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CUSTOMS GAZETTE

Updates on Customs-Related Matters

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CMO NO. 11-2023

Issue Date: May 15, 2023

KEYWORDS: amendment, CMO No. 08-2018, Executive Order (EO) No. 57, series of 2011, National Coast Watch System (NCWS) Project, program-provided equipment (PPE), weapons of mass destruction (WMD)

Executive Order (EO) No. 57 (s. 2011), establishing the National Coast Watch System (NCWS), identifies the Bureau of Customs (BOC) as one of the support agencies tasked to provide manpower, equipment, and material support to the NCWS and its operations.

As part of its commitment to support the NCWS, the BOC, through Customs Memorandum Order (CMO) No. 08-2018, constituted the BOC NCWC Task Group. The Task Group is tasked to oversee BOC activities implemented by the National Coast Watch Council (NCWC), as well as recommend and draft rules and regulations, and operating procedures necessary for the effective implementation of the NCWS, among others.

In line with the objectives of EO 57 (s. 2011) and the commitment of the Bureau to the NCWS, the BOC NCWC Task Group constituted under CMO No. 08-2018 is hereby reconstituted as follows:

Principal	:	Director, CIIS
Members	:	Director, Port Operation Service Director, ESS Chief, Budget Division Chief, General Services Division Chief, PID Representative, Legal Service Representative, AOCCG Representative, OCOM

All other provisions of CMO No. 08-2018 not inconsistent herewith shall remain in force and effect.

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

CMO NO. 12-2023

Issue Date: May 26, 2023

KEYWORDS: granting of preferential tariff treatment, guidelines, issuance, Proof of Origin, Regional Comprehensive Partnership (RCEP), verification procedures

Scope

This Order shall govern the implementation of the issuance and acceptance of Proof of Origin, application of the provision on tariff differentials, and verification procedures under the Regional Comprehensive Economic Partnership (RCEP) Agreement.

Objectives

- implement Chapter 2 (Trade in Goods) and Chapter 3 (Rules of Origin) of the RCEP Agreement;
- provide procedures for the issuance of Proof of Origin and granting of preferential tariff treatment for goods that qualify as originating under the RCEP Agreement, including under tariff differentials, application for refund and post-importation claims; and
- establish a mechanism to accredit exporters as "Approved Exporter" under the RCEP Agreement.

This Order covers Articles 2.4 (Reduction or Elimination of Customs Duties) and 2.6 (Tariff Differentials).

Definition of Terms

Approved Exporter — shall refer to an exporter authorized by the Bureau of Customs (BOC) to complete a Declaration of Origin (DO) in accordance with the section "Procedures for Completing a DO";

Authorization Code — shall refer to an alphanumeric code that will be assigned to the Approved Exporter which must be included in the DO;

Certificate of Origin (CO) — shall refer to the document issued by the issuing body of an exporting Party in accordance with the section Application Procedure for Issuance of CO;

Declaration of Origin (DO) — shall refer to a declaration on the originating status of a good that is completed by an Approved Exporter in accordance with the section Procedures for Completing a DO;

Export Coordination Division (ECD) — shall refer to the division under the Assessment and Operations Coordinating Group (AOCG) of the BOC which shall process the applications for Approved Exporters and shall conduct verifications of the originating status of the goods;

Exporter — shall refer to a natural or juridical person located in the territory of an RCEP Party where a good is exported from by such a person;

Importer — shall refer to a natural or juridical person located in the territory of an RCEP Party where a good is imported into by such a person;

Originating good - shall refer to a good that qualifies as an originating good in accordance with the Rules of Origin (ROO);

Producer — shall refer to a natural or juridical person who engages in the production of goods;

Production — shall refer to methods of obtaining goods including growing, mining, harvesting, farming, raising, breeding, extracting, gathering, collecting, capturing, fishing, aquaculture, trapping, hunting, manufacturing, producing, processing, or assembling;

Product Evaluation Report (PER) — shall refer to a document issued to applicants that contains the result of the evaluation on export products after complying with the requirements of the BOC;

Preferential Rate Unit (PRU) — shall refer to the Preferential Rate Unit or its equivalent units in all ports of the BOC that shall evaluate the authenticity, accuracy, and validity of the Proof of Origin submitted by importers and grant RCEP preferential tariff rates accordingly;

Proof of Origin — shall refer to either a CO issued by an issuing body or a DO by an Approved Exporter;

RCEP Party — shall refer to any State or separate customs territory for which the RCEP Agreement is in force;

Rules of Origin (ROO) — shall refer to rules in determining the originating status of goods and procedures to claim preferential tariff treatment in accordance with Chapter 3 (Rules of Origin) of the RCEP Agreement;

Tariff Differential — shall refer to the different tariff treatment that an RCEP importing Party applies to different RCEP Parties for the same RCEP originating good

Refer to Annex 1 for the list of relevant goods.

General Provisions

- Originating goods shall be eligible for RCEP preferential tariff treatment at the time of importation, pursuant to Executive Order (EO) No. 25, series of 2023. The applicable RCEP preferential tariff rate shall be determined based on the RCEP Country of Origin of the originating goods.
- The BOC shall only accept CO Form RCEP and DO issued by an Approved Exporter as Proof of Origin upon the effectivity of this Order. The DO issued by an exporter or producer shall only be accepted when the Philippines implements subparagraph I(c), Article 3.16 of the RCEP Agreement. The back-to-back Proof of Origin issued by the intermediate Party shall only be accepted by BOC if it was based on a CO Form RCEP or DO issued by an Approved Exporter.
- In cases where the RCEP preferential tariff rate is higher than the applied rate at the time of importation, the importer shall be allowed to apply for a refund of any excess duties and taxes paid for originating goods covered by a Proof of Origin in accordance with Customs Memorandum Order (CMO) No. 25-2020.
- In cases where the importer did not make a claim for preferential tariff treatment under the RCEP Agreement at the time of importation, the importer shall be allowed to apply for a refund of any excess duties and taxes paid as the result of a good not having been granted preferential tariff treatment upon the submission of the following:
 - Proof of Origin and other evidence that the good qualifies as an originating good; and
 - such other documentation in relation to the importation as the BOC may require to satisfactorily evidence the preferential tariff treatment claimed in accordance with CMO No. 25-2020.
- The ECD or Export Division/Unit, shall carry out proper examination of all applications for issuance of CO under the RCEP Agreement.

- The AOCG, through the ECD, shall carry out proper examination of all applications for Approved Exporter status under the RCEP Agreement. They shall also have the right to request for additional supporting documentary evidence, as necessary.
- The AOCG, through the ECD, shall maintain an Approved Exporter database to monitor Philippine Approved Exporters relative to their compliance with domestic laws, rules, and regulations pertinent to exportation and the ROO.
- The PRU or its equivalent units in all ports shall evaluate the authenticity, accuracy, and validity of the Proof of Origin submitted by importers and grant RCEP preferential tariff rates accordingly.
- The PRU or its equivalent units in all ports may request for verification, through the ECD, when it has reasonable doubt as to the authenticity and validity of the Proof of Origin or as to the accuracy of the information regarding the origin of the goods.
- The PRU or its equivalent units in all ports shall be provided access to the RCEP Approved Exporter database and other RCEP Parties' own secured website to view the registered Approved Exporters of other RCEP Parties.
- The AOCG, through the ECD, shall carry out verifications of the originating status of the good upon request of the RCEP importing Party or based on risk analysis criteria. Verifications can be made based on documents requested from the exporter or producer or by inspections at the exporter's or producer's premises.

Operational Provisions

- **Application Procedure for PER.**
 - Producers, traders, or their authorized representatives shall apply to ECD (for Metro Manila stakeholders) or Export Division/Unit (for outside Metro Manila stakeholders) for an evaluation of goods to be exported with the intention of claiming preferential tariff treatment in an RCEP Party and submit the following documents:
 - Letter-Request addressed to the ECD Chief specifying the intention to use the RCEP Agreement, description of the goods, HS Code, and country of destination;
 - Company profile;
 - Manufacturing flowchart;
 - Cost of production analysis per product;
 - List of raw materials, including HS Code and country of origin, used in the production of the goods to be exported;

- Copy of import documents, invoice, and Proof of Origin for imported raw materials;
- Copy of sales invoice for local raw materials; and
- Proposed date for plant visit, if deemed necessary by ECD or Export Division/Unit.
- Each application must create a ticket through the BOC Portal [note: BOC portal website: <https://client.customs.gov.ph/>] and upload all the documents under Application Procedure for PER. Hard copies of the documents must also be submitted to the BOC's Customer Care Center (CCC) for processing of the application.
- The ECD or Export Division/Unit shall review the documents and act on the application within twenty-one (21) working days from the date of receipt of complete documents. The evaluation may be extended for another ten (10) working days in case of plant visits.
- Once the goods have been evaluated based on Article 2.6 (Tariff Differentials), and Chapter 3 (Rules of Origin) of the RCEP Agreement, a PER shall be issued to the applicant indicating the origin criteria and RCEP Country of Origin to be used in their respective Proof of Origin application. However, if the goods do not qualify as originating goods, the PER shall contain the basis for its disapproval.
- Once the applicant has been duly notified that the PER is available for release through the BOC Portal, the applicant may claim the PER at CCC.
- **Application Procedure for Issuance of CO.**
 - Exporters, producers, or their authorized representatives shall apply to ECD or Export Division/Unit for issuance of a CO Form RCEP along with the following documents:
 - Export Declaration;
 - Commercial Invoice;
 - Bill of lading/Airway bill;
 - PER (if applicable); and
 - Other relevant permits (Philippine Coconut Authority, Phytosanitary certificate, Food and Drug Administration, etc.).
 - Each application must create a ticket through the BOC Portal and upload all the documents under the previous item, together with the accomplished CO Form RCEP. Hard copies of the documents must also be submitted to the CCC for processing of the application.
 - The ECD or Export Division/Unit shall evaluate the CO Form RCEP and affix the signature of the authorized signatory, together with the BOC seal, upon approval. The signed CO Form RCEP with a unique CO number shall be transmitted back to CCC for retrieval of the copies intended for exporter and importer.

CCC Address: Gate 3, Bureau of
Customs, South Harbor, Port Area,
Manila 1099

- **Application Procedure for Approved Exporter Status**
 - An exporter which intends to be an Approved Exporter shall submit the following documentary requirements to the BOC through the AOCG Deputy Commissioner:
 - Duly accomplished application form;
 - BOC's Certificate of Registration;
 - PER (if applicable);
 - In the case of a trader, a producer's declaration indicating the originating status of the good for which it will complete a DO and the readiness of the producer to cooperate in verification procedures in accordance with Article 3.24 (Verification) of the RCEP Agreement and Section 6 of this Order; and
 - List of authorized signatories and their respective specimen signatures.
 - The application shall be submitted both in hard copy and in electronic Portable Document Format (PDF) to the AOCG Deputy Commissioner through the CCC.
 - The ECD shall evaluate the application based on the following criteria:
 - Exporter is a legitimate exporter, who must have been transacting with the BOC for at least one (1) year prior to the date of application;
 - Exporter must have been exporting products to at least one (1) RCEP Party for at least one (1) year;
 - Exporter must have a good compliance, measured by risk management of the BOC;
 - Exporter must have a sound bookkeeping and record keeping system;
 - Exporter must have responsible officer/s or person/s authorized to sign the DO, who must have sufficient knowledge, competence in ROO application; and
 - Exporter must be willing to undergo regular monitoring and inspection to determine the correctness of its declaration with respect to the goods exported.
 - After evaluation, if the application is found to be meritorious, the ECD shall grant the Approved Exporter status through the issuance of a written authorization with the corresponding authorization code within fourteen (14) working days from the date of receipt of complete application. If not, it shall issue a letter of disapproval stating the reason/s for the denial.
 - As endorsed by the ECD, either the written authorization or letter of disapproval shall be duly signed by the AOCG Deputy Commissioner.
 - Immediately after the grant of Approved Exporter status, the ECD shall promptly include the following details in the Approved Exporter database:

- Legal name and address of the Approved Exporter;
- Authorization code;
- Issuance date and, if applicable, the expiry date of the authorization code;
- List of goods subject to the authorization, including product description HS in six digit or AHTN Code/s; and
- List of authorized signatories and their respective specimen signatures.
- Any change in subparagraphs (a) to (e) of Section 5.3.6 above shall be promptly included in the Approved Exporter database by the ECD in the same manner. Withdrawal or suspension of the authorizations shall also be included in the same manner by the ECD.
- **Obligations of Approved Exporters**
 - The following are the obligations of an Approved Exporter:
 - allow the BOC to access records and premises for the purposes of monitoring the use of authorization and of the verification of the accuracy of the declarations made;
 - complete DO only for goods for which the Approved Exporter has been allowed to do so by the BOC and for which it has all appropriate documents proving the originating status of the goods concerned at the time of completing the declaration;
 - take full responsibility for all DO completed, including any misuse;
 - promptly inform the BOC of any changes related to the following information:
 - List of goods subject to the authorization, including product description HS in six - digit or AHTN Code/s; and
 - List of authorized signatories and their respective specimen signatures; and
 - cooperate in verification procedures.
 - An Approved Exporter must keep a copy of the DO and all documents supporting the originating status of the good, in paper or in electronic form, for at least three (3) years from the date of its completion.
- **Procedures for Completing a DO.**
 - Approved Exporters can use any format for a DO provided that it:
 - contains the following information requirements:
 - exporter's name and address;
 - producer's name and address, if known;
 - importer's or consignee's name and address;
 - description of the goods and the HS Code of the goods (six - digit level);

- authorization code or identification code of the Approved Exporter; via unique reference number;
- origin conferring criterion;
- certification by an authorized signatory that the goods specified in the DO meet all the relevant requirements of Chapter 3 (Rules of Origin) of the RCEP Agreement;
- RCEP Country of Origin;
- Free on Board (FOB) value, if the regional value content origin conferring criterion is used
- quantity of the goods; and
- in the case of a back-to-back DO, original Proof of Origin reference number, date of issuance, RCEP Country of Origin of the first RCEP exporting Party, and, applicable, Approved Exporter authorization code of the first RCEP exporting Party;
 - is in the English language;
 - bears the name and signature of the certifying person; and
 - bears the date on which the DO was completed.
- The manner of reflecting the information requirements referred to in the above section should follow the description of the CO Form RCEP Overleaf Notes, where applicable.
- **Procedures for Issuance/Completing a Back-to-back Proof of Origin.**
 - A back-to-back Proof of Origin may be issued by the BOC or completed by an Approved Exporter provided that:
 - a valid original Proof of Origin or its certified true copy is presented to the BOC or is in possession of the Approved Exporter for a CO and DO, respectively;
 - the period of validity of the back-to-back Proof of Origin does not exceed the period of validity of the original Proof of Origin;
 - the back-to-back Proof of Origin contains relevant information from the original Proof of Origin in accordance with Annex 3B (Minimum Information Requirements) of the RCEP Agreement:
 - For CO:
 - Exporter's name and address;
 - Producer's name and address, if known;
 - Importer's or consignee's name and address;
 - Description of the goods and the HS Code of the goods (six — digit level);
 - CO number;
 - Origin conferring criterion;
 - Declaration by the exporter or producer;

- Certification by the issuing body that the goods specified in the CO meet all the relevant requirements of Chapter 3 (Rules of Origin) of the RCEP Agreement based on the evidence provided with the authorized signature and official seal of the issuing body;
- RCEP Country of Origin;
- Details to identify the consignment such as invoice number, departure date, vessel name or aircraft flight number, and port of discharge;
- FOB value, if the regional value content origin conferring criterion is used;
- Quantity of the goods;
- In the case of a back-to-back CO, original Proof of Origin reference number, date of issuance, RCEP Country of Origin of the first RCEP exporting Party, and, if applicable, Approved Exporter authorization code of the first RCEP exporting Party.
- For DO:
 - Exporter's name and address;
 - Producer's name and address, if known;
 - Importer's or consignee's name and address;
 - Description of the goods and the HS Code of the goods (six-digit level);
 - In the case of an Approved Exporter, authorization code or identification code of the exporter or producer;
 - Unique reference number;
 - Origin conferring criterion;
 - Certification by an authorized signatory that the goods specified in the DO meet all the relevant requirements of Chapter 3 (Rules of Origin) of the RCEP Agreement;
 - RCEP Country of Origin;
 - FOB value, if the regional value content origin conferring criterion is used;
 - Quantity of the goods; and
 - In the case of back-to-back DO, original Proof of Origin reference number, date of issuance, RCEP Country of Origin of the first RCEP exporting Party, and, if applicable, Approved Exporter authorization code of the first RCEP exporting Party;

- the consignment which is to be re-exported using the back-to-back Proof of Origin does not undergo any further processing in the intermediate Party, except for repacking or logistics activities such as unloading, reloading, storing, splitting up of the consignment, or labelling only as required by the laws, regulations, procedures, administrative decisions, and policies of the importing Party, or any other operations necessary to preserve a good in good condition or to transport a good to the importing Party;
 - for partial export shipments, the partial export quantity shall be shown instead of the full quantity of the original Proof of Origin, and the total quantity reexported under the partial shipment shall not exceed the total quantity of the original Proof of Origin; and
 - information on the back-to-back Proof of Origin includes the date of issuance and reference number of the original Proof of Origin.
- **Determination of RCEP Country of Origin.**
 - The RCEP Country of Origin is the exporting Party when the good is:
 - Not listed in Annex 1 of this Order, and meets any of the following conditions:
 - produced exclusively from originating materials in accordance with Article 3.2 (b) of the RCEP Agreement and processed beyond the minimal operations set out in Article 2.6.5 of the RCEP Agreement;
 - wholly obtained or produced in accordance with Article 3.2 (a) of the RCEP Agreement; or
 - satisfies the required Product Specific Rule (PSR) in accordance with Article 3.2 (c) of Chapter 3 (Rules of Origin) of the RCEP Agreement; or
 - Listed in Annex 1 of this Order and meet the additional requirement specified therein, i.e., Domestic Value Addition of 20% (DV20);
 - Should the exporting Party fail to meet the conditions set out above, the RCEP Country of Origin is the RCEP Party' that contributed the highest value of originating materials used in the production of that good in the exporting Party.
 - Notwithstanding the two above sections, either the RCEP Party contributing originating materials used in the production of the good with the highest rate of customs duty applied by the RCEP importing Party or the RCEP Party with the highest rate of customs duty applied by the RCEP importing Party will be the RCEP Country of Origin, if requested by the importer for purposes of claiming

preferential tariff treatment in the RCEP importing Party. When reflecting this in the Proof of Origin, the name of the RCEP Country of Origin will be followed by " " if Article 2.6.6(a) of the RCEP Agreement is being used or " ** " if Article 2.6.6(b) of the RCEP Agreement is being used, respectively.

• **Import Procedures in Granting RCEP Preferential Tariff Rates.**

- Imported goods from RCEP Parties that are originating based on Article 3.2 (Originating Goods) of the RCEP Agreement shall be qualified to claim preferential tariff treatment based on the Philippines' Schedule of Commitments under EO No. 25, series of 2023.
- For goods where there is tariff differential, the rate to be applied is the rate allocated for the RCEP Country of Origin of that good pursuant to the section on Determination of RCEP Country of Origin.
- Notwithstanding the above item, the importer is allowed to make a claim for preferential tariff treatment at either:
 - the highest rate of customs duty the RCEP importing Party applies to the same originating good from any of the RCEP Parties contributing originating materials used in the production of such good; or
 - the highest rate of customs duty that the RCEP importing Party applies to the same originating good from any of the RCEP Parties.
- An original copy of any Proof of Origin must be submitted along with the other pertinent documents before a claim for preferential tariff treatment under the RCEP Agreement can be made.
- In accordance with subparagraph 5(a) of Article 3.16 (Proof of Origin) of the RCEP Agreement, a Proof of Origin may be in electronic format. The relevant conditions can be found in the Status of RCEP Parties and Signatory States Issuance/Acceptance of Proof of Origin which can be accessed at the official RCEP website:
<https://rcepsec.org/rules-of-origin/>.
- The final determination on the rate of duty shall be based from the assessment of the submitted documents from the importer.

Verification Procedures

- **Verification Procedures for Imported Goods Covered by Proof of Origin.**
 - Pursuant to Article 3.24 (Verification) of the RCEP Agreement, the BOC may request for a verification of the Proof of Origin to the importer, exporter, producer, or issuing body or competent authority of the RCEP exporting Party indicating the reason/s thereof. Verification requests may occur up to three (3) years after the date of importation;
 - The PRU or its equivalent units in all ports may conduct verification, for the purpose of determining whether a good imported qualifies as an originating good, or determining the authenticity and validity of the Proof of Origin, through a written request or verification visit;
 - The written request for verification to the exporter, producer, issuing body or competent authority, shall be accompanied by a copy of the Proof of Origin being verified and shall specify the reason/s for verification such as the authenticity and validity of the Proof of Origin or as to the accuracy of the information regarding the origin of the goods;
 - The written request for verification shall be endorsed by the PRU or its equivalent units in all ports through the District Collector of the port concerned and shall be forwarded to the AOCG through the ECD;
 - The ECD shall send the written request to the importer, exporter, producer or to the issuing body or competent authority of the RCEP exporting Party. The importer, exporter, producer or the issuing body or competent authority of the RCEP exporting Party shall be given between thirty (30) days and ninety (90) days from the date of receipt of the written request to provide additional information relative to the written request made by the BOC;
 - Upon receipt of the verification reply, the PRU or its equivalent units in all ports shall make a decision within ninety (90) and one hundred eighty (180) days from the date of its receipt of the information necessary to make the determination whether or not the goods imported qualify as originating goods or on the authenticity or validity of the Proof of Origin;

- **Verification Procedures for Imported Goods Covered by Proof of Origin.**
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 - The PRU or its equivalent units in all ports may conduct verification, for the purpose of determining whether a good imported qualifies as an originating good, or determining the authenticity and validity of the Proof of Origin, through a written request or verification visit;
 - The written request for verification to the exporter, producer, issuing body or competent authority, shall be accompanied by a copy of the Proof of Origin being verified and shall specify the reason/s for verification such as the authenticity and validity of the Proof of Origin or as to the accuracy of the information regarding the origin of the goods;
 - The written request for verification shall be endorsed by the PRU or its equivalent units in all ports through the District Collector of the port concerned and shall be forwarded to the AOCG through the ECD;
 - The ECD shall send the written request to the importer, exporter, producer or to the issuing body or competent authority of the RCEP exporting Party. The importer, exporter, producer or the issuing body or competent authority of the RCEP exporting Party shall be given between thirty (30) days and ninety (90) days from the date of receipt of the written request to provide additional information relative to the written request made by the BOC;
 - Upon receipt of the verification reply, the PRU or its equivalent units in all ports shall make a decision within ninety (90) and one hundred eighty (180) days from the date of its receipt of the information necessary to make the determination whether or not the goods imported qualify as originating goods or on the authenticity or validity of the Proof of Origin;

- If the goods have yet to be released, the Proof of Origin that is subject to verification shall have a guarantee in the form of manager's check equivalent to the difference of the duties and taxes based on the applicable Most Favoured Nation (MFN) and RCEP rates before the release of goods. In cases where the verification check is limited only to certain goods, the guarantee shall only cover these goods. The Cash Division of the port concerned shall hold in abeyance the manager's check until ECD orders its deposit or return;
 - The PRU or its equivalent units in all ports may suspend the granting of preferential tariff treatment for the same goods from the succeeding shipments of the same exporter or producer while waiting for the result of verification. However, the goods may be released provided that the subject shipment shall have a guarantee in the form of manager's check equivalent to the difference of the duties and taxes based on the applicable MFN and RCEP rates before the release of goods;
 - In case of verification visit, the exporter, producer, or the competent authority of the RCEP exporting Party shall be given thirty (30) days from the date of receipt of the written request to consent or refuse the verification visit. In cases where the request for verification visit is refused, the claim for preferential tariff treatment may be denied; and
 - The ECD shall conduct the verification visit within sixty (60) days from the date of receipt of the consent, and shall make a decision within thirty (30) days from the conduct of the verification visit.
- **Verification Procedures for Exported Goods Covered by Proof of Origin.**
 - Pursuant to Article 3.24 (Verification) of the RCEP Agreement, the RCEP importing Party may request for a verification of the Proof of Origin to the exporter or producer, or issuing body or competent authority of the RCEP exporting party indicating the reason/s thereof. Verification requests by the RCEP Importing Party may occur up to three (3) years after the date of importation;
 - All verification requests shall be addressed to the AOCG Deputy Commissioner, copy furnished the ECD Chief;
 - Upon receipt of a written request for verification from an RCEP importing Party, the ECD or Export Division/Unit of the port concerned shall coordinate with the exporter or producer to provide additional information being requested;

- The exporter or producer shall be given thirty (30) days from the date of receipt of the written request to provide additional information relative to the written request made by the RCEP importing Party;
- The ECD or Export Division/Unit shall assess the additional information provided by the exporter or producer, and thereafter the ECD shall transmit the verification result to the RCEP importing Party within ninety (90) days from the date of receipt of the written request;
- A Verification visit may be conducted by an RCEP importing Party. The exporter, producer, or the ECD or Export Division/Unit of the port concerned shall be given thirty (30) days from the date of receipt of the written request to consent or refuse the verification visit. In cases where the request for verification visit is refused, the claim for preferential tariff treatment may be denied; and
- All verification visits conducted by an RCEP importing Party shall be attended by at least the ECD. The ECD may invite other relevant government agencies to attend, as deemed necessary.

Repealing Clause

All CMOs inconsistent with the provisions of this Order are hereby modified and/or amended accordingly.

Effectivity

This Order shall take effect on 02 June 2023, which is the effectivity date of EO No. 25, series of 2023.

CMC NO. 81-2023

Issue Date: May 21, 2023

KEYWORDS: DA-BAFS, recognition, regulatory documents, trade

The DA-BAFS, through Sections 12 and 17 of the Republic Act No. 11511, otherwise known as "An Act Amending Republic Act No. 10068 or the Organic Agriculture Act of 2010", is mandated to register organic soil amendments (OSA) and organic bio-control agents (OBCA) producers and products.

Relative thereto, the DA-BAFS, as the regulatory agency for organic agriculture, issued Trade-Regulatory Documents such as the Certificate of Registration (COR), Certificate of Product Registration (CPR), Experimental Use Permit (EUP), and Organic Input Importation Permit (OIIP)/ Organic Input Exportation Permit (OIEP) based on the following relevant registration guidelines:

- Department Circular (DC) No. 04 series of 2020 (Guidelines on the Registration of OSA Producers and Products);
- DC No. 05 series of 2020 (Guidelines on the Registration of OBCA Producers and Products);
- DC No. 01 series of 2021 (Amending Relevant Provisions of the Department Circular No. 05, Series of 2020 entitled, "Guidelines on the Registration of OBCA Producers and Products); and
- DC No. 05 series of 2022 (Unified Set of Rules and Regulations for the Registration of Organic Producers, Produce, and Inputs).

Hence, the DA-BAFS requested from the Bureau of Custom (BOC) to recognize and accept the above trade-regulatory documents issued to OSA and OBCA producers and product.

In view of the foregoing, all BOC District Collectors are hereby directed to require all importations and exportations of registered organic input products covered by the above-mentioned circulars from DA-BAFS to secure and present the abovementioned trade-regulatory documents prior to the release of the products from Customs' custody.

Moreover, you are also directed to submit an electronic weekly report to the Port Operations Service, Assessment and Operations Coordinating Group, through pocd@customs.gov.ph, starting the week of May 01 to 07, 2023 using the attached template (Annex "A"), together with the scanned copies of the COR, CPR, EUP and OIIP/OIEP.

You are also required to submit the reports regarding the same matter and in accordance with the same template for the period January 01 to April 30, 2023 for records purposes within thirty (30) days from receipt hereof.

For your information and reference.

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

CMC NO. 85-2023

Issue Date: May 15, 2023

KEYWORDS: implementing rules and regulations (IRR), Land Transportation Office (LTO), RA No. 11689, vintage vehicles

This is with reference to the Land Transportation Office (LTO) Implementing Rules and Regulations (IRR) of **Republic Act No. 11689**, otherwise known as the "Vintage Vehicle Regulation Act", which will take effect on 17 April 2023.

For your guidance and compliance.

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

CMC NO. 90-2023

Issue Date: June 13, 2023

KEYWORDS: amendments, Memorandum Circular No. 4, Series of 2022-2023, policies on the disposition of imported/confiscated sugar for appropriate markets, Sugar Regulatory Administration (SRA)

Rationale

The unabated Influx of smuggled sugar in the country would significantly affect the stability of market prices and local production, not to mention the effects it will bring to the livelihood-of SLT5äfTäFrüérs or local producers.

Policy Legal Basis

- Executive order No. 18, May 28, 1986, mandates the Sugar Regulatory Administration to establish such a balanced relationship between supply and demand of sugar at price levels profitable to the producers and fair to consumers.
- Republic Act No. 10611, or the "Food Safety Act of 2013" mandates the SRA as the Food Safety Regulatory Agency under the Department of Agriculture as responsible for the development and enforcement of food safety standards and regulations for sugarcane production and marketing.
- The Republic Act No. 10659 or the Sugarcane Industry Development Act authorizes the SRA to reclassify (imported sugar according to its appropriate classifications as "A" or US Sugar Quota, or "B" as Domestic Market Sugar, or "C" as Reserved Sugar, or "D" as World Market Sugar, xxx.
- Republic Act No. 10845, otherwise known as the Anti-Agricultural Smuggling Act of 2016 was passed to protect farmers from unscrupulous traders and importers, who by their illegal importation of agricultural products significantly affect the production, availability of supply and stability of prices, and the food security of the State.
- Section 1141 of Customs Modernizations and Tariff Act (CMTA) under Republic Act No. 10863 in relation to Customs Administrative Order (CAO) No. 03-2020 states the modes of disposition, including the donation of seized, abandoned, and forfeited goods by the BOC.

Policy Objectives

SRA is united with the objective of the national government to stem the smuggling of sugar in the country and to dispose the confiscated sugars thru donation so that it may be sold to the domestic market or to the consuming public as a measure to help mitigate the effects of inflation and to stabilize the prices of sugar, thereby discouraging unscrupulous traders from engaging in this illicit trade.

Coverage

The sugar policies and implementing guidelines set forth hereby shall cover all smuggled and confiscated sugar of whatever form to be donated by the Bureau of Customs (BOC) in collaboration or coordination with the DOF, DA, and SRA, for appropriate market disposal.

Implementing Guidelines

• General Guidelines

- Seized sugar with commercial value and capable of legitimate use may be disposed by the BOC through donation to government institutions, including the DA, subject to the approval of the Secretary of the Department of Finance in accordance with CAO No. 03-2020, Item 4.2(4.2.2);(4.2.7). Provided that, no donation shall be effected without a prior Certification from the SRA stating that the seized sugar are compliant with the applicable food safety standards issued pursuant to RA 10611, and other pertinent laws, rules and regulations. Provided, finally, that the sale of the donated sugar shall only be undertaken by the DA or any authorized entity, subject to the terms and conditions as maybe determined by the DA and pursuant to RA 7581 or "The Price Act".
- Prior to donation, the District/Port Collector shall secure from SRA a Certification stating the market classification and recommended setting price of the seized/confiscated sugar.
- No Donation shall be made and consummated unless the SRA has issued the District/Port Collector the Certification stating the market classification of the seized/confiscated sugar.
- The District/Port Collector shall endorse the SRA Certification to the DA and the DOF.

- **Specific Guidelines**

- Classification of Sugar by SRA - Upon notification from the BOC of an intended donation, the SRA Board shall determine the market classification based on the result of laboratory analysis and current status of supply and demand situation.
- Sugar Sampling and Testing - Prior to the Donation, the SRA shall conduct laboratory test to determine conformance of seized/confiscated sugar to Philippine National Standards after payment of SRA laboratory analysis fees.
- Identification of Market and Selling Price of the seized/confiscated sugar - Consonant with the prevailing issuances on the matter, seized/confiscated sugar shall be disposed to the Domestic Market by the DA or any authorized entity.

The Sugar Regulatory Administration shall recommend the selling price of the seized/confiscated sugar to the Department of Agriculture.

- Release of Donated Sugar - SRA shall Issue a clearance for the release of donated sugar to the DA or any authorized entity upon payment by the latter of the clearance fees as prescribed by the SRA.
- Monitoring of Sugar Movements - The SRA Monitoring Team shall account for the sugar withdrawn by DA or any authorized entity from the BOC to the point of destination. If coastwise transportation of the sugar is necessary, the same shall be covered by appropriate shipping permit and the receipt of payment of the necessary fees consonant with the rate prescribed by the SRA.
- Reportorial Requirements - The Donee (DA or any authorized entity) shall submit to SRA the monthly sugar utilization reports and the final liquidation reports of all sugar received by reason of the Donation.

Separability Clause

In case any provision in this Sugar Order is invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

Repealing Clause

Any Sugar Orders, Circular Letters, or other SRA Issuances that are not consistent with this policy are hereby amended, repealed or revoked accordingly.

Penalty Provision

Applicable provisions of SRA Book of Penalty shall be enforceable for any violation.

Effectivity

A copy of this Sugar Order shall be filed with the Office of the National Administrative Registrar, U.P. Law Center, Diliman, Quezon City, and shall take effect immediately.

CMC NO. 91-2023

Issue Date: June 14, 2023

KEYWORDS: tariff classification dispute ruling

This has reference to Tariff Commission Circular Dispute Ruling o. 22-039 issued on 26 May 2023 pursuant to Commission Order No. 20181 (Rules of Procedure on Disputes involving Tariff Classification) on the shipment of "Engine Control System DCU 305R3 06607", consigned to Jan De Nul Phils. Inc. (Import Entry/Customs Reference No. C-101216, Ninoy Aquino International Airport) the dispositive portion of which provides, to wit:

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

Product	AHTN 2022 Code	2022 MFN Rate
Engine Control System DCU 305R3 06607	8537.10.12	5% <i>ad valorem</i>

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. 92-2023

Issue Date: June 6, 2023

KEYWORDS: certificates, constructive affixture of document stamp as proof of payment, government agencies or instrumentalities, issued

Pursuant to the provisions of Sections 244 and 245 of the National Internal Revenue Code (NIRC) of 1997, as amended, and as prescribed under Revenue Regulations (RR) No. 2-2023 dated 29 March 2023, which took effect on 05 May 2023, please be informed of 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.

Please refer to RR 2-2023 dated 29 March 2023, for guidelines, procedures, and transitory provisions.

Any violations of these regulations shall be subject to the corresponding penalties under the pertinent provisions of the NIRC of 1997, as amended, and applicable regulations issued by the BIR.

For compliance.

CMC NO. 96-2023

Issue Date: June 19, 2023

KEYWORDS: tariff classification dispute ruling

This has reference to Tariff Commission Circular Dispute Ruling (TCC DR) No. 23-001 issued on 30 May 2023 pursuant to Commission Order No. 2018-1 (Rules of Procedure on Disputes involving Tariff Classification) on the shipment of "Alltech® Mineral Block (Blueprint® 6% Phos)", consigned to Alltech Biotechnology Corporation (Import Entry/ Customs Reference No. C-11901, Manila International Container Port) the dispositive portion of which provides, to wit:

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

Product	AHTN 2022 Code	2022 MFN Rate
Alltech® Mineral Block (Blueprint® 6% Phos)	2309.90.20	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. 97-2023

Issue Date: June 19, 2023

KEYWORDS: tariff classification dispute ruling

This has reference to the Tariff Commission Circular Dispute Ruling (TCC DR) No. 23-002 issued on 30 May 2023 pursuant to Commission Order No. 2018-1 (Rules of Procedure on Disputes involving Tariff Classification) on the shipment of "Alltech® Mineral Block Plus (Blueprint® 20% AN PH)", consigned to Alltech Biotechnology Corporation (Import Entry/ Customs Reference No. C-11901 , Manila International Container Port) the dispositive portion of which provides, to wit:

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

Product	AHTN 2022 Code	2022 MFN Rate
Alltech® Mineral Block (Blueprint® 6% Phos)	2309.90.20	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. 99-2023

Issue Date: June 22, 2023

KEYWORDS: imported goods, no longer require issuance of Authority to Release Imported Goods, release by the BOC, Revenue Memorandum Circular No. 63-2023

Pursuant to Revenue Memorandum Circular (RMC) No. 682023 dated 13 June 2023 and consistent with Republic Act No. 11032, otherwise known as the "Ease of Doing Business and Efficient Government Service Delivery Act of 2018," all concerned are informed that the Authority to Release Imported Goods (ATRIG) from the Bureau of Internal Revenue (BIR) is no longer required for the release of imported feeds, feed ingredients, and fertilizer.

Thus, certificates secured from the Bureau of Animal• Industry, Fertilizer and Pesticides Authority, and all other concerned regulatory government agencies, which are competent to certify that the goods being imported are feeds, feed ingredients, and fertilizer, shall be presented directly to the Bureau of Customs (BOC) to effect the release thereof.

Further, it shall be the responsibility of the certifying government agencies to conduct their own validation of the declared goods to be released from the BOC, and to submit to the BIR the list of importers that secured the said certification for tax audit purposes.

For guidance.

CMC NO. 100-2023

Issue Date: June 18, 2023

KEYWORDS: tariff classification dispute ruling

This refers to the Tariff Commission Circular Dispute Ruling (TCC DR) No. 22-036 issued on 02 June 2023 pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863 otherwise known as Customs Modernization and Tariff Act (CMTA) on the shipment of "LEM-320-ST 3030 Controller Extension Board", consigned to Multi-Line Building Systems, Inc. (Import Entry/ Customs Reference No. C-115800, 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	2022 ACFTA Rate
LEM-320-ST 3030 CONTROLLER EXTENSION BOARD	8538.90.19	1% ad valorem	Zero*
*Subject to submission of Certificate of Origin (CO) Form "E"			

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. 101-2023

Issue Date: June 21, 2023

KEYWORDS: DA Administrative Circular (AC) No. 2 Series of 2023, implementation

With reference to the letter dated June 05, 2023 from Mr. Paul Limson, Director, Department of Agriculture (DA), Bureau of Animal Industry (BAI), please be informed that pursuant to DA Administrative Circular No. 2, 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) BAI will no longer process the Sanitary and Phytosanitary Import Clearances (SPSICs) lodged in the Intercommerce.

Hence, the DA-BAI requests the Bureau's Examiner/s to recognize and accept either the Veterinary Health Certificate (VHC), Proforma Invoice, or proof of purchase, whichever is available, in lieu of the SPSICs for the importation of fully finished leather goods/fully tanned hides and skin.

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

For your guidance and reference.

OCOM MEMO NO. 39-2023

Issue Date: May 23, 2023

KEYWORDS: authority, FDA-labeled imported goods, inspect

This has reference to the letter dated 22 February 2023 from Mr. James A. Layug, Assistant Secretary, Department of Agriculture (DA) requesting authority to inspect shipments classified as food stuff under Republic Act (RA) No. 10611, or the Food Safety Act of 2013.

In relation thereto, you are hereby directed to strictly observe Section 12 (b) of the Food Safety Act, which provides that imported foods shall undergo cargo inspection and clearance procedures by the DA, among others, to wit:

"Section 12 Application to Trade.

xxx

(b) Imported foods shall undergo cargo inspection and clearance procedures by the DA and the DOH at the first port of entry to determine compliance with national regulations. This inspection by the DA and the DOH shall always take place prior to assessment for tariff and other charges by the Bureau of Customs (BOC). The BOC and the Association of International Shipping Lines (AISL) shall provide the DA and the DOH documents such as the Inward Foreign Manifest ofArriving Vessels to enable the DA and the DOH to identify shipments requiring food safety inspection. Shipments not complying with national regulations shall be disposed according to policies established by the DA and the DOH; xxx" (Emphasis added)

For strict compliance.

OCOM MEMO NO. 43-2023

Issue Date: May 22, 2023

KEYWORDS: cargo manifest, reefer, requirement, submission

To enhance trade facilitation and perform the necessary risk management and analysis needed to effectively perform customs functions under the Customs Modernization and Tariff Act, effective 22 May 2023, all International Shipping Lines and all members of the Association of International Shipping Lines, Inc. (AISL) are hereby required to submit a soft copy (in excel format) of the Reefer Manifest directly to the office of Deputy Collector for Operations, copy furnished Bay Service or equivalent office, of the concerned port.

This requirement is in line with the letter dated 03 March 2023 (copy attached) by the above signed addressed to AISL enjoining it to indicate the temperature of reefer vans in the advance Cargo Manifests, as this will enable the Bureau to perform the necessary risk management and analysis before the arrival of the goods and help avert possible misdeclaration of commodities.

The Reefer Manifest must contain the following details:

No.	Container Number	Size	B/L No.	Commodity	Gross Weight (kg)	Port of Loading	Port of Discharge	Temperature Setting

The Bureau will be requiring the submission of the above not later than the docking of vessel to berth.

For your information and guidance.

OCOM MEMO NO. 45-2023

Issue Date: June 5, 2023

KEYWORDS: additional commodities, IAS clearances

In addition to the commodities subject to Imports and Assessment Service (IAS) Clearance, the importation of the following commodities are hereby required to be forwarded to the IAS prior to their release from customs custody:

COMMODITY	TARIFF HEADING
a. Brand New and Used Buses	8702-8703
b. Brand New Trucks	8701, 8704, 8705

However, Soda Ash and Titanium Dioxide importations, shall no longer require an IAS Clearance before the release thereof. This Memorandum shall take effect immediately.

For compliance.

AOCG MEMO NO. 156-2023

Issue Date: May 8, 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 Imported of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 20 April 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-096	"HOUSING, FR THROT, PART NO.: 53167-K03-N300"	8714.10.90	MFN – 15% Ad Valorem ATIGA – Zero*
23-097	"HOUSING, FR THROT, PART NO.: 53168-K03-N300"	8714.10.90	MFN – 15% Ad Valorem ATIGA – Zero*
23-153	"LA ESPAÑOLA SHERRY VINEGAR P.D.O"	2209.00.00	MFN – 15% Ad Valorem
23-204	"TABASCO® BRAND DRY FLAVORING"	0904.22.10	MFN – 20% Ad Valorem
23-214	"ASPORELIX™ (CETRORELIX ACETATE FOR INJECTION)0.25 MG (LYOPHILIZED)"	3004.39.00	MFN – 1% Ad Valorem AIFTA – Zero*
23-215	"LUPRODEX (LEUPRORELIN ACETATE) 11.25 MG DEPOT LYOPHILIZED POWDER FOR INJECTION (IM/SC)"	3004.39.00	MFN – 1% Ad Valorem AIFTA – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-221	"KUMON® SOLUTION BOOKS"	4901.99.10	MFN – Zero ATIGA – Zero*
23-222	"KUMON® DIAGNOSTIC/PLACEMENT TEST PAPERS"	4901.99.10	MFN – Zero ATIGA – Zero*
23-223	"KUMON® ACHIEVEMENT TESTS"	4901.99.10	MFN – Zero ATIGA – Zero*
23-224	"KUMON® ANSWER BOOKS"	4901.99.10	MFN – Zero ATIGA – Zero*
23-227	"KUMON® NUMBER TABLE"	4901.10.00	MFN – 5% Ad Valorem ATIGA – Zero*
23-228	"KUMON® TABLE OF LEARNING MATERIALS"	4901.10.00	MFN – 5% Ad Valorem ATIGA – Zero*
23-229	"DUTCHCLAMP® SE CABLE CLAMP"	3926.90.99	MFN – 15% Ad Valorem
23-238	"CR-8816 POLYETHYLENE TEREPHTHALATE RESIN"	3907.61.00	MFN – 5% Ad Valorem ACFTA – Zero*
23-241	"BELLOWS COMPENS"	4016.99.99	MFN – 5% Ad Valorem
23-250	"LEE KUM KEE CHAR SIU SAUCE"	2103.90.13	MFN – 7% Ad Valorem ACFTA – Zero*
23-252	"LEE KUM KEE MINCED GARLIC"	2005.99.10	MFN – 10% Ad Valorem ACFTA – Zero*
23-253	"LEE KUM KEE PLUM SAUCE"	2103.90.13	MFN – 7% Ad Valorem ACFTA – Zero*
23-257	"SAN REMO LA PASTA MACARONI CHEESE FLAVOUR PASTA & SAUCE"	1902.30.90	MFN – 15% Ad Valorem AANZFTA – Zero*
23-267	"CADBURY DAIRY MILK CASHEW AND COOKIES (62 g)"	1806.32.00	MFN – 7% Ad Valorem AIFTA – 5% Ad Valorem*
23-271	"LEE KUM KEE HOISIN SAUCE"	2103.90.13	MFN – 7% Ad Valorem ACFTA – Zero*
23-273	"LEE KUM KEE SAUCE FOR SPICY GARLIC EGG-PLANT"	2103.90.13	MFN – 7% Ad Valorem ACFTA – Zero*
23-274	"LEE KUM KEE SAUCE FOR TOMATO GARLIC PRAWNS"	2103.90.13	MFN – 7% Ad Valorem ACFTA – Zero*
23-275	"FC BLACK PEPPER F2058114"	3302.10.30	MFN – 1% Ad Valorem

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

AOCG MEMO NO. 163-2023

Issue Date: May 16, 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 08 May 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-652	"DIGESTPIG TC – FEED SUPPLEMENT FOR PIGS"	2309.90.20	MFN – Zero
23-140	"CERETAN MCX 6710"	3404.90.90	MFN – 1% Ad Valorem

AOCG MEMO NO. 166-2023

Issue Date: May 19, 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 08 May 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-533	"K-SUPPLY OS ELITE FOUNT (CODE: KT26-31EZ-ECDS)"	3402.50.11	MFN – 10% ad valorem ATIGA – Zero*
23-154	"SLEEVE JOINT (GIBAULT-JOINT)"	3917.40.00	MFN – 15% ad valorem PJEPA – Zero* AJCEPA – Zero*
23-156	"FLEXIBLE JOINT (EP-JOINT)"	4016.99.99	MFN – 5% ad valorem PJEPA – Zero* AJCEPA – Zero*
23-186	"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKDFLTP"	8529.90.91	MFN – Zero ATIGA – Zero*
23-199	"ULTRASOUND PROBE, MODEL NO.: 10T-D"	9018.12.00	MFN – Zero ACFTA – Zero*
TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-251	"LEE KUM KEE FINE CHILI SAUCE"	2103.90.13	MFN – 7% ad valorem ACFTA – Zero*
23-282	"LEE KUM KEE SEASONED SOY SAUCE FOR DUMPLING"	2103.90.13	MFN – 7% ad valorem ACFTA – Zero*

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

AOCG MEMO NO. 167-2023

Issue Date: May 19, 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 15 May 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-185	"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKEGLTP"	8529.90.91	MFN – Zero ATIGA – Zero*
23-198	"ULTRASOUND PROBE, MODEL NO.: L3-12-RS"	9018.12.00	MFN – Zero ACFTA – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

AOCG MEMO NO. 168-2023

Issue Date: May 18, 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 11 May 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-534	"K-SUPPLY OS PREMIUM FOUNT (CODE: KT26-517Z-ECEH)"	3402.50.11	MFN – 10% ad valorem ATIGA – Zero*
22-535	"K-SUPPLY KS DEGLAZER (CODE: KU40-0TFZ-ECB7)"	3402.50.91	MFN – 10% ad valorem ATIGA – Zero*
22-621	"K-SUPPLY FOUNT KLEEN (CODE: KU46-108Z-ECEH)"	3402.50.11	MFN – 10% ad valorem ATIGA – Zero*
23-149	"LA ESPAÑOLA EXTRA VIRGIN OLIVE OIL FLAVOURED WITH LEMON"	2103.90.29	MFN – 7% ad valorem
23-150	"LA ESPAÑOLA EXTRA VIRGIN OLIVE OIL FLAVOURED WITH GARLIC"	2103.90.29	MFN – 7% ad valorem
23-160	"PHILIPS 50HFL5214U 50" MEDIASUITE PROFESSIONAL TV"	8528.72.92	MFN – 10% ad valorem ACFTA – 5% ad valorem*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	MASTER 2023 RATES OF DUTY
23-171	"ARM COMP, CAM CHAIN TENSION, PART NO.: 14500-K41-N000"	8409.91.39	MFN – 1% ad valorem ATIGA – Zero*
23-179	"ICE-O-MATIC® ICE STORAGE BIN, MODEL: B40PS"	9403.20.90	MFN – 15% ad valorem
23-180	"ICE-O-MATIC® ICE STORAGE BIN, B25PP"	9403.20.90	MFN – 15% ad valorem
23-181	"ICE-O-MATIC® ICE STORAGE BIN, MODEL: B42PS"	9403.20.90	MFN – 15% ad valorem
23-182	"ICE-O-MATIC® ICE STORAGE BIN, MODEL: B55PS"	9403.20.90	MFN – 15% ad valorem
23-183	"ICE-O-MATIC® REINFORCED ICE STORAGE BIN, MODEL: B110PS"	9403.20.90	MFN – 15% ad valorem
23-184	"SHARP 42" LCD ASSEMBLY, PART CODE: A3KUKFGLSP"	8529.90.91	MFN – Zero ATIGA – Zero*
23-225	"KUMON® POLO SHIRTS UNISEX"	6105.20.10	MFN – 15% ad valorem ATIGA – Zero*
23-226	"KUMON® POLO SHIRT FOR LADIES"	6106.20.00	MFN – 15% ad valorem ATIGA – Zero*
23-242	"TABASCO® BRAND SCORPION SAUCE"	2103.90.13	MFN – 7% ad valorem
23-243	"TABASCO® BRAND PEPPER SAUCE"	2103.90.11	MFN – 7% ad valorem
23-259	"MEFEMED (MEFENAMIC ACID)"	3004.90.99	MFN – 5% ad valorem AIFTA – Zero*
23-272	"LEE KUM KEE SAUCE FOR MA PO TOFU"	2103.90.13	MFN – 7% ad valorem ACFTA – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

AOCG MEMO NO. 170-2023

Issue Date: June 1, 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 26 May 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-175	"ALUFORMS ALUMINUM FORMWORKS"	8480.60.00	MFN – 1% ad valorem ATIGA – Zero
23-194	"TE1FU STAINLESS STEEL CABLE GLAND"	7326.90.99	MFN – 15% ad valorem
23-248	"EMOSMART™ L15"	2710.19.89	MFN – Zero
23-270	"LEE KUM KEE CHILI BEAN SAUCE (TOBAN DJAN)"	2103.90.13	MFN – 7% ad valorem ACFTA – Zero
23-278	"NISSAN X-TRAIL E-POWER, MODEL NO.: P33A"	8703.80.98	MFN – Zero AJCEPA – Zero PJEPA – 20% ad valorem
23-302	"ACID-ALL™"	3824.99.99	MFN – 3% ad valorem
23-305	"COHERE™ PLASTOMER 8402"	3901.40.00	MFN – 3% ad valorem AKFTA – 3% ad valorem

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-306	"SABIC® LINEAR LOW-DENSITY POLYETHYLENE (LLDPE) 218BJ"	3901.40.00	MFN – 3% ad valorem
23-307	"COHERE™ PLASTOMER 8102L"	3901.40.00	MFN – 3% ad valorem AKFTA – 3% ad valorem
23-320	"LEE KUM KEE BLACK BEAN GARLIC SAUCE"	2103.90.13	MFN – 7% ad valorem ACFTA - Zero
23-321	"LEE KUM KEE LEMONGRASS MARINADE"	2103.90.13	MFN – 7% ad valorem ACFTA - Zero

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

AOCG MEMO NO. 171-2023

Issue Date: June 1, 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 26 May 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-170	"RING, PISTON OIL, PART NO.: 13141-KYZ-9011"	8409.91.38	MFN – 1% ad valorem ATIGA - Zero
23-193A	"SAN REMO LA PASTA CARBONARA FLAVOUR PASTA & SAUCE"	1902.30.90	MFN – 15% ad valorem AANZFTA - Zero

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

AOCG MEMO NO. 172-2023

Issue Date: June 8, 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 02 June 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-206	"SONY LMD-2435MD LCD MONITOR"	8528.59.10	MFN – 15% ad valorem PJEPA – Zero* AJCEPA – Zero* ✓
23-216	"SONY LMD-X310MD 31" 4K 2D LCD MEDICAL MONITOR"	8528.59.10	MFN – 15% ad valorem PJEPA – Zero* AJCEPA – Zero* ✓
23-218	"SONY LMD-X550MT 55" 4K 3D/2D LCD MEDICAL MONITOR"	8528.59.10	MFN – 15% ad valorem PJEPA – Zero* AJCEPA – Zero* ✓
23-230	"SONY LMD-X2705MD 27" 4K 2D LCD MEDICAL MONITOR"	8528.59.10	MFN – 15% ad valorem PJEPA – Zero* AJCEPA – Zero* ✓
23-231	"SONY LMD-X2710MD 27" 4K 2D LCD MEDICAL MONITOR WITH 12G-SDI"	8528.59.10	MFN – 15% ad valorem PJEPA – Zero* AJCEPA – Zero* ✓
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-232	"SONY LMD-X3200MD 32" 4K 2D LCD MEDICAL MONITOR WITH 12G-SDI"	8528.59.10	MFN – 15% ad valorem PJEPA - Zero* AJCEPA – Zero* ✓
23-291	"CONDURA CONDENSING UNIT (INVERTER TYPE), MODEL: 38KSV009313"	8415.90.19	MFN – 10% ad valorem ACFTA - Zero* ✓
23-292	"CONDURA CONDENSING UNIT (INVERTER TYPE), MODEL: 38KSV012313"	8415.90.19	MFN – 10% ad valorem ACFTA - Zero* ✓
23-293	"CONDURA CONDENSING UNIT (INVERTER TYPE), MODEL: 38KSV018313"	8415.90.19	MFN – 10% ad valorem ACFTA - Zero* ✓
23-294	"CONDURA CONDENSING UNIT (INVERTER TYPE), MODEL: 38KSV024313"	8415.90.19	MFN – 10% ad valorem ACFTA - Zero* ✓
23-295	"CONDURA FAN COIL UNIT (INVERTER TYPE), MODEL: 42KSV024313"	8415.90.19	MFN – 10% ad valorem ACFTA - Zero* ✓
23-296	"CONDURA FAN COIL UNIT (INVERTER TYPE), MODEL: 42KSV018313"	8415.90.19	MFN – 10% ad valorem ACFTA - Zero* ✓
23-297	"CONDURA FAN COIL UNIT (INVERTER TYPE), MODEL: 42KSV012313"	8415.90.19	MFN – 10% ad valorem ACFTA - Zero* ✓
23-298	"CONDURA FAN COIL UNIT (INVERTER TYPE), MODEL: 42KSV009313"	8415.90.19	MFN – 10% ad valorem ACFTA - Zero* ✓
23-303	"ALLTECH® MINERAL BLOCK (BLUEPRINT® 6% PHOS)"	2309.90.20	MFN - Zero ✓
23-304	"ALLTECH® MINERAL BLOCK PLUS (BLUEPRINT® 20% AN PH)"	2309.90.20	MFN - Zero ✓
23-322	"HIGH FRUCTOSE CORN SYRUP 42%"	1702.40.00	MFN – 3% ad valorem ACFTA – Zero* ✓
23-323	"PARTENOPE FRUTTA SRL BRINED CHERRIES PITTED WITH STEM"	0812.10.00	MFN – 3% ad valorem ✓

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

AOCG MEMO NO. 173-2023

Issue Date: May 25, 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 22 May 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-237	"CR-8839 POLYETHYLENE TEREPHTHALATE RESIN"	3907.61.00	MFN – 5% ad valorem ACFTA – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

AOCG MEMO NO. 174-2023

Issue Date: May 25, 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 May 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-683	"WELLMUNE® DISPERSIBLE"	3913.90.90	MFN – 3% ad valorem
23-052	"LOBUN™ PLUS"	2106.90.72	MFN – 7% ad valorem AIFTA – 7% ad valorem
23-055	"EMPYREAL® 75 (CORN PROTEIN CONCENTRATE)"	2309.90.20	MFN – Zero
23-087	"SPORLAC™ PLUS"	2106.90.72	MFN – 7% ad valorem AIFTA – 7% ad valorem
23-126	"DFSK S508"	8703.60.82	MFN – 30% ad valorem ACFTA – 30% ad valorem
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-143	"CERETAN® MC 6015	1521.10.00	MFN – 3% ad valorem
23-189	"BYD HAN"	8703.80.97	MFN – Zero ACFTA – 30% ad valorem
23-195	"PHILIPS 55HFL5214U 55" MEDIASUITE PROFESSIONAL TV"	8528.72.92	MFN – 10% ad valorem ACFTA – 5% ad valorem
23-203	"PICKLE RELISH SWEET (STABILISED SWEET RELISH)"	2005.99.90	MFN – 10% ad valorem
23-205	"NUFLOR® 2% PREMIX (FLORFENICOL)"	3003.20.00	MFN – 3% ad valorem
23-239	"CR-8828F POLYETHYLENE TEREPHTHALATE RESIN"	3907.61.00	MFN – 5% ad valorem ACFTA - Zero
23-240	"CR-8828 POLYETHYLENE TEREPHTHALATE RESIN"	3907.61.00	MFN – 5% ad valorem ACFTA - Zero
23-276	"KETCHUP BLEND N OS (F5184901)"	3302.10.30	MFN – 1% ad valorem
23-277	"SC BAY LAUREL-DEXTROSE F3006401"	3302.10.30	MFN – 1% ad valorem
23-279	"LEE KUM KEE SOUP BASE FOR CHICKEN HOT POT"	2104.10.19	MFN – 15% ad valorem ACFTA - Zero
23-280	"LEE KUM KEE SOUP BASE FOR PORK BONE HOT POT"	2104.10.99	MFN – 15% ad valorem ACFTA - Zero
23-281	"LEE KUM KEE SOUP BASE FOR SEAFOOD HOT POT"	2104.10.99	MFN – 15% ad valorem ACFTA - Zero
23-283	"LEE KUM KEE VEGETARIAN STIR-FRY SAUCE"	2103.90.13	MFN – 7% ad valorem ACFTA - Zero
23-299	"GOLDEN PLANT-BASED CHICKEN NUGGETS (ORIGINAL FLAVOR)"	2106.90.99	MFN – 7% ad valorem ACFTA - Zero

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

AOCG MEMO NO. 176-2023

Issue Date: June 16, 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 14 June 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-326	"PETROTHENE GA1810"	3901.40.00	MFN – 3% ad valorem

AOCG MEMO NO. 177-2023

Issue Date: June 16, 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 13 June 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-207	"SONY LMD-X550MD LCD MONITOR"	8528.59.10	MFN – 15% ad valorem PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*
23-245	"FD&C YELLOW 6 (CI FOOD YELLOW 3 OR SUNSET YELLOW FCF)"	3204.19.00	MFN – 1% ad valorem AIFTA – Zero*
23-249	"POPSOCKETS POPGRIP POPPUCK"	9503.00.99	MFN – 10% ad valorem ACFTA – Zero* RCEP – Zero*
23-300	"PS10-A PALO SANTO CONES"	3307.41.90	MFN – 7% ad valorem
23-325	"FERTEAL ADVANCE ONE STEP FERTILITY (LH) TEST DEVICE"	3822.19.00	MFN – 1% ad valorem AIFTA – Zero*
23-327	"PETROTHENE GA1810T"	3901.40.00	MFN – 3% ad valorem
TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-328	"PETROTHENE GA1832"	3901.40.00	MFN – 3% ad valorem
23-337	"LEE KUM KEE SOUP BASE FOR SATAY HOT POT"	2104.10.99	MFN – 15% ad valorem ACFTA - Zero* RCEP - Zero*

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

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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