



# CUSTOMS GAZETTE

**Updates on Customs-Related Matters**

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# CMO 16-2020

Issue Date: July 14, 2020

## ***Objectives***

- Establish a reliable and comprehensive database of information on the value and classification of imports for reference purposes in support of the implementation of the WTO Valuation System;
- Enhance the existing Value Reference Information System to properly monitor the valuation and tariff classification of imported goods;
- Collect additional revenues by addressing leakages in revenue due to the undervaluation and misclassification of imported goods; and
- Properly assess and collect duties and taxes on imported articles.

## ***Scope***

This Order shall cover lodgement of goods declaration under consumption entry.

## ***Definition of Terms***

**Box No. 31 of the Goods Declaration in E2M** — the packages and description of goods in the Goods Declaration in the electronic to mobile system (E2M)

**Box No. 33 of the Goods Declaration in E2M** — the specification code box of the Goods Declaration in the electronic to mobile system (E2M)

**Box No. 43 of the Goods Declaration in E2M** — refers to the Valuation Method box used in the assessment of imported goods. For purposes of this order, this refers to the following: M1-Transaction Value Method, M2-Transaction Value of Identical Goods, M3-Transaction Value of Similar Goods, M4-Deductive Method and M5-Computed Method and M6-Fallback Method

**Declarant** — refers to a consignee or a person who has the right to dispose of the goods. The declarant shall lodge a goods declaration with the Bureau and may be:

- The importer, being the holder of the bill of lading; or
- The exporter, being the owner of the goods to be shipped out;  
or
- A customs broker acting under the authority of the importer or from a holder of the bill; or
- A person duly empowered to act as agent or attorney-in-fact for each holder.

**Enhanced Value Reference Information System (e-VRIS)** —the database of reference values that will operate in the electronic to mobile (E2M) system. It is designed to determine if the declared value made by the importer actually represents the transaction value or the price actually paid or payable when sold for export to the Philippines.

**Goods Declaration** — a statement made in the manner prescribed by the Bureau and other appropriate agencies, by which the person concerned, indicate the procedure to be observed in the application for the entry or admission of imported goods and the particulars of which the customs administration shall require.

## ***Administrative Provisions***

- The responsibility of establishing, maintaining and implementing the eVRIS as the database of values and classification of imported goods nationwide shall be vested with the Imports and Assessment Service (IAS) with the technical assistance of the Management Information System and Technology Group (MISTG).
- The MISTG shall provide full access to the IAS on the e-VRIS and other statistical extraction tools necessary to effectively carry out its mandate under this Order. Likewise, it shall provide technical assistance in ensuring that all customs examiners and appraisers of respective ports have access and trainings to the e-VRIS of the E2M system.

## ***Operational Guidelines***

- Upon approval by the Commissioner of this Order, the reference values shall be stored in the customs database as part of the e-VRIS by the authorized personnel from the Valuation and Classification Division (VCD), IAS.
- The reference values stored in the e-VRIS shall serve as a risk management tool to ascertain the veracity of any statement, document, or declaration presented for customs valuation

- purposes. These values are not to be considered substitute values but only reference values to assist assessment personnel in valuation of goods. Assessment personnel are mandated to value imported goods pursuant to the provisions of Section 700-707 (Sequential Application of Valuation Method) of the Customs Modernization and Tariff Act (CMTA).
- The e-VRIS' reference values shall be exclusively for the internal use of the Bureau and the system and its contents shall not be made available to the public.
- The IAS shall ensure that the reference values stored in the database are updated regularly and reflected in the system.
- As part of the enhancement of the existing E2fVI System, scanned copies of import documents (e.g Bill of Lading, Invoices, Proof of Payments, and other supporting documents) shall be uploaded by the assigned customs examiner for every entry in the system.
- Box No. 33 (Specification Code) of the goods declaration in the E2M must be mandatorily filled-up in the E2M system. The Value Added Service provider (VASP) and MISTG shall ensure that this functionality will be operational in the enhanced E2M system.
- When using Box No. 33 of the E2M SAD (Single Administrative Document), the declarants will be provided with coded product description list in the form of drop-down menu. However, for goods which has no specification code, the declarant is required to use "others" and manually input the specific description of goods in Box No. 31 (Packages and Description of Goods). The declarant is responsible in ensuring that goods are sufficiently described pursuant to CAO No. 8-2007 and CMO No. 28-2007.
- In case of multiple commodities falling under the same tariff heading, the declaration shall be itemized per commodity description. Therefore, commodities shall be declared individually depending on the attached rider of the goods declaration.

The customs examiner is likewise directed to ensure compliance with the provision of the CMO 49-2019 (Mandatory Filling Up of Box No. 41 (Supplemental Units) in the lodgement of goods declaration in the E2M.

- Box No. 43 (Valuation Method) of Goods Declaration in E2M shall also be mandatorily filled up in the E2M System. The customs examiner/appraiser is required to properly and accurately fill-up this field to reflect the valuation method used in the assessment of imported goods. For purposes of this order, the following are the respective codes for the

Valuation Method: M1-Transaction Value Method, M2-Transaction Value of Identical Goods, M3-Transaction Value of Similar Goods, M4-Deductive Method and M5-Computed Method and M6-Fallback Method.

- The e-VRIS will be incorporated in the E2M System and shall provide a repository of previously accepted transaction values of identical/similar goods. With this enhancement, the declared value shall be automatically match with the existing database of reference values to determine if there is possible undervaluation of goods.
- If the declaration was hit by the valuation criteria in the system (i.e. the declared value falls below the minimum of the allowable range of the reference values), the customs examiners/appraisers shall scrutinize the documents presented to verify if the declared value actually represents the transaction value or the price actually paid or payable and/or may request the importer to provide further explanation, including submission of supporting documents to justify the declared value. If the importer was able to justify the declared value, the customs examiner shall indicate "M1" in Box No.43 of the goods declaration. However, if Method 1 is rejected, the customs examiner shall proceed to the use of sequential methods of valuation (Sec. 700-707, CMTA).
- If the examiner/appraiser uses Method 2/Method 3, a look up menu to view previously accepted identical/similar entries shall be available in the e-VRIS. If the examiner/appraiser chooses the value of the identical/similar goods in the e-VRIS, the same shall be the new value of the goods and he/she shall indicate in Box No. 43 the use of Method 2/Method 3.
- If the examiner uses Method 4 to 6, he/she shall indicated in Box No. 43 the particular method used.
- All customs examiners/appraisers shall ensure that the application of the subsequent methods of valuation will not in any manner cause undue delay, obstruct, or impede the regular clearance procedure of cargoes.

## ***Separability Clause***

If any part of this CMO is declared unconstitutional or contrary to existing laws, other parts not affected thereby shall remain in full force or effect.

## ***Repealing Clause***

All CMOs and Memoranda issued contrary to this Order are hereby repealed or amended accordingly.

## ***Sanctions***

Failure to comply with any provision of this Order shall be held liable pursuant to Civil Service laws, rules and regulations, without prejudice to any civil or criminal sanctions applicable.

## ***Effectivity***

This Order shall take effect immediately fifteen (15) days after the completion of its publication.

# OCOM MEMORANDUM 139-2020

Issue Date: July 9, 2020

This is to reiterate the implementation of CAO No. 8-2007 and CMO No. 28-2007 which established the convention to be observed in the proper description of imported goods for declaration, classification, valuation, statistical and other purposes.

Take note of the following provisions in CAO No. 8-2007 to wit:

#### “IV. Administrative Provisions:

1. It shall be the responsibility of the Customs Broker together with the Chief, Entry Processing Division/Unit, Customs Operations Officer III (COO III) /Customs Operations Officer V (COO V) to ensure the proper implementation of this Order.
2. The Commissioner of Customs through VRIS shall issue a list of products on the proper description of goods.

#### V. The Convention:

1. **Description of Articles.** The description of articles must be in sufficient detail to enable the articles to be identified for tariff classification, valuation and other statistical purposes including the following:
  - 1.1. General Description. Pertains to the generic name of general name of the product. E.g. pump, engine, milk, bag, etc.
  - 1.2. Specific Description. Pertains to the specific description of 1.1. e.g. centrifugal (for pump), diesel (for engine), skimmed (for milk), shoulder (for bag), etc.
  - 1.3. Make/Brand. Refers to the brand name product e.g. Caterpillar, Nike, Gucci, Honda, etc.
  - 1.4. Model/Style. The model number, style reference and other reference e.g. "CRV 2— 7" for a Honda Civic car, model "Thinkpad 3000" for a Lenovo notebook, model "E90" for a Nokia cellular phone, etc.
  - 1.5. Capacity/Quality/Grade/Process. The capacity, output, horsepower or other indication of size and performance among other of the product e.g. 200h.p., 10kw, 120 watts rms, etc.; or other description of quality, grade specification of applicable standard e.g. technical grade



95%, JIS G 310 1/87 SS 41. Etc; or process by which the product is manufactured e.g. suspension, emulsion, dispersion, etc.

1.6. Retail Packaging. This pertains to the detailed packaging or measure within the unit used. e.g. 12x1L bottles, 24x300 oz cans, 150 kg bags, etc.

If said details are not provided by the invoice an accompanying inspection report with the above details must be submitted as part of the working copy of the entry.

## 2. Motor Vehicles

2.1. For motor vehicles, the specific description shall be in accordance with illustrative sample:

- 2.1.1. Make - Nissan QX4
- 2.1.2. Series - Infinity
- 2.1.3. Body Type - Wagon
- 2.1.4. year Model - 2006
- 2.1.5. Gross Weight - 3600 Kilos
- 2.1.6. Net Weight - 500 Kilos
- 2.1.7. Piston Displacement - 3,500 cc
- 2.1.8. No. of Cylinder - 6 cylinders
- 2.1.9. Engine No. - VK 45 (DE) 4494
- 2.1.10 Chassis No. - JNRBS08W25X402113
- 2.1.11. VIN No. - xxxxx
- 2.1.12. Year Model - 2006
- 2.1.13 Fuel - Gas

Note 1: Data on engine and chassis/VIN number shall be supported by stencil prints to validate the findings of the examiner.

Note 2: It shall be the responsibility of the official signatories of the certificate of payment to ensure compliance with the above requirements.

2.2. For Chamber of Manufacturers of the Philippines (CAMPI) members, packing list should indicate the respective chassis and engine numbers.”

xxx    xxx    xxx

The description must be supported by the corresponding packing list.

## ***Penalties***

Habitual violators of this Order by persisting to declare their importation in a general manner shall be penalized in the following manner:

- First Offense - Warning
- Second Offense - Suspension of Accreditation for 6 months
- Third Offense - Cancellation of accreditation and blacklisting as an importer

Licensed customs brokers will be treated in the same manner as importers and their licenses recommended to be cancelled.

For the Chief, Entry Processing Division/Unit, COO III and COO V, failure to strictly implement this order shall be reflected in their Individual Performance Commitment and Review (IPCR) and will be ground for the appropriate disciplinary action provided under the CMTA.

The Import Assessment Service (IAS)-AOCG is tasked to monitor the implementation of this order.

For strict and immediate compliance.

See also:

CMO 21-2008

CMO 3-2008

CMO 49-2019

# OCOM MEMORANDUM 148-2020

Issue Date: July 21, 2020

This is to notify all Collection Districts that the budget for the creation and deployment of COB-CARES Kiosks has been approved by the Budget Division with an amount of P10,000 per Collection District. All ports are hereby directed to coordinate with the Budget Division for the furtherance of their respective BOC-CARES Kiosks.

In reference to a memorandum dated April 13, 2020, the BOC shall deploy BOC-CARES kiosks in all ports to serve as an avenue where stakeholders can raise queries, concerns, and complaints aligned with the Bureau's efforts to improve interaction with its stakeholders.

Moreover, the Collection Districts must determine a conspicuous area where the kiosks are accessible to their stakeholders and the manning of BOC-CARES kiosks shall be done by the Local BOC-CARES Officer pursuant to an un-numbered memorandum dated 27 August 2019 on assignment of local information and BOC-CARES representatives.

For strict compliance.

# **OCOM MEMORANDUM 149- 2020**

Issue Date: July 22, 2020

To ensure expeditious approval of all new applications for accreditation of importers and brokers with the Bureau of Customs, the authority to sign and approve such, is hereby delegated to the Deputy Commissioner for Intelligence Group effective immediately.

For immediate compliance.

# OCOM MEMORANDUM 154-2020

Issue Date: July 24, 2020

Pursuant to CMO No. 44-2019, all are hereby directed to submit the following reports to the Risk Management Office (RMO) in order to streamline the feedback mechanism amongst ports and ensure an efficient and secure information pipeline from Regional Risk Management Units (RMUs) to the Risk Management Office (RMO):

- Daily Report thru Online Risk Management Office Feedback Form (link previously provided RMUs) or;
- Monthly Report on "*Zero High-Risk/Low-Risk*" Shipments addressed to the Chief, Risk Management Office through the Strategic Assessment Unit head, RMO

All previous Orders, Memoranda and Issuances inconsistent herewith are deemed superseded and/or revoked accordingly.

This order shall take effect immediately.

# OCOM MEMORANDUM 158-2020

Issue Date: July 3, 2020

## References:

1. Department of Health (DOH) Memorandum NO. 2020-0220  
Re: Interim Guidelines on the Return-to-Work
2. DOH Administrative Order No. 2020-0015 Re: Guidelines on the Risk-Based Public Health Standards for COVID-19 Mitigation

In compliance with the minimum public health standards prescribed in the above-cited references, the Bureau hereby adopts the following rules and interventions to reduce the rate of transmission of COVID-19:

## ***Screening of Returning Employees and Workers***

- Returning employees physically reporting in the office shall be screened by the Medical and Dental Division (MDD) for symptoms of COVID-19, including fever, cough, colds and other respiratory symptoms, and/or relevant history of travel or exposure within the last fourteen (14) days.

The following exposures should have happened two (2) days before or within 14 days from onset of symptoms of a confirmed or probable case:

- Face-to-face contact with a confirmed case within 1 meter and for more than 15 minutes
  - Direct physical contact with a confirmed case
  - Direct care for a patient with probable or confirmed COVID-19 disease without using proper personal protective equipment
- Returning employees who are symptomatic with relevant history of travel/exposure on the date of work resumption shall not be allowed to physically return to work and must consult with their primary care provider. The use of telemedicine is encouraged for proper care and coordination.

- Returning employees who were symptomatic with relevant history of travel/exposure within the last fourteen (14) days prior to the date of work resumption shall present the Certificate of Quarantine Completion duly issued by the step-down care facility or local health office, whichever is applicable based on the latest DOH guidelines on reintegration of suspect, probable, and confirmed COVID-19 cases.
- If asymptomatic within the last fourteen (14) days prior to the date of work resumption, employees and workers can be cleared to physically return to work.

### ***Testing of Returning Employees Identified as Confirmed Case***

- Due to limitations on the availability, reliability, and validity of testing, after the required fourteen (14) days quarantine, employee concerned shall coordinate with MDD with regards to the testing schedules of Real-Time Polymerase Chain Reaction (RT-PCR).

However, if the quarantine period has lapsed and there is no available RT-PCR test kit, MDD shall refer said employees to any government-affiliated medical institution for the conduct of the said COVID-19 test.

Please note that BOC will only acknowledge results from above-mentioned test kit due to its at least 97% accuracy.

- If the RT-PCR test yields negative result, the returning employee shall submit the following documentary requirements upon return to work:
  - Approved Application for Leave of Absence
  - Certificated issued by government/private physician that he/she has submitted himself/herself for monitoring/investigation
  - Completion of Quarantine Certificate issued by the local quarantine
  - Medical Certificate that he/she is cleared to report back to work
  - Medical records showing that he/she was treated of the COVID-19 signed by the attending physician
- If the RT-PCR test yields positive result, the returning employee shall extend his/her quarantine period for another fourteen (14) days. After the required extension, said

employee will undergo another RT-PCR test. Once the result is negative, the above item will apply.

- Further as per OCOM Memorandum NO. 83-2020, accomplished Daily COVID-19 Case Monitoring Reports of all Groups/Ports, among other related documents such as copies of test results of COVID-19 cases, shall be submitted to the Human Resource Management Division through e-mail address: hrmd@customs.gov.ph not later than 1:00 p.m. daily until further notice.

## ***Increasing Physical and Mental Health Resilience***

- Respiratory Hygiene and Cough Etiquette
  - Every personnel within the BOC premises shall practice respiratory etiquette at all times. One shall use a tissue or the inner portion of the elbow to cover the nose and mouth when sneezing or coughing. All used tissue shall be properly disposed.
  - The General Services Division (GSD) and other Administrative Units concerned shall provide face mask for all front liners and tissues, alcohol hand rub within easy reach in entrances and exits, workstations, and communal space for public consumption.
  - The GSD and other Administrative Units concerned shall ensure that all toilet facilities have adequate water and soap for handwashing.
- Mental Health Promotion
  - The Medical and Dental Division (MDD) shall explore the hiring of a psychologist to provide mental and psychosocial support (such as online counselling) to employees.
- Support for Essential Workforce
  - The GSD and other Administrative Units concerned shall provide transportation services for employees who are part of the skeleton workforce.
  - Temporary accommodations shall also be provided for the employees who are part of the skeleton workforce, if needed.



## ***Reducing Transmission***

- Personal Hygiene
  - All individuals shall wash their hands with soap and water regularly or use hand disinfectants.
  - The GSD and other Administrative Units shall ensure availability of handwashing facilities in their respective offices.
- Environmental Hygiene
  - The GSD and other Administrative Units shall conduct disinfection of frequently touched surfaces and objects such as but not limited to doorknobs, tables, switches, and workstations using 0.5% bleach solution at least once a day.
  - The GSD and other Administrative Units shall install disinfectant foot baths in all entrances.
- Use of Personal Protective Equipment (PPEs) and other Medical Grade Protective Apparel
  - The GSD and other Administrative Units shall provide all front liners on duty with appropriate PPEs which may include face mask, face shield, body suit, or gloves.

## ***Reducing Contact***

- Practice Physical Distancing
  - As much as possible, meetings, trainings, conferences, and other gatherings shall be conducted through online platforms.
  - Physical distancing of at least one (1) meter from each co-worker shall be observed at all times. In this regard, the GSD and other Administrative Units concerned shall install visual reminders for safety policies around the workplace.
- Alternative Work Arrangement
  - Combination of Skeleton Workforce and Work-from-Home arrangement shall be implemented.

## ***Reducing Duration of Infection***

- Detection and Isolation of Symptomatic Individuals
  - All security personnel assigned at the entrances shall check the temperature of all individuals prior entering the BOC premises. All individuals who are found symptomatic shall not be allowed entry to the BOC premises.

This Memorandum shall take effect immediately and shall last until the State of Public Health Emergency has been lifted by the President of the Philippines.

For strict compliance.

# AOCG MEMORANDUM 114-2020

Issue Date: July 15, 2020

In line with the Ten (10) Point Priority Program of the Bureau of Customs including the automation of frontline services and enhancement of trade facilitation, and to effectively promote export simplification programs to exporters, all Export Divisions concerned are advised to encourage the exporters to avail the use of electronic Certificate of Origin (e-CO) for ATIGA Form D using the Trade Net platform.

In addition thereto, the utilization of e-CO will result to the effective implementation of Customs Memorandum Order (CMO) No. 15-2019 particularly under **Section 2.1**, which is to facilitate the transmission of e-CO for export products and the receipt of e-CO for imported products using **available technologies and international best practices**, in compliance with Republic Act No. 10863, otherwise known as Customs Modernization and Tariff Act (CMTA).

For appropriate action.

# AOCG MEMORANDUM 117-2020

Issue Date: July 17, 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10683), the Tariff Commission issued Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued 14 July 2020 and the same was submitted and reviewed by the Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2019/2020 RATES OF DUTY
20-115	"SILVER BRAZING ROD"	7106.92.00	MFN - 3% Ad Valorem

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

# AOCG MEMORANDUM 119-2020

Issue Date: July 23, 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 17 July 2020, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2019/2020 RATES OF DUTY
20-083	"KASUNAIR DIRECT EXPANSION - AIR HANDLING UNIT (DX-AHU), Model KH-32-397-50-GSD"	8415.90.45	MFN - 10% Ad Valorem ATIGA - Zero*
20-109	"BAJAJ MAXIMA C PETROL MONOQUE CHASSIS FITTED WITH ENGINE"	8706.00.41	MFN - 10% Ad Valorem AIFTA - 10% Ad Valorem*
20-110	"BAJAJ MAXIMA C PETROL TRAY"	8707.90.90	MFN - 20% Ad Valorem AIFTA - 16.07% Ad Valorem*
20-116	"PRGA 6150"	2930.20.00	MFN - 1% Ad Valorem

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

# AOCG MEMORANDUM 120-2020

Issue Date: July 23, 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 21 July 2020, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2019/2020 RATES OF DUTY
20-108	"BAJAJ MAXIMA C PETROL CABIN"	8707.90.90	MFN - 20% Ad Valorem AIFTA - 16.07% Ad Valorem*
20-114	"ISOSIM® SFX JOINT, Models: 400/320, 700/320 and 1000/320"	4016.99.99	MFN - 5% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

# AOCG MEMORANDUM 129-2020

Issue Date: July 28, 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) the Tariff Commission issued Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued 23 July 2020, and the same was submitted and reviewed by the Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2019/2020 RATES OF DUTY
20-126	"VETCH SEEDS"	1209.99.90	MFN - Zero*
<b><i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i></b>			

## ABOUT US

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