

CUSTOMS GAZETTE

Updates on Customs-Related Matters

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CAO 08-2020

Issue Date: February 27, 2020

Introduction

This CAO implements Sections 500, 501, 502 and 503, Chapter 1, Title V; and Section 1226, Chapter 3, Title XII, in relation to Section 204, and other relevant provisions of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA), in line with the commitments of the Philippines to the Revised Kyoto Convention (RKC), free trade agreements and other relevant international agreements.

Scope

- All export shipments loaded at any airport or seaport in all collection districts and its sub-ports, including those coming from free zones, customs bonded warehouses, and other premises under the jurisdictional supervision and control of the Bureau of Customs, whether subject to export duty or not.
- · Foreign goods for transit and immediate exportation.
- Certificate of Origin (CO) and other proofs of origin to be issued in accordance with the Operational Certification Procedures (OCP) on Rules of Origin under various Free Trade Agreements (FTAs) and other similar international arrangements or agreements.

Objectives

- Facilitate the clearance of export cargo through simplified and uniform procedures
- Provide policy guidelines for the availment of preferential tariff treatment under the various FTAs or any trade agreement
- Promote trade facilitation by streamlining the issuance of certificate of origin and proof of origin for preferential and nonpreferential tariff treatment consistent with international best practices
- Utilize information and communications technology (ICT) and other modern techniques in the processing of export declarations, issuance of certificate of origin and proof of origin
- Establish a comprehensive reporting and monitoring system for all export transactions

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Definition of Terms

Bureau — the Bureau of Customs

Certificate of Identification — a document secured upon departure and issued by the District Collector or authorized customs officer identifying goods to be exported and subsequently brought back to the Philippines

Certificate of Origin (CO) —the declaration of the exporter, certified by the Bureau or any other authorized government agency, that his or her export complies with the origin requirements specified under bilateral, regional or multilateral trading arrangements to which the Philippines is a party

Certificate of Shipment or Non-Shipment - a certification issued by the Export Division of the port, upon request by the exporter, that a particular shipment has been shipped out or otherwise

Exportation — the act, documentation, and process of bringing goods out of Philippine territory

Export Declaration — a statement made in the manner prescribed by the Bureau and other appropriate agencies, by which the persons concerned indicate the procedure to be observed for taking out or causing to be taken out any exported goods and the particulars of which the Bureau shall require

Free Zone — special economic zones registered with the Philippine Economic Zone Authority (PEZA) under Republic Act No. 7916, as amended, duly chartered or legislated special economic zones and freeports such as Clark Freeport Zone, Clark Special Economic Zone, Clark Green City; Poro Point Freeport Zone; John Hay Special Economic Zone and Subic Bay Freeport Zone under Republic Act No. 7227, as amended by Republic Act No. 9400; the Aurora Pacific Economic Zone and Freeport Authority under Republic Act No. 9490, as amended by Republic Act No. 10083; the Cagayan Special Economic Zone and Freeport under Republic Act No. 7922; the Zamboanga City Special Economic Zone Authority under Republic Act No. 7903; the Freeport Area of Bataan under Republic Act No. 9728, Morong Special Economic Zone under Proclamation 984 s. 1997; and such other free ports as established or may be created by law

cf. CAO 6-2016, Section 3.3.

cf. PD 930 Section 1.C; CMTA, Title V, Chapter 1, Section 503

CMTA, Title I, Chapter 2, Section 102-s

cf. CMTA, Title I, Chapter 2, Section 102-t

cf. CMTA, Title I, Chapter 2, Section 102w; CAO 11-2019, Section 3.4. Free Zone Locators — a sole proprietorship, partnership, corporation or entity duly registered with the Free Zone Authorities and issued a Certificate of Registration and/or Tax Exemption that is not expired or has not been revoked, suspended or cancelled

Non-Regular Exporters (NRE) — any person, whether natural or juridical, who is:

- Not accredited as a regular exporter with the Bureau under existing laws, rules and regulations; and
- A once-a-year exporter who had one (1) exportation within 365 days prior to application for registration as Non-Regular Exporter

Proof of Origin — any commercial document other than a CO, sufficient to ascertain the origin of goods such as under Self-Certification scheme

Regular Exporters (RE) — any person, whether natural or juridical, who is accredited as an exporter with the Bureau under existing laws, rules and regulations

Rules of Origin (ROO) - laws, regulations and administrative determinations of general application applied by any member country to determine the country of origin of goods, for purposes of international trade

Self-Certification — a system which enables an eligible exporter to make a declaration that its products for export have satisfied the ROO under a specific trade agreement

Special Permit to Load (SPL) — a document that grants the authority to load goods for export in a situation where no Export Declaration is required as provided in this CAO and relevant Customs Memorandum Order. It may also refer to the Authority to Load (ATC)

Stuffing — the loading of export shipment to the container, which is conducted at the designated examination area of the Bureau or exporter's warehouse

Third Parties — any person who deals directly with the Bureau, for and on behalf of another person, relating to the exportation of goods such as logistics providers, exporters, carriers, airlines, shipping lines, shipping agents, forwarders, consolidators, port and terminal operators, and warehouse operators

CAO 11-2019, Section 3.5.

cf. WTO Agreement on ROO, Part I, Article I, par. 1-2.

cf. CMO 18-2015

cf. CMTA, Title I, Chapter 2, Section 102-

cf. CMTA, Title XII, Chapter 3, Section 1226.

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General Provisions

• **Export Declaration (ED)** - Except those identified in the next section, all shipments intended for export, whether subject to export duty or not, shall be covered with an Export Declaration electronically lodged by exporters or authorized representatives to the Bureau's automated system.

The description of goods in the Export Declaration shall contain sufficient and specific information for statistical purposes as well as for the proper valuation and classification of the goods. [note:] The Management Information System and Technology Group (MISTG) of the Bureau shall provide the necessary IT infrastructure to the Export Division or equivalent units in the various ports for the electronic processing of the Export Declaration.

- **Contents of Export Declaration** All Export Declarations shall contain the following:
 - Name of the exporter;
 - Name of the consignee;
 - Name of the exporting vessel or aircraft;
 - Country and Port of destination/discharge;
 - Date of loading;
 - The number and marks of packages, or the quantity, if in bulk;
 - The nature and correct commodity description of the goods contained therein;
 - The value of the goods for customs valuation and statistical purposes;
 - The quantities in the weights or measures of the goods shipped; and
 - Such other information as may be required by rules and regulations
- Special Permit to Load The Bureau shall, in lieu of the Export Declaration to be filed by the exporter, issue a Special Permit to Load for the following:
 - Foreign goods for immediate re-exportation;
 - Empty containers;
 - Transit goods from inland customs office to a port of entry as exit point for outright exportation
 - Human remains;
 - Diplomatic shipments;
 - Misrouted or mis-sorted baggage or shipments;
 - Accompanied baggage under Section 800 (h) of CMTA;

cf. CMTA, Title V, Chapter 1, Section 500.

cf. CMTA, Title IV, Chapter 2, Section 604

CAO 8-2019, Section 5.2.1. (b)

cf. CMTA, Title VI, Chapter 2, Section 600

- Shipments of documents generally considered as business, interoffice or personal in character of no commercial value, to include properly marked diplomatic shipments in pouches or bags containing official documents. It may include printed matters consisting of not more than ten (10) copies per shipment which have no appreciable commercial value; and
- Other goods as may be identified by the Commissioner through a Customs Memorandum Order

The application and processing of Special Permit to Load shall follow existing procedures on its issuance.

- Regulated Exportation Goods which are subject to regulation shall be exported only after securing the necessary Export Declaration, clearances, licenses, and any other requirements, prior to exportation of goods.
- · Certificate of Origin
 - Any exporter may apply for the issuance of CO, with or without preferential tariff treatment, through a system allowing electronic exchange of CO among members of respective FTAs. In the event the system is not yet available, CO in paper form shall be issued by the Export Division or its equivalent unit.
 - The Bureau or any other designated government agency may determine the origin of goods for export and may carry-out proper examination, if warranted. After verification, the Certificate of Origin may be issued by the Bureau, or by the concerned special economic and/or freeport zone authority subject to the concurrence of the Bureau.
 - The criteria for granting CO shall be in accordance to the Rules of Origin (ROO) and Operational Certification Procedure (OCP) under a particular Free Trade Agreement (FTA) or tariff preference scheme to which the Philippines is a party or beneficiary.
 - Self-Certification Scheme The Bureau may authorize an exporter to issue a proof of origin certifying the origin of the goods concerned pursuant to ATIGA, or any international agreement, treaty or memorandum of understanding that the Philippines may enter into.
- Export Product to Conform to Standard Grades If applicable, products shall conform to export standard grades established by the appropriate agency. The packaging of the said goods shall likewise be labeled and marked in accordance with related laws and regulations. Goods for export violating

cf. CMTA, Title I, Chapter 3, Section 117

cf. CMO 27-2004, SEC. III-A.2.

cf. CMTA, Title V, Chapter 1, Section 503, Implementing Rules of Executive Order No. 148 (s. 2013) entitled "Amending Section 1 of Executive Order No. 214 (s. 2003) and Imposing the Applicable Tariff Rates Under the ASEAN Trade in Goods Agreement on Qualified Imports from Special Economic and/or Freeport Zones", 27 November 2019

cf. CMO 18-2015

the aforementioned requirements may not be given clearance by the Bureau.

cf. CMTA, Title V, Chapter 1, Section 501

Classification of Exporters

For the purpose of this CAO, the following are classified as exporters and shall be governed by this rules and regulations:

- · Regular Exporters such as the following:
 - Customs Bonded Warehouse (CBW) operators;
 - Free Zone Locators;
 - Third parties acting in behalf of the Exporters;

In the case of export lodgement in the name of an Exporter's agent, the primary responsibilities or liabilities of the exporter shall remain with the principal whose name shall be disclosed in the Export Declaration with the phrase "For the account of" or any other similar terms, subject to the provisions on NRE; or

- Other Regular Exporters not covered by the preceding subsections.
- · Non-Regular Exporters.

Registration of Exporters

Entities intending to export goods shall be registered with the Bureau's Client Profile Registration System or future automated system as may be developed by the Bureau.

Clearance Process Involving Export Declarations

• Lodgement of Export Declaration - Exporters enumerated in Section 5 of this CAO shall electronically lodge their Export Declaration in the Bureau's automated system.

In the event that electronic lodgement will not be available, manual processing of Export Declarations may be allowed. Provided, that Export Declarations processed manually must be electronically lodged as soon as practicable.

 Documentary Requirements - Until such time the Bureau is operating in a paperless environment, the printout of Export Declaration which is signed by the exporter or authorized representative, must be submitted to the cf. CMO 54-2010, Sec. 7

Export Division or its equivalent office or unit, together with the following documents:

- Proforma/Commercial Invoice:
- Packing List; and
- Documents as may be required by rules and regulations, such as, but not limited to:
 - Certificate of Identification;
 - · Certificate of Inspection and Loading;
 - Transfer Note; or
 - Applicable permits or clearances.
- **Examination** The following export shipment shall be subject to physical examination or non-intrusive inspection:
 - Export shipments as directed by the Commissioner on account of derogatory information;
 - Export shipments subject of Alert Orders or prelodgement control order;
 - Export goods previously imported under re-export bond;
 - Export goods selected for inspection under risk management system,
 - Returned shipments;
 - Exportation of logs which is subject to payment of export duty

The cost of examination shall be for the account of the exporter. All expenses incurred by the Bureau for the handling or storage of goods and other necessary operations shall be chargeable against the goods, and shall constitute a lien thereon.

- Stuffing Bureau personnel shall supervise or monitor the stuffing of goods for export into the container at the exporter's premises or Bureau's designated examination area utilizing ICT enabled systems, CCTVs and other available technology. The physical examination or inspection may be conducted before or during the stuffing of the goods for export.
- **Issuance of Certificate of Identification** Goods for export intended to be returned to the Philippines must be covered by a Certificate of Identification.
- **Payment** The Bureau shall assess and collect customs duties and other fees and charges, when required by applicable laws, rules and regulations.
- **Loading** Bureau personnel must be present during the loading of the export shipment on board vessel or aircraft.

Export shipments sent by air shall be under continuous guarding during their transfer from the customs facility

cf. CMTA, Title IV, Chapter 2, Section 420

Executive Order No. 26, s. 1986

cf. CMTA, Title IV, Chapter 2, Section 422

CAO. No. 13-2019, Section 5.13.7.

CMTA, Title XIII, Chapter 1, Section 800 (u) "Philippine goods previously exported from the Philippines and returned without having been advanced in value, or improved in condition by any process of manufactured or other means, and upon which no drawback or bounty has been allowed."

warehouse (CFW) until they are received by Bureau personnel assigned at the airport terminal facility for loading on board the aircraft.

Issuance of Post Loading Certificate

Upon request of the exporter and after the carrier has departed, the Export Division/Unit which processed the Export Declaration, shall issue a Certificate of Shipment or Non-Shipment based on the Inspector's Certificate of Loading.

Requirement to Keep Records

Exporters as defined in this Order are required to keep records of all its activities, including in whole or in part, records on exported goods for a period of three (3) years from the date of filing of Export Declaration, unless otherwise required by international agreement.

Data Monitoring

The Bureau shall institutionalize a reporting system for the proper monitoring of all export transactions and CO utilization. The collection, recording, storage maintenance, processing, sharing of data and information; and maintenance of data information in the CAO shall be secured and consistent with the principles and policy of Republic Act No. 10173, also known as "The Data Privacy Act".

Risk Management

A risk management system shall be used to carry out the necessary export control mechanism.

Penal Provision

Violations of this CAO committed by any person, officer, or employee shall be penalized in accordance with Title XIV of the CMTA and other applicable penal provision.

Transitory Provision

Pending an electronic system governing the submission of documentary requirements, processing of Export Declaration and

CO, and data monitoring, the current system shall be utilized to implement this CAO. The MISTG shall be responsible for the creation of the system allowing these.

Periodic Review

Unless otherwise provided, this CAO shall be reviewed every three (3) years and be amended or revised, if necessary.

Repealing Clause

Rules and regulations or parts thereof inconsistent with the provisions of this CAO are hereby expressly repealed, amended and/or modified accordingly.

Separability Clause

If any part of this CAO is declared unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force and effect.

Effectivty

This Order shall take effect thirty (30) days after its complete publication in the Official Gazette or a newspaper of general circulation. The Office of National Administrative Register (ONAR) of the UP Law Center shall be provided three (3) certified copies of this CAO.

CMO 11-2020

Issue Date: May 7, 2020

Objectives

In line with the Bureau's mandate to enhance trade facilitation and in order to ease the compliance burden on bank entities, this CMO seeks to amend Section 3.5 of Customs Memorandum Order (CMO) No. 39-2008, extending the validity of registration of duly accredited AABs for a period of five (5) years, and renewable for the same period thereafter.

Administrative Provisions

 Section 3.5 of CMO No. 39-2008 is hereby amended to read as follows:

"For the initial registration of stakeholders covered by this Order, the validity of the registration is three hundred sixty five (365) days reckoned from the date of approval of the registration, unless the accreditation obtained pursuant to Provisions 2.3 or 2.4 expires at an earlier date, in which case the validity of the accreditation shall prevail. In the case of Authorized Agent Banks (AABs)z the Certificate of Registration (COR). issued by the Bureau to duly accredited AABs shall be valid for a period of five (5) years and renewable for the same period thereafter." (amendments underscored)

- For monitoring purposes, the Bankers Association of the Philippines (BAP) shall send a report to the Bureau on or before January 31 of each succeeding year on the list of accredited AABs.
- The Management Information Systems & Monitoring Group (MISTG) shall make the necessary modifications in the E2M to implement the above policy.

Repealing Clause

Customs Memorandum Order No. 39-2008 and other regulations inconsistent with this Order are hereby modified or superseded accordingly.

Effectivity

This Order shall take effect fifteen (15) days after its complete publication in the Official Gazette or a newspaper of general circulation.

OCOM MEMORANDUM 97-2020

Issue Date: May 5, 2020

- The Bureau of Customs, through the Public Information and Assistance Division, is now implementing the 2020 Bureau of Customs Communications Plan in an effort to align policies and directives with the mission of the Bureau, to enhance public perception of the agency and promote transparency and accountability.
- A Baseline Data will be gathered and analyzed to serve as the basis of analyzing Bureau's Communications Strategy, which will be developed with the assistance of a Public Relations Consultant. It will be done through the Bureau's themes and messages to enhance its image to the public utilizing Print Media, Social Media, Broadcast Media, Out-of-Home Media, Events Media and the Customer Care Center and One-Stop-Shop.
- The following Action Plans will then be implemented for each media:

Print Media

- All Groups and Ports shall assign a BOC personnel as full-time news and opinion writer who will produce at least one article/Press Release everyday.
- Press Releases must be published in major dailies.
- Press Conferences must be held at least twice a month.
- A BOC Newsletter shall be published once every two months.

Social Media

- At least 2 posts per day must be made in all social media accounts of the Bureau and its Ports.
- The Bureau of Customs will engage the services of a Social Media Traffic Booster service provider for its targeted posts.
- The Public Information and Assistance Division will produce content for various online media and social media platforms of the Bureau with the assistance of a Public Relations Consultant.
- Influencers will be utilized as "Gabay Aduana" volunteers who will create their own content highlighting the BOC.

• Broadcast Media

 PIAD will develop an internet-based BOC Broadcasting Studio which will produce and live-stream content

- especially the weekly BOC Facebook Live which may be used in other media as well.
- PIAD will conduct interviews of Balikbayan Senders and Recipients to highlight Customs' role regarding Balikbayan packages and the processes involved in clearing the same.
- A "Day in the Life" series depicting the daily routines of Customs personnel will be made which will be shown in various media platforms of the BOC in an effort to debunk negative connotations regarding the organization and its personnel.
- A Kapihan Show will be conducted every other month.

Out-of-Home Media

- Billboards will be placed in strategic locations along national highways with the assistance of a Public Relations Consultant and Advertising Firm.
- Informative posters will be placed in all courier offices and post offices.

Events Media

- The BOC through PIAD will participate in local festivities of areas with Customs offices to promote relevant information to the tourists and balikbayans while building relationship with the community.
- PIAD will provide banners and flyers to events relevant to the Bureau.

Customer Care & One-Stop Shop

- All Ports and offices must register into the BOC Portal.
- Each Port and office must designate personnel for the BOC Portal and the same must log into the portal everyday.
- The Management Information System and Technology Group (MISTG) with insights from PAD, PPRD and the MSGC Committee, must improve the telephony systems (IPPBX), communication software and tools (CCaaS) for the BOC CARES to better accommodate customer complaints and inquiries.
- The Interim Training and Development Division (ITDD) in coordination with PIAD, shall provide capacity building training/seminar to frontline managers and staff including those in the outports, regarding customer service, communications and various media.
- The Human Resources Management Division (HRMD) in coordination with PIAD, shall facilitate the hiring of additional managers and staff to support BOC-CARES.

• The said communications plan shall provide the guidelines for the Public Relations efforts of the Bureau for the whole year, to be implemented and coordinated by the offices concerned.

For strict compliance.

OCOM MEMORANDUM NO. 101-2020

Issue Date: May 6, 2020

- In line with the Bureau of Customs' (BOC) thrust to reengineer its systems and processes towards a credible and efficient customs administration and in compliance with the BOC's 10-Point Priority Program for 2020, all Collection Districts are directed to establish a local Customer Care Center that will provide a centralized document receiving and releasing.
- As BOC transitions to Zero-Contact Policy on critical operational aspects such as but not limited to Assessment (Processing of Goods Declaration), the CCC will be the main focal point on all Customs related inquiries and transactions.
- Manned with professional Customs Service Officers, the local CCC shall ensure a systematic and credible experience for the transacting public with the following objectives:
 - Centralize the receiving and releasing of all documents;
 - Facilitate payment transactions;
 - Assist stakeholders in determining the status of their documents through different tools and systems;
 - Limit the entrance of people who do not have business transactions with the Bureau;
 - Lessen face-to-face transactions between BOC personnel and stakeholders, therefore minimizing the opportunity for graft and corruption.
- Ideally the CCC's organizational structure shall consist of the following key areas:
 - Queuing System an electronic system to manage the traffic flow of stakeholders according to types of transactions.
 - Document Area official documents are received and released in this area.
 - Preliminary Evaluation Area if the document submitted requires preliminary evaluation.
 - Cashier for payment of fees and other Customs charges.
 - BOC Self Service Kiosks self-serving platform that stakeholders can use to access various BOC modernization projects.
 - Pass Control issuance of Access Pass to guests and visitors with prior appointment.
 - Information Area for all queries, follow-ups, complaints and other concerns from the stakeholders.

- Unless the said organizational structure is not applicable, the concerned Collection District shall submit their proposed structure deemed applicable based on Port's transaction volume, location and area of jurisdiction, subject for review and approval of the Chairman of the Committee on Enhancement of Stakeholders Engagement.
- Collection Districts are also directed to submit the name and contact information of the personnel assigned in the monitoring of CCC implementation.
- All communications in relation to this memorandum must be submitted to the Committee on Enhancement of Stakeholders Engagement through Mr. Mark Glenn Escalona of the Public Information and Assistance Division (markglenn.escalona@customs.gov.pb).
- Attached in this Memorandum as guide is the Port of Manila's CCC Work Plan.

For strict compliance.

OCOM MEMORANDUM 106-2020

Issue Date: May 13, 2020

This is to clarify that the periods contemplated under CMO 10-2020 implementing Joint Administrative Order (JAO) No. 20-01, are to be interpreted as working days and not calendar days. This Office would like to emphasize that the Notice of Abandonment is only issued if the importer fails to comply with the period specified under the JAO. Moreover, the remedy of requesting for the lifting of abandonment is available within 24 hours upon receipt of the notice.

Accordingly, there are no remarkable changes on abandonment procedure except for the shortened periods, which is necessary to address the issue of port congestion during Enhanced Community Quarantine.

For your information and guidance.

AOCG MEMORANDUM 72-2020

Issue Date: May 4, 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 27 April 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		
			MFN - 1% Ad Valorem		
19-508	"MALTED MILK FLAV-O-LOK 610413E"	3302.10.90	ATIGA - Zero*		
			PH-EFTA (CHE/LIE) - Zero*		
			In-Quota		
		In-Quota	MFN - 30% Ad Valorem		
		21.01.12.99A	ATIGA - Zero*		
19-509	"FLAVOR COFFEE LIQUID"				
		Out-Quota	Out-Quota		
		2101.12.99B	MFN - 45% Ad Valorem		
			ATIGA - Zero*		
			MFN - 1% Ad Valorem		
19-639	"VANILLA CUSTARD FLAVOR (POWDER)"	3302.10.90	ATIGA - Zero*		
			PH-EFTA (CHE/LIE) - Zero*		
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).					

AOCG MEMORANDUM 73-2020

Issue Date: May 4, 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 28 April 2020, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2019/2020 RATES OF DUTY	
19-519	"FLAVOR VANILLA (MR1)"	3302.10.90	MFN - 1% Ad Valorem ATIGA - Zero*	
19-638	"COFFEE FLAVOR SD565652 4TP1104"	3302.10.90	MFN - 1% Ad Valorem ATIGA - Zero*	
20-035	"VANDERBILT ACT365-ACU SINGLE DOOR CLOUD CONTROLLER"	8537.10.99C	MFN - 5% Ad Valorem	
20-056	"RAISIN"	0806.20.00	MFN - 3% Ad Valorem	
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).				

AOCG MEMORANDUM 74-2020

Issue Date: May 11, 2020

This is to reiterate the previous memoranda issued regarding the ban on importation of pork and pork-based products from African Swine Fever (ASF) affected countries.

Kindly coordinate with DA-BAI personnel should there be any importation of pork and pork-based products from ASF-affected countries.

For strict and immediate compliance.

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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