

**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. 04-2023

Issue Date: March 13, 2023

*KEYWORDS: Fuel Marking Program*

Pursuant to the recommendation of the Project Implementation Office (PIO) of the Fuel Marking Program under Sec. 5.2 of Customs Memorandum Order (CMO) 43-2019, entitled "Implementing the Fuel Marking Program pursuant to DOF-BIR-BOC Joint Circular 001.2019" dated 19 August 2019, Section 5.1 of CMO 43-2019 is hereby amended to read as follows:

*"5.1 To ensure that all imported petroleum products covered by this Order are accounted for and tax paid, the following Ports of Entry, including their Sub-ports, are initially authorized as Ports of Discharge for gasoline, diesel and kerosene arriving in Bulk:*

- 5.1.1 Port of Batangas*
- 5.1.2 Port of Limay*
- 5.1.3 Port of Subic*
- 5.1.4 Port of Davao*
- 5.1.5 Port of Cagayan De Oro*
- 5.1.6 Port of Cebu*
- 5.1.7 Port of Tacloban*
- 5.1.8 Port of Iloilo*
- 5.1.9 Port of Aparri*
- 5.2.0 Port of San Fernando La Union*
- 5.2.1 Port of Zamboanga*
- 5.2.2 Port of Legaspi"*

All other provisions of CMO No. 43-2019 which are not in conflict with this Order shall remain effective.

This Order shall take effect immediately.

# CMO NO. 05-2023

Issue Date: March 20, 2023

*KEYWORDS: blended cement Type 1P, Definitive Anti-Dumping Measure, importation, ordinary Portland cement Type 1, Viet Nam*

This refers to the letter dated 14 February 2023 addressed to Secretary Benjamin E. Diokno, Department of Finance, from Secretary Alfredo E. Pascual, Department of Trade and Industry, on DTI DAO No. 23-01 s. of 2023 containing the Resolution on the Definitive Anti-Dumping Measure Against the Importation of Ordinary Portland Cement Type 1 under AHTN 2017/2022 (Subheading 2523.29.90) and Blended Cement Type 1 P under AHTN 2017/2022 (Subheading 2523.90.00) from Viet Nam based on the Tariff Commission's Report on the Motions for Reconsideration.

The Resolution in the Motion for Reconsideration provides for the following:

- Definitive anti-dumping duties shall be imposed for a period of five (5) years on imports of Ordinary Portland Cement Type 1 (AHTN 2017/2022 Subheading No. 2523.29.90) and Blended Cement Type IP (AHTN 2017/2022 Subheading No. 2523.90.00) originating from Vietnam.

The "All Others' Rates" shall be applied to foreign exporters who (1) did not make themselves known to the Commission, (2) did not cooperate sufficiently during the formal investigation, and (3) new foreign exporters who have not exported subject articles to the Philippines during the POI.

- Investigation on exporters determined to have a de minimis and/or negative dumping margins, is hereby terminated.

With the termination of investigation on the exporters listed under Annex "B", no anti-dumping duty, even at zero (0%) rate, shall be imposed on their exports of subject articles to the Philippines. The "All Others' Rates" shall likewise, not be applied to them. The said identified exporters are thus, excluded from the scope of the instant Department Administrative Order imposing the antidumping duties.

- Accordingly, cash bonds deposited/paid by exporters that are listed under Annex "B", but with previously determined provisional anti-dumping duties under DTI DAO No. 21-07, Series of 2021, and BOC Customs Memorandum Order No. 38-2021, shall be returned immediately upon the effectivity of the instant Department Administrative Order.

- Finally, with respect to the cash bond deposited/paid by Vicem Hai Phong Cement Company Limited as a provisional anti-dumping duty which is in excess of the anti-dumping duty assessed, the remainder or the amount of US\$ 0.27/MT on its total exports from the effectivity of CMO No. 38-2021 until expiry on 20 April 2022 shall likewise, be returned immediately upon the effectivity of the said Department Administrative Order.

This Order shall take effect immediately.

# CMC NO. 47-2023

Issue Date: March 20, 2023

**KEYWORDS:** *calcium carbonate, Dalisay Philippines Corporation, Tariff Commission Circular Dispute Ruling (TCC DR)*

This has reference to the Tariff Commission Circular Dispute Ruling (TCC DR) No. 22-023 issued on 02 March 2023 pursuant to Commission Order No. 2018-1 (Rules of Procedure on Disputes involving Tariff Classification) on the shipment of "Calcium Carbonate (FMB) ER-36 and Calcium Carbonate (FMB) ER-37 LM" consigned to Dalisay Philippines Corporation (Import Entry/ Customs Reference No. C-234340-21, MICP) the dispositive portion of which states that:

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

Product	AHTN 2017 Code	2021 MFN Rate	2021 AIFTA Rate
Calcium Carbonate (FMB) ER-36	3809.91.90	3% <i>ad valorem</i>	Zero*
Calcium Carbonate (FMB) ER-37 LM	3809.91.90	3% <i>ad valorem</i>	Zero*
<b>*Subject to submission of Certificate of Origin (CO) Form "AI"</b>			

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. 49-2023

Issue Date: March 21

*KEYWORDS: SL-V Injector Repair Kit, Model No.: 272970, SKF Philippines Inc., Tariff Commission Circular Dispute Ruling (TCC DR)*

This has reference to the Tariff Commission Circular Dispute Ruling (TCC DR) No. 22-028 issued on 07 March 2023 pursuant to Commission Order No. 2018-1 (Rules of Procedure on Disputes involving Tariff Classification) on the shipment of "SL-V Injector Repair Kit, Model No.: 272970" consigned to SKF Philippines Inc. (Import Entry/ Customs Reference No. C111122, NAIA) the dispositive portion of which states that:

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

Product	AHTN 2022 Code	2022 MFN Rate
SL-V Injector Repair Kit, Model No.: 272970	8484.90.00	7% ad valorem

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. 53-2023

Issue Date: March 31, 2023

*KEYWORDS: finished or fully processed/tanned leather, import guidelines, other non-food non-feed fully processed products of animal origin*

With reference to the letter dated 27 February 2023 from Mr. Paul Limson, DVM, Director, Bureau of Animal Industry (BAI), Department of Agriculture (DA), please be informed that pursuant to DA Administrative Circular No. 02 series of 2023 re: Rules and Regulations Governing the Importation of Leather and Hides (Finished Products, Tanned and Untanned, Processed and Unprocessed) and other Non-Food, Non-Feed, Processed Products of Animal Origin, the BAI will no longer be issuing Sanitary and Phytosanitary Import Clearances (SPSICs) starting 08 March 2023 for the following commodities:

- Fully furnished leather products/goods
- Fully tanned hides and skins
- Fully dressed furs and fur products
- Souvenir items made from washed and dyed feathers.
- Feather- fishing leisure

Moreover, importation of non-food, non-feed, processed products of animal origin such as processed horns and skulls used for religious activities, processed handicrafts, and processed taxidermy in display form do not require SPSIC from BAI. However, they must come from countries free from bovine spongiform encephalopathy (BSE) and other related transboundary animal diseases (TADs).

For information and reference.

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

# EG MEMO NO. 01-2023

Issue Date: March 15, 2023

*KEYWORDS: CMO 43-2019, Fuel Marking Program, prohibitions, reiteration*

All concerned District Collectors receiving bulk oil importation under Customs Memorandum Order (CMO) No. 04-2023 (Annex A) are reminded of the following provisions and prohibitions under Customs Memorandum Order No. 43-2019 (Annex B):

- **Section 6.2. Fuel Marking One Stop Shop (FMOSS).** Customs Districts identified as authorized Ports of Discharge shall likewise establish a Fuel Marking One Stop Shop (FMOSS) in their ports.
  - **6.2.1 Composition.** The FMOSS shall be composed of the following:

Head:	District Collector
Members:	Deputy Collector for Operations Deputy Collector for Assessment Chief, Piers and Inspection Division or equivalent unit District Commander, Enforcement Security Service OIC, Customs Intelligence and Investigation Service Fuel Marking Provider Representative, Department of Energy (DOE)

In case a Customs District has sub-port/s, the Sub-port Collector shall be designated as Co-Head of the FMOSS of said Customs District

- **Section 11.6 Prohibition on Commingling of Marked and Unmarked Fuel.** Notwithstanding the provisions of Sec 157 of the NIRC of 1997, as amended, Marked Fuel products shall not be stored and commingled with Unmarked Fuel products.

Pursuant to Sec. 155 of the NIRC, as amended, the manufacturer/importer shall adopt a suitable accounting or metering system with the ability to accurately determine the volume of entered and withdrawn refined, manufactured or importer petroleum products.

- **Section 11.7 Prohibition to Export Marked Petroleum Products.**

- Locally refined or manufactured and imported petroleum products which have been fully marked with the Official Fuel Marker in accordance with provisions of these Regulations shall be deemed for domestic distribution, use or consumption within the Philippine territory.
- No Marked Fuel, in whole or in part shall be allowed to be removed or transferred for exportation. Provided that, exportation of Marked Fuel shall be allowed if no refund of the taxes paid thereon will be availed of. Provided further, that if refund of the taxes paid thereon will be availed of, the Marked Fuel to be exported shall be diluted with the same volume of Unmarked Fuel to prevent reintroduction of the same into the country. In either case, the entity so exporting shall inform the BOC and the fuel marking provider of the intention to export Marked Fuel.
- For purposes of this Order, exportation shall refer to the customs procedure applicable where the goods leave the Philippine territory and are intended to remain outside it.

For strict compliance.

# IG MEMO NO. 02-2023

Issue Date: March 9, 2023

*KEYWORDS: abandoned and forfeited goods in customs custody, request for coordination*

## • REFERENCES

- Memorandum dated 21 February 2023 from the Deputy Commissioner, Assessment and Operations Coordination Group (AOCG) RE: "IMMEDIATE DISPOSITION OF ABANDONED AND FORFEITED GOODS WHICH REMAIN PENDING IN CUSTOMS CUSTODY."
- Memorandum dated 10 October 2023 from the O/C, Intelligence Group/ Director, CIIS RE: "REITERATION ON THE SUBMISSION OF IPR-RELATED SEIZURES, APPREHENSIONS, OPERATIONS, INCIDENTS, AND OTHER ACCOMPLISHMENTS TO THE INTELLECTUAL PROPERTY RIGHTS DIVISION."
- In compliance to the above references and pursuant to Customs Administrative Order (CAO) No. 09-2008, the Intellectual Property Rights Division (IPRD), Customs Intelligence and Investigation Service (CNS) is mandated to gather and manage all data relative to Intellectual Property Rights (IPR) enforcement.
- Relative thereto, all ports and subports are hereby requested to immediately inform the IPRD-CIIS on all examinations of abandoned and forfeited shipments possible to have IPR violations through its official email address and available electronic channel as follows, copy furnished the Intelligence Group (IG):

<b>IPRD BOC OFFICIAL EMAIL ADDRESS</b>	<b><a href="mailto:iprd.ciis@customs.gov.ph">iprd.ciis@customs.gov.ph</a></b>
<b>ACTING CHIEF, IPRD, CIIS, IG: PAUL OLIVER N. PACUNAYEN</b>	<b>0917-899-7285</b>

For strict and immediate compliance.

# MISTG MEMO NO. 04-2023

Issue Date: March 16, 2023

*KEYWORDS: E2M System, Port of Dadiangas, renaming, Sub-Port of General Santos*

- Reference:
  - Customs Memorandum Circular (CMC) No. 30-2023 on "RENAMING THE SUB-PORT OF DADIANGAS TO THE SUBPORT OF GENERAL SANTOS"
- In view of the above reference, the following changes in the E2M System will be **implemented on 16 March 2023**:

PORT CODE	FROM	TO
P12A	Sub-Port of Dadiangas (SEA)	Sub-Port of General Santos (SEA)
P12AA	Sub-Port of Dadiangas Int'l Airport	Sub-Port of General Santos Int'l Airport

- For information.

# MISTG MEMO NO. 05-2023

Issue Date: March 29, 2023

*KEYWORDS: CAO No. 01-2022, filing of goods declaration for warehousing, implementation*

Pursuant to Sec. 8.1 of Customs Administrative Order (CAO) No. 01- 2022 with the subject: "Customs Bonded Warehouses", which provides that:

xxx

## ***Section 8.1 Goods Declaration for Warehousing***

*"The operator shall file the goods declaration for warehousing within five (5) days from date of transfer. "*

xxx

The Management Information System and Technology Group has implemented the five (5) day period within which goods declaration for warehousing at the port of entry must be filed in the E2M system effective 28 March 2023.

In this regard, failure to file warehousing entry within such period will result in the tagging of such shipment as "abandoned" in the E2M system.

For information and strict compliance.

# MISTG MEMO NO. 06-2023

Issue Date: April 3, 2023

*KEYWORDS: blended cement type 1P, Definitive Anti-Dumping Measure, implementation, importation, ordinary Portland cement type 1, Vietnam*

In accordance with CMO No. 05-2023, please be informed that the anti-dumping measure on the importations of certain cement has been implemented in E2M system effective April 5, 2023.

The corresponding AICODE based on the definitive dumping margin as percentage of export price shall be used in filling of goods declaration.

AICODE	Dumping Margin
	As Percentage of Export Price %
1001	2.33%
1002	2.76%
1003	3.41%
1004	6.19%
1005	7.94%
1006	9.48%
1007	9.51%
1008	10.67%
1009	10.99%
1010	11.58%
1011	12.06%
1012	15.29%
1013	23.07%
<b>1014</b>	<b>0.00%</b>
Default/Null	23.33%
<b>Anti-Dumping (AD) Duty = Export Price (FOB) * Dumping Margin</b>	

For cement importation not falling under the category of Cement Type 1 or Type 1P AICODE 1014 shall be used.

# AOCG MEMO NO. 118-2023

Issue Date: March 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 06 March 2023 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-614	"CETO 292"	2933.39.90	MFN - 1% Ad Valorem ACFTA - Zero*
22-650	"PREMIX G FORTITECH (PRODUCT CODE: MY10731923 / FT 131122AP)"	2106.90.99	MFN - 7% Ad Valorem ATIGA - Zero*
22-651	"FERN VP105000007"	2106.90.99	MFN - 7% Ad Valorem ATIGA - Zero*
22-655	"EASTMAN GEM™ RETINYL SUNFLOWERATE"	2936.90.00	MFN - Zero
22-656	"QUALIBLENDS VP 105000007 V3 PREMIX"	2106.90.99	MFN - 7% Ad Valorem ATIGA - Zero*
22-682	"NIELSEN MEDIA ENCODER 1180 SERIES"	8543.70.90	MFN - 1% Ad Valorem
23-037	"GRAINPRO® TRANSAFELINER"	3926.90.99	MFN - 15% Ad Valorem ATIGA - Zero*
23-043	"GRAINPRO® COCOON™ INDOOR"	3926.90.91	MFN - 1% Ad Valorem ATIGA - Zero*
23-074	"SAN REMO PENNE"	1902.19.90	MFN - 15% Ad Valorem AANZFTA- Zero*
23-085	"CYNPOL LL0118"	3901.40.00	MFN - 3% Ad Valorem
23-090	"CYNPOL LL0118S"	3901.40.00	MFN - 3% Ad Valorem
23-099	"CYNPOL mLL0118H"	3901.40.00	MFN - 3% Ad Valorem
23-100	"CYNPOL LL0218F"	3901.40.00	MFN - 3% Ad Valorem
23-101	"CYNPOL LL0218H"	3901.40.00	MFN - 3% Ad Valorem

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



# AOCG MEMO NO. 119-2023

Issue Date: March 13, 2023

*KEYWORDS: ejector fuel waste, export*

This is with reference to the letter reply dated 03 March 2023 addressed to Ms. Ernylyn F. Cardema, Manager — Logistics Engineering and Fleet Management, CEBU AIR, INC. 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).

In this regard, EMB-DENR informs that the export clearance is not required and interposes no objection to the proposed export provided that it shall be limited to the declared type and quantity of material.

However, this does not preclude CEBU AIR, from complying with the requirements of the government of Singapore as the country of destination.

For information and reference.

# AOCG MEMO NO. 120-2023

Issue Date: March 9, 2023

*KEYWORDS: daily port utilization report, strict monitoring*

This refers to Memorandum No. 2018-10-011 re: Daily Port Utilization Report and AOCG Memorandum No. 224-2022 re: Reiteration on Daily Port Utilization Report directing all ports and subports to submit Daily Port Utilization Report to the Port Operations Service (POS).

Relative thereto, in order to effectively monitor the Daily Port Utilization Report from all Ports and Subports, you are directed to submit report, and are expected to explain as necessary why the Yard Utilization rate for reefer, laden, empty containers, and the overall utilization rate exceeds the desired level, which is 70% as per global standard rate. Likewise, whenever there are three (3) or more vessels in a pilot station, the port concerned shall explain the cause thereof.

The actual average time for customs to process export and imported containerized cargoes per day shall also be reflected in remarks column to determine if there is a delay in customs processing time or if any operational delays that occurred happened outside customs jurisdiction.

The ports and subports concerned shall also provide their plan of actions and recommendations to address the above issues.

Further, the District port concerned shall provide information of the following in writing to the Port Operations Service (POS):

- Focal persons (Primary/Alternate) who shall report, follow-up on and monitor the situation on their port of jurisdiction
- Designation/Position/Office
- Mobile Number
- Email address

For strict compliance.

# AOCG MEMO NO. 121-2023

Issue Date: March 16, 2023

*KEYWORDS: report, resin entries*

Under Executive Order No. 127, s. 1987, the Assessment and Operations Coordinating Group is mandated to monitor the implementation of rules and regulations governing assessment and support operations.

In line with the said mandate, ALL COLLECTION DISTRICTS concerned are hereby directed to review all RESIN ENTRIES made within the period of 06 to 10 March 2023, which were filed on the month of February up to current date, and to submit on or before 12:00 PM, 16 March 2023, the values accepted by the examiners and appraisers to the Imports and Assessment Service (IAS), copy furnished this office.

For immediate compliance.

# AOCG MEMO NO. 122-2023

Issue Date: March 21, 2023

*KEYWORDS: import, investigation product and supplies, no objection, used and expired pharmaceuticals and drugs, with conditions*

This is with reference to the letter reply dated 06 March 2023 addressed to Engr. Brigitte Yves V. Cuevas, HSE Manager, **ZUELLIG PHARMA CORPORATION**, 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**).

EMB-DENR noted that the said take back is part of the Central Depot Business Model that **ZUELLIG** had set-up where they will be able to facilitate the end-to-end supply chain solutions for clinical trials being conducted in different countries.

In this regard, EMB-DENR informs that they are interposing NO objection to the said request provided that following shall be complied with.

- Approval of EMB-DENR Office shall be secured for every importation of used and expired pharmaceuticals and drugs (**M503**) per country of export;
- M503 to be imported for destruction shall be included in ZUELLIG's inventory of hazardous waste (HW)
- Movement of the imported M503 from your warehouse to contracted TSD facility shall be covered by a Permit to Transport (PTT) obtain from the ONLINE HW Management System; and
- Applicable requirements and standards of DENR Administrative Order DAO No. 2013-22: *Revised Procedures and Standards for the Management of Hazardous Wastes (Revising DAO 2004-36)*, such as, but not limited to, **proper packaging and labeling, shall be enforced.**

For information and reference.

# AOCG MEMO NO. 126-2023

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

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-035	"GRAINPRO® FIBC HERMETIC POUCH"	3926.90.99	MFN - 15% Ad Valorem ATIGA - Zero*
23-036	"GRAINPRO® HERMETIC BAG PREMIUM™ TWIST & TIE"	3923.21.99	MFN - 15% Ad Valorem ATIGA - Zero*
23-040	"GRAINPRO® GRAINSAFE™ BAG"	3926.90.99	MFN - 15% Ad Valorem ATIGA - Zero*
23-041	"GRAINPRO® SOLAR BUBBLE DRYER™ 25 (SBD25)"	3926.90.99	MFN - 15% Ad Valorem ATIGA - Zero*
23-045	"GRAINPRO® COCOON LITE"	3926.90.99	MFN - 15% Ad Valorem ATIGA - Zero*
23-046	"GRAINPRO® SELF VERIFYING COCOON™"	3926.90.99	MFN - 15% Ad Valorem ATIGA - Zero*
23-059	"SAN REMO LARGE INSTANT LASAGNA"	1902.30.90	MFN - 15% Ad Valorem AANZFTA - Zero*
23-078	"DOREEN SWEETENED CONDENSED CREAMER"	1901.90.31	MFN - Zero ACFTA - Zero*
23-086	"PHILIPS 55BDL2105X 55" SIGNAGE SOLUTIONS VIDEO WALL DISPLAY"	8528.52.00.100	MFN - Zero ACFTA - Zero*
23-117	"SAN REMO CURLS"	1902.19.90	MFN - 15% Ad Valorem AANZFTA - Zero*
23-118	"SAN REMO RIGATONI"	1902.19.90	MFN - 15% Ad Valorem AANZFTA - Zero*
<b>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</b>			

# AOCG MEMO NO. 127-2023

Issue Date: March 21, 2023

*KEYWORDS: anhydrous milk fat (AMF), export price*

To guard against undervaluation and trade misinvoicing, all district collectors shall vigilantly monitor and ensure the correct valuation of Anhydrous Milk Fat from New Zealand.

In this regard, the following table shows the reference value of anhydrous milk fat obtained by the Department of Trade and Industry (DTI) from its official source in New Zealand:

PRODUCT DESCRIPTION	CO	PRICE EQUIVALENT IN USD/KG
Anhydrous Milk Fat	NZ	\$5.4/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. 128-2023

Issue Date: March 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 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 17 March 2023 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-593	"MIX RTFS SUGAR STARCH BLEND PH"	1901.90.99	MFN - 7% Ad Valorem ATIGA - Zero*
22-657	"TEGA-COX V4 (AROMATICS POWDER)"	2309.90.20	MFN - Zero
23-053	"SUGAR/SKIM MILK POWDER (SSMP-U)"	0402.10.91	MFN - Zero ATIGA - Zero*
23-077	"DAIRY CHAMP SWEETENED CONDENSED CREAMER"	1901.90.31	MFN - 7% Ad Valorem ATIGA - Zero*
23-114	"SAN REMO GLUTEN FREE PENNE"	1902.19.90	MFN - 15% Ad Valorem AANZFTA - Zero*
23-122	"LA ESPAÑOLA OLIVE OIL"	1509.90.91	MFN - 3% Ad Valorem
23-123	"RUSF FOR MOMS (Ready To-Use Supplementary Food for Pregnant and Lactating Women with Moderate Malnutrition)"	1901.90.39	MFN - 7% Ad Valorem AIFTA - Zero*
23-127	"AVIFORM COX L"	2309.90.20	MFN - Zero
23-128	"BRONCHIMAX"	2309.90.20	MFN - Zero
23-129	"ACID PUNCH"	3824.99.99	MFN - 3% Ad Valorem
23-130	"ELCO P-100 KM [OA-05-02]"	2936.27.00	MFN - 1% Ad Valorem ATIGA - Zero*
23-133	"CYNPOL LL0118M"	3901.40.00	MFN - 3% Ad Valorem
23-151	"LA ESPAÑOLA EXTRA VIRGIN OLIVE OIL"	1509.20.10	MFN - 3% Ad Valorem
23-152	"LA ESPAÑOLA POMACE OLIVE OIL"	1510.90.90	MFN - 3% Ad Valorem
23-176	"LEE KUM KEE PANDA BRAND OYSTER SAUCE"	2103.90.13	MFN - 7% Ad Valorem ATIGA - Zero*
23-177	"LEE LUM KEE CHUN OYSTER SAUCE"	2103.90.13	MFN - 7% Ad Valorem ATIGA - Zero*

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

# AOCG MEMO NO. 129-2023

Issue Date: March 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 24 March 2023 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-158	"WEILIN™ CHICKEN LUNCHEON MEAT"	1602.32.90	MFN - 40% Ad Valorem ACFTA - 40% Ad Valorem*
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			



## 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.

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