Gazette may be viewed and downloaded from:

<http://nmmcustomsbrokers.com/?q=content/nmm-customs-gazette>