



CUSTOMS GAZETTE

Updates on Customs-Related Matters

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CAO NO. 02-2022

Issue Date: March 28, 2022

Introduction

This Customs Administrative Order (CAO) implements the ATA Carnet System in the Philippines in accordance with the 1990 World Customs Organization (WCO) Convention on Temporary Admission (Istanbul Convention).

1. Scope

This CAO covers the importation or exportation of conditionally duty and tax-free goods which are included in the Annexes to the Istanbul Convention and acceded to by the Philippines using ATA Carnets.

2. Objectives

- To prescribe the rules and regulations in the implementation of the ATA Carnet System in the Philippines.
- To prescribe the duties and responsibilities of the National Issuing and Guaranteeing Association (NIGA) in the issuance of ATA Carnet and the guarantee of fulfilling its duties to the Bureau in case of noncompliance with the conditions of Temporary Admission.

3. Definition of Terms

ATA Carnet — shall refer to the Temporary Admission Papers used for the Temporary Admission of goods, excluding means of transport.

ATA System — shall refer to a system allowing the free movement of goods across frontiers and their temporary admission into a Customs territory with relief from duties and taxes. The goods are covered by a single document known as the ATA carnet that is secured by an international guarantee system. The term "ATA" is a combination of the initial letters of the French words "Admission Temporaire" and the English words "Temporary Admission" This term can be used interchangeably with ATA Carnet System.

Article 1 (b), Chapter I, Definitions, Annex A, Convention on Temporary Admission.

http://www.wcoomd.org/en/topics/facilitation/instrument-and-tools/conventions/pf_ata_system_convention.aspx

Bureau — shall refer to the Bureau of Customs.

Corresponding Issuing Association — shall refer to an issuing association established in another Contracting Party and affiliated to the same Guaranteeing Chain.

Article 1, (h), Chapter I, Annex A, Convention on Temporary Admission.

Customs Transit — shall refer to the Customs procedure under which goods are transported under Customs control from one Customs office to another.

Article 1 (i), Chapter I, Definitions, Annex A, Convention on Temporary Admission.

Goods Declaration [Single Administrative Document (SAD)] — shall refer to 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 in the application for the entry or admission of imported goods and the particulars of which the Customs administration shall require.

CAO No. 9-2020, Section 3.28

Guaranteeing Association — shall refer to an association approved by the Bureau to guarantee the sums referred to in Section 8 of this CAO, including other charges, and affiliated to a Guaranteeing Chain.

cf. Article 1 (f), Chapter I, Definitions, Annex A, Convention on Temporary Admission

Guaranteeing Chain — shall refer to a guaranteeing scheme administered by an International Organization to which Guaranteeing Associations are affiliated.

Article 1 (d), Chapter I, Definitions, Annex A, Convention on Temporary Admission.

Import Duties and Taxes — shall refer to duties, taxes and other charges which are collected on, or in connection with, the importation of goods (including means of transport), but not including fees and charges which are limited in amount to the approximate cost of services rendered. Specifically, import duties are those imposed on the importation of goods pursuant to the Customs Modernization and Tariff Act (CMTA) while taxes refer to all taxes, fees and charges imposed under the CMTA and the National Internal Revenue Code of 1997, as amended, and collected by the Bureau.

cf. Article 1 (b), Chapter I, General Provisions, Convention on Temporary Admission.

CAO No. 6-2020, Section 3.4.

CAO No. 6-2020, Section 3.18.

International Organization — shall refer to an organization to which national associations authorized to guarantee and issue Temporary Admission Papers are affiliated.

Article 1 (e), Chapter I, Definitions, Annex A, Convention on Temporary Admission.

Issuing Association — shall refer to an association approved by the Bureau to issue Temporary Admission Papers and affiliated directly or indirectly to a Guaranteeing Chain.

cf. Article 1 (g), Chapter I, Definitions, Annex A, Convention on Temporary Admission.

Istanbul Convention — shall refer to the WCO Convention on Temporary Admission which was adopted in Istanbul, Turkey on 26 June 1990.

National Issuing and Guaranteeing Association (NIGA) — shall refer to an association affiliated to a Guaranteeing Chain and accredited by the Bureau to issue Temporary Admission Papers and to guarantee the amount of security stated under Section 8 of this CAO, including other charges.

cf. Article 1 (f) and (g), Chapter I, Definitions, Annex A, Convention on Temporary Admission.

Security — shall refer to any form of guaranty, such as a surety bond, cash bond, standby letter of credit or irrevocable letter of credit, which ensures the satisfaction of an obligation to the Bureau.

cf. Section 102 (mm), Chapter 2, Title I, CMTA; cf. Article 1 (c), Chapter I, General Provisions, Convention on Temporary Admission.

Temporary Admission — shall refer to a Customs procedure under which certain goods (including means of transport) can be brought into a Customs territory conditionally relieved from payment of Import Duties and Taxes and without application of import prohibitions or restrictions of economic character.

cf. Article 1 (a), Chapter I, General Provisions, Convention on Temporary Admission.

Temporary Admission Papers — shall refer to the international Customs document accepted as a Customs declaration which makes it possible to identify goods (including means of transport) and which incorporates an internationally valid guarantee to cover Import Duties and Taxes.

Article 1 (d), Chapter I, General Provisions, Convention on Temporary Admission.

4. Application of the ATA Carnet System

- The date of implementation of the ATA Carnet System shall be on 17 April 2022 subject, however, to full compliance by the NIGA of its duties and responsibilities under the Istanbul Convention.
- ATA Carnets will be accepted under the WCO Convention on Temporary Admission and its Annexes as enumerated under Section 11 of this CAO.
- The territorial application of the ATA Carnets shall be the territory of the Philippines.
- ATA Carnets are not accepted for postal traffic.
- ATA Carnets are not accepted for Customs Transit.
- ATA Carnets are accepted for hand-carried goods and unaccompanied goods.
- Replacement Carnets will be accepted in accordance with Article 14 in Annex A of the Istanbul Convention.
- ATA Carnets issued by Contracting Parties to either the ATA or Istanbul Convention, or to both Conventions, will be accepted.
- ATA Carnets are to be completed in English. The Customs shall require a translation in English when the ATA Carnets are completed in any other language.

- All Customs offices are authorized to handle ATA Carnets during operation hours.
- Regularization Fee shall be imposed by the Bureau under the following schedule:
 - For those covered under Section 10.2.1 of this CAO – Philippine Peso amount equivalent of 25 US Dollars
 - For those covered under Section 10.2.2 of this CAO – Philippine Peso amount equivalent to 50 US. Dollars

cf. Article 10.2 (a), Chapter V, Annex A, Convention on Temporary Admission.

cf. Article 10.2 (b), Chapter V, Annex A, Convention on Temporary Admission.

Provided, that for second offense by the importer and regardless of the ATA Carnet used, the fee shall be twice the amount of the first offense.

5. Appointed National Issuing and Guaranteeing Association

To ensure the effective control of the temporarily admitted goods, only one (1) NIGA shall be appointed by the Bureau. The NIGA must meet the following criteria and conditions:

- Affiliated to an International Organization which administers the Guaranteeing Chain;
- Has sound financial resources, and the ability to ensure the smooth operation of the ATA Carnet System and to develop and sustain its ATA Carnet activities.
- Possession of a high degree of independent decision-making and has the integrity and credibility to be a NIGA.
- Has presence in all the main cities in the Philippines, particularly in the international ports of entry, and is able to provide accessible services;
- Undertaken the required preparation and training;
- Has access to, and represents, a large segment of the exporting and business communities;
- Has experience in international commerce/services, particularly trade documentation, such as the issuance of certificates of origin;
- Has a full-time, competent, and dedicated office managed by skilled professionals particularly on Customs' procedures relative to the admission of conditionally duty and tax free importations
- An organization which is not responsible to shareholders for the payment of financial dividends.
- Ability to develop and champion the use of ATA Carnet.

6. General Considerations

- Importation of goods enumerated under Section 11 of this CAO shall be granted Temporary Admission subject to the following conditions:
 - The goods (including means of transport) must be imported for a specific purpose;
 - The goods must be intended for re-exportation within the minimum period specified under the Istanbul Convention; and
 - The goods shall not undergo any change except normal depreciation due to the use made of them.
- The following goods which are otherwise covered by the Istanbul Convention are not accepted by the Philippines:
 - ATA Carnet for postal traffic;
 - Packings and Articles (including vehicles) which, by their nature, are unsuitable for any purpose other than advertising of specific articles or publicity for a specific purpose;
 - While scientific and pedagogic material was accepted, submission of Customs document shall be required;
 - Tourist publicity materials;
 - Goods imported as frontier traffic;
 - Means of transport; and
 - Animals for transhumance or grazing or for performance of work or transport.
- The Bureau shall accept, in lieu of the regular SAD or Informal Declaration and Entry (BOC Form No. 177), a validly issued ATA Carnet as a Goods Declaration for goods temporarily imported into the county and covered under this CAO.
- Customs endorsements on ATA Carnet used under the conditions laid down in this CAO shall not be subject to the payment of charges for Customs attendance at Customs offices during the normal hours of business.
- In the case of the destruction, loss, or theft of the ATA Carnet while the goods (including means of transport) to which they refer are in the country, the Bureau shall, at the request of the NIGA and subject to such conditions as the Bureau may prescribe, accept replacement papers, the validity of which expires on the same date as that of the original ATA Carnet which they replace.

cf. Article 1, Chapter I, General Provisions, Convention to Temporary Admission.

cf. Article 18, Chapter VI, Miscellaneous Provisions, Annex A, Convention on Temporary Admission

cf. Annex B.3., Convention on Temporary Admission

cf. Annex B.5., Convention on Temporary Admission

cf. Annex B.7., Convention on Temporary Admission

cf. Annex B.8., Convention on Temporary Admission

cf. Annex C, Convention on Temporary Admission

cf. Annex D, Convention on Temporary Admission

cf. Article 12, Chapter VI, Miscellaneous Provisions, Annex A, Convention on Temporary Admission.

cf. Article 13, Chapter VI, Miscellaneous Provisions, Annex A, Convention on Temporary Admission.

- Where it is expected that the Temporary Admission operation will exceed the period of validity of the ATA Carnet because of the inability of the holder to re-export the goods (including means of transport) within that period, the association which issued the papers may issue replacement papers. Such papers shall be submitted to the Bureau for control. When accepting the replacement papers, the Bureau shall discharge the papers replaced.
- In case where the goods (including means of transport) granted Temporary Admission cannot be re-exported as a result of a seizure, other than a seizure made at the suit of private persons, the requirement of re-exportation shall be suspended for the duration of the seizure.

In this situation, the Bureau shall notify the NIGA of the seized goods (including means of transport) admitted using ATA Carnet which were guaranteed by the latter, and the Bureau shall advise the NIGA of the measures to be undertaken against the seized goods (including means of transport).

- In the event of fraud, contravention, or abuse, the Bureau shall, notwithstanding the provisions of this CAO, be free to take proceedings against persons using ATA Carnet, for the recovery of the Import Duties and Taxes and other sums payable and also for the imposition of any penalties to which such persons have rendered themselves liable. In such cases, the NIGA shall lend their assistance to the Bureau.
- The ATA Carnet or parts thereof which have been issued or are intended to be issued in the Philippines, into which they are imported and which are sent to the NIGA by a Guaranteeing Association, by an International Organization or by the Customs authorities of another Contracting Party, shall be admitted free of Import Duties and Taxes and free of any import prohibitions or restrictions. Corresponding facilities shall be granted at exportation.

7. Security and Issuance of ATA Carnet

- The Bureau shall authorize the duly appointed NIGA to act as guarantor and to issue the ATA Carnet.
- The NIGA shall not issue an ATA Carnet with a validity period of more than one (1) year from the date of issuance.

cf. Article 14, Chapter VI, Miscellaneous Provisions, Annex A, Convention on Temporary Admission.

Article 7 (3), Chapter III, Special Provisions, Convention on Temporary Admission.

cf. Article 15, Chapter VI, Miscellaneous Provisions, Annex A, Convention on Temporary Admission.

cf. Article 16, Chapter VI, Miscellaneous Provisions, Annex A, Convention on Temporary Admission.

cf. Article 17, Chapter VI, Miscellaneous Provisions, Annex A, Convention on Temporary Admission.

cf. Article 4 (1), Chapter III, Guarantee and Issue of Temporary Admission Papers, Annex A, Convention on Temporary Admission.

cf. Article 5 (1), Chapter III, Guarantee and Issue of Temporary Admission Papers, Annex A, Convention on Temporary Admission.

- Any particulars inserted on the ATA Carnet by the NIGA may be altered only with its approval. No alteration on those papers may be made after they have been accepted by the Bureau, except with the consent of those authorities.
- Once an ATA Carnet has been issued, no extra item shall be added to the list of goods enumerated on the reverse of the front cover of the carnet, or on any continuation sheets appended thereto (General List).
- The following particulars shall appear on the ATA Carnet:
 - The name of the Issuing Association;
 - The name of the International Guaranteeing Chain;
 - The countries or Customs territories in which the ATA Carnet is valid; and
 - The names of the Guaranteeing Associations of the countries or Customs territories in question.
- The period fixed for the re-exportation of goods (including means of transport) imported under cover of ATA Carnet shall not in any case exceed the period of validity of those papers.

cf. Article 5 (2), Chapter III, Guarantee and Issue of Temporary Admission Papers, Annex A, Convention of Temporary Admission.

Article 5 (3), Chapter III, Guarantee and Issue of Temporary Admission Papers, Annex A, Convention on Temporary Admission.

Article 6, Chapter III, Guarantee and Issue of Temporary Admission Papers, Annex A, Convention on Temporary Admission.

cf. Article 7 (3), Chapter III, Guarantee and Issue of Temporary Admission Papers, Annex A, Convention on Temporary Admission.

8. *Guarantee and Liability*

- The NIGA shall undertake to pay to the Bureau the amount of the Import Duties and Taxes and any other sums, excluding additional security required by other government regulatory agencies, payable in the event of non-compliance with the conditions of Temporary Admission, in respect of goods (including means of transport) imported into the country using an ATA Carnet issued by a Corresponding Issuing Association. The NIGA shall be liable jointly and severally with the persons from whom the sums mentioned above are due, for payment of such sums.
- The liability of the NIGA shall not exceed the amount of the Import Duties and Taxes by more than ten percent (10%).
- When the Bureau has unconditionally discharged ATA Carnet in respect of certain goods (including means of transport), it can no longer claim from the NIGA payment of the sums referred to in Section 8.1 of this CAO in respect of these goods (including means of transport). A claim may nevertheless still be made against the NIGA if it is subsequently discovered that the discharge of the papers was obtained improperly or fraudulently or that there had been a breach of the conditions of Temporary Admission.
- The Bureau shall not in any circumstances require from the NIGA payment of the sums referred to in Section 8.1. of this CAO if a claim has not been made against the NIGA within one (1) year from the expiration of the ATA Carnet.

cf. Article 8 (1), Chapter IV, Guarantee, Annex A, in relation to Article 4, paragraph 4, Chapter III, Convention on Temporary Admission.

cf. Article 8 (2), Chapter IV, Guarantee, Annex A, Convention on Temporary Admission.

cf. Article 8 (3), Chapter IV, Guarantee, Annex A, Convention on Temporary Admission.

cf. Article 8 (4), Chapter IV, Guarantee, Annex A, Convention on Temporary Admission.

9. Payment of Claim and Refund

- The NIGA shall have a period of six (6) months from the date of the claim made by the Bureau for the sums referred to in Section 8.1 of this CAO in which to furnish proof of re-exportation under the conditions laid down in Annex A of the Istanbul Convention or of any other proper discharge of the ATA Carnet.
- If such proof is not furnished within the time allowed, the NIGA shall forthwith pay such sums. The payment shall be regarded as final after a period of three months from the date of the payment. During the latter period, the NIGA may still furnish the proof referred to in the preceding paragraph with a view to recovery of the sums paid.
- However, payments made in conformity with the provisions of Section 9.2 shall be regarded as final, but the sums paid shall be refunded if the proof referred to in Section 9.1 is furnished within three (3) months of the date of the payment.

cf. Article 9 (1) (a), Chapter V, Regularization of Temporary Admission Papers, Annex A, Convention on Temporary Admission.

cf. Article 9 (1) (b), Chapter V, Regularization of Temporary Admission Papers, Annex A, Convention on Temporary Admission.

cf. Article 9 (1) (c), Chapter V, Regularization on Temporary Admission Papers, Annex A, Convention on Temporary Admission.

10. Re-exportation

- Evidence of re-exportation of goods (including means of transport) imported using ATA Carnet shall be provided by the re-exportation counterfoil completed and stamped by an authorized Customs officer of the Bureau.
- If the re-exportation has not been certified in accordance with Section 10.1, the Bureau may, even if the period of validity of the papers has already expired, accept as evidence of re-exportation:
 - the particulars entered by the Customs authorities of another country in the Temporary Admission Papers on importation or re-importation or a certificate issued by those authorities based on the particulars entered on a voucher which has been detached from the papers on importation or on re-importation into their territory, provided that the particulars relate to an importation or re-importation which can be proved to have taken place after the re-exportation which it intended to establish;
 - any other documentary proof that the goods (including means of transport) are outside the Philippines.

cf. Article 10 (1), Chapter V, Regularization of Temporary Admission, Annex A, Convention on Temporary Admission.

cf. Article 10 (2), Chapter V, Regularization of Temporary Admission Papers, Annex A, Convention on Temporary Admission.

Provided, that a Regularization Fee shall be collected as provided for under Section 4.11 of this CAO.

- In any case in which the Bureau waives the requirement of re-exportation of certain goods (including means of transport) cleared by the Bureau using ATA Carnet, the NIGA shall be discharged from its obligations only when the Bureau has certified in the papers that the position regarding those goods (including means of transport) has been regularized.

cf. Article 10 (3), Chapter V, Regularization of Temporary Admission Papers, Annex A, Convention on Temporary Admission.

11. Goods Eligible for Temporary Admission

The following goods are eligible for Temporary Admission:

- Goods covered under Annex B.1. of the Istanbul Convention (Annex concerning Goods for display or use at exhibitions, fairs, meetings or similar events), such as the following:
 - Goods intended for display or demonstration at an event, including the materials referred to in the Annexes to the Agreement on the importation of educational, scientific and cultural materials, UNESCO, New York, 22 November 1950, and to the Protocol thereto, Nairobi, 26 November 1976;
 - Goods intended for use in connection with the display of foreign products at an event, including:
 - Goods necessary for the purpose of demonstrating foreign machinery or apparatus to be displayed,
 - Construction and decoration material, including electrical fittings, for the temporary stands of foreign exhibitors
 - Advertising and demonstration material which is demonstrably publicity material for the foreign goods displayed, for example, sound and image recordings, films and lantern slides, as well as apparatus for use therewith
 - Equipment including interpretation equipment, sound and image recording apparatus and films of an educational, scientific or cultural character intended for use at international meetings, conferences or congresses
- Goods covered under Annex B.2. of the Istanbul Convention (Annex concerning professional equipment), such as the following:
 - Equipment for the press or for sound or television broadcasting which is necessary for representatives of the press or of broadcasting or television organizations visiting the territory of another country for purposes of reporting or in order to transmit or record material for specified programmes. An illustrative list of such equipment is set out at Appendix I to Annex;

- Cinematographic equipment necessary for a person visiting the territory of another country in order to make a specified film or films. An illustrative list of such equipment is set out at Appendix II to this Annex;
- Any other equipment necessary for the exercise of the calling, trade or profession of a person visiting the territory of another country to perform a specified task. It does not include equipment which is to be used for the industrial manufacture or packaging of goods or (except in the case of hand tools) for the exploitation of natural resources, for the construction, repair or maintenance of buildings or for earth moving and like projects. An illustrative list of such equipment is set out at Appendix III to this Annex;
- Ancillary apparatus for the equipment mentioned in Section 11.2.1, 11.2.2 and 11.2.3, and accessories therefor; or
- Component parts imported for repair of professional equipment granted Temporary Admission.
- Goods covered under Annex B.3. of the Istanbul Convention (Annex concerning containers, pallets, packings, samples and other goods imported in connection with a commercial operation), such as the following:
 - Containers, whether or not filled with goods, and accessories and equipment for temporarily admitted containers, which are either imported with a container to be re-exported separately or with another container, or are imported separately to be re-exported with a container;
 - Component parts intended for the repair of containers granted Temporary Admission;
 - Pallets;
 - Samples;
 - Advertising films;
 - Any of the following goods imported for any of the following purposes in connection with a commercial operation but whose importation does not in itself constitute a commercial operation:
 - Goods imported for testing, checking, experiments or demonstrations.
 - Goods for use in testing, checking, experiments or demonstrations.
 - Printed and developed cinematographic film, positives and other recorded image-bearing media intended for viewing prior to their commercial use.

- Films, magnetic tapes, magnetized films and other sound- or image-bearing media intended for sound tracking, dubbing or reproduction.
- Data-carrying media, sent free of charge, for use in automatic data processing.
- Goods covered under Annex B.4. of the Istanbul Convention (Annex concerning goods imported in connection with a manufacturing operation), such as the following:
 - Those imported during a manufacturing process, such as:
 - Matrices, blocks, plates, moulds, drawings, plans, models and other similar articles;
 - Measuring, controlling and checking instruments and other similar articles; or
 - Special tools and instruments; and
 - "Replacement means of production" or those instruments, apparatus and machines made available to a customer by a supplier or repairer, pending the delivery or repair of similar goods;
- Goods covered under Annex B.5. of the Istanbul Convention (Annex concerning goods imported for educational, scientific or cultural purposes), such as the following:
 - Scientific equipment and pedagogic material, such as any models, instruments, apparatus, machines or accessories therefor used for purposes of scientific research or educational or vocational training;
 - Welfare material for seafarers, such as material for the pursuit of cultural, educational, recreational, religious or sporting activities by persons charged with duties in connection with the working or service at sea of a foreign ship engaged in international maritime traffic;
 - Pedagogic material includes the following illustrative list:
 - Sound or image recorders or reproducers, such as:
 - Slide and filmstrip projectors;
 - Cinematographic projectors;
 - Back-projectors and episcopes;
 - Magnetophones, magnetoscopes and video equipment;
 - Closed-circuit television equipment.
 - Sound and image media, such as:
 - Slides, filmstrips and microfilms;
 - Cinematographic films;
 - Sound recordings (magnetic tapes, discs);
 - Videotapes.
 - Specialized material, such as:
 - Bibliographic equipment and audio-visual material for libraries;

- Mobile libraries;
- Language laboratories;
- Simultaneous interpretation equipment;
- Programmed teaching machines, mechanical or electronic;
- Material specially designed for the educational or vocational training of handicapped persons.
- Other material, such as:
 - Wall charts, models, graphs, maps, plans, photographs and drawings;
 - Instruments, apparatus and models designed for demonstrational purposes;
 - Collections of items with visual or audio pedagogic information, prepared for the teaching of a subject (study kits);
 - Instruments, apparatus, tools and machine-tools for learning a trade or craft;
 - Equipment, including specially adapted or designed vehicles for use in relief operations, which is imported for the training of persons involved in relief operations.
- Welfare material for seafarers including the following:
 - Reading material, such as:
 - Books;
 - Correspondence courses;
 - Newspapers, journals and periodicals;
 - Pamphlets on welfare facilities in ports.
 - Audio-visual material, such as:
 - Sound and image reproducing instruments;
 - Tape-recorders;
 - Radio sets, television sets;
 - Cinematographic and other projectors;
 - Recordings on tapes or discs (language courses, radio programmes, greetings, music and entertainment);
 - Films, exposed and developed;
 - Film slides;
 - Videotapes.
 - Sports gear, such as:
 - Sports wear;
 - Balls;
 - Rackets and nets;
 - Deck games;
 - Athletic equipment;
 - Gymnastic equipment.

- Hobby material, such as:
 - Indoor games;
 - Musical instruments;
 - Material for amateur dramatics;
 - Materials for painting, sculpture, woodwork and metalwork, carpet making, etc.
- Equipment for religious activities.
- Parts and accessories.
- Goods covered under Annex B.6. of the Istanbul Convention (Annex concerning Travelers' personal effects and goods imported for sports purposes), such as the following:
 - Personal effects:
 - Clothing;
 - Toilet articles.
 - Personal jewelry.
 - Still and motion picture cameras together with a reasonable quantity of film and accessories therefor.
 - Portable slide or film projectors and accessories therefor together with a reasonable quantity of slides or films.
 - Video cameras and portable video recorders, with a reasonable quantity of tapes.
 - Portable musical instruments.
 - Portable gramophones with records.
 - Portable sound recorders and reproducers (including dictating machines), with tapes.
 - Portable radio receivers.
 - Portable television sets.
 - Portable typewriters.
 - Portable calculators.
 - Portable personal computers.
 - Binoculars.
 - Perambulators.
 - Wheel-chairs for invalids.
 - Sports equipment such as tents and other camping equipment, fishing equipment, climbing equipment, diving equipment, sporting firearms with ammunition, non-motorized bicycles, canoes or kayaks less than 5.5 meters long, skis, tennis rackets, surfboards, windsurfers, hang-gliders and delta wings, golfing equipment.
 - Portable dialysis and similar medical apparatus, and the disposable items imported for use therewith.
 - Other articles clearly of a personal nature.

- Goods imported for sports purposes:
 - Track and field equipment, such as:
 - Hurdles;
 - Javelins, discuses, poles, shots, hammers.
 - Ball game equipment, such as:
 - Balls of any kind;
 - Rackets, mallets, clubs, sticks and the like;
 - Nets of any kind;
 - Goalposts.
 - Winter sports equipment, such as:
 - Skis and sticks;
 - Skates;
 - Bobsleighs;
 - Curling equipment.
 - Sports wear, shoes, gloves, headgear, etc., of any kind.
 - Water sports equipment, such as:
 - Canoes and kayaks;
 - Sail and row boats, sails, oars and paddles;
 - Surf boards and sails.
 - Motor vehicles and craft, such as:
 - Cars;
 - Motor bicycles;
 - Motor boats.
 - Equipment for miscellaneous events, such as:
 - Sports arms and ammunition;
 - Non-motorized bicycles;
 - Archer's bows and arrows;
 - Fencing equipment;
 - Gymnastics equipment;
 - Compasses;
 - Wrestling mats and tatamis;
 - Weight-lifting equipment;
 - Riding equipment, sulkies;
 - Hang-gliders, delta wing, windsurfers;
 - Climbing equipment;
 - Music cassettes to accompany the performance.
 - Auxiliary equipment, such as:
 - Measuring and score display equipment;
 - Blood and urine test apparatus.
- Goods covered under Annex B.9. of the Istanbul Convention (Annex concerning goods imported for humanitarian purposes), such as medical, surgical and laboratory equipment and relief consignments.

Relief consignments includes all goods, such as vehicles and other means of transport, blankets, tents, prefabricated houses or other goods of prime necessity, forwarded as aid to those affected by natural disaster and similar catastrophes.

- Goods covered under Annex D of the Istanbul Convention (Annex concerning Animals), such as the following:
 - Dressage
 - Training
 - Breeding
 - Shoeing or weighing
 - Veterinary treatment
 - Testing (for example, with a view to purchase)
 - Participation in shows, exhibitions, contests, competitions or demonstrations
 - Entertainment (circus animals, etc.)
 - Touring (including pet animals of travelers)
 - Exercise of function (police dogs or horses; detector dogs, dogs for the blind, etc.)
 - Rescue operations
 - Medical purposes (delivery of snake poison, etc.)

12. Termination of Temporary Admission

- Temporarily admitted goods shall be clearly identifiable when Temporary Admission is terminated.
- Temporary Admission is terminated under the following circumstances:
 - Re-exportation;
 - Goods are converted for use by a Customs Bonded Warehouse;
 - Where the goods are cleared for consumption; and
 - Subjected to the Import Duties and Taxes to which they are liable at the time when they are presented to the Customs in their damaged condition for the purpose of terminating temporary admission;
 - Abandoned, free of all expense, to the competent authorities of the territory of temporary admission, in which case the person benefiting from temporary admission shall be free of payment of import duties and taxes; or
 - Destroyed, under official supervision, at the expense of the parties concerned any parts or materials salvaged being subjected, if cleared for consumption, to the Import Duties and Taxes to which they are liable at the

cf. Article 6, Chapter III, Special Provisions, Convention on Temporary Admission.

cf. Article 9, Chapter III, Special Provisions, Convention on Temporary Admission.

cf. Article 12, Chapter III, Special Provisions, Convention on Temporary Admission.

cf. Article 13, Chapter III, Special Provisions, Convention on Temporary Admission

time when, and in the condition in which they are presented to the Customs after accident or force majeure.

- Temporary admission may also be terminated where, at the request of the person concerned, the goods (including means of transport) are disposed of in one of the ways provided for in Section 11.2.5 (i) or (iii) above, as the Bureau may decide.

cf. Article 14 (1), Chapter III, Special Provisions, Convention on Temporary Admission.

cf. Article 14 (2), Chapter III, Special Provisions, Convention on Temporary Admission.

13. Monitoring of Temporarily Admitted Goods

The Bureau, in coordination with the NIGA, shall establish an interoperable Information and Communications Technology-enabled Carnet System to facilitate the verification, monitoring, and status reporting of goods temporarily admitted pursuant to this CAO.

14. Application of the CAO in relation to the Istanbul Convention

In case of doubt in the interpretation of the provisions of this CAO, the provisions of the Istanbul Convention and its Handbook shall serve as primary reference materials to clarify the same.

15. Separability Clause

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

16. Repealing Clause

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

17. Effectivity

This CAO shall take effect immediately after its complete publication in the Official Gazette or a newspaper of general circulation.

The Office of the National Administrative Register of the University of the Philippines Law Center shall be provided three (3) certified copies of this CAO.

CMO NO. 05-2022

Issue Date: March 8, 2022

Introduction

This Order is issued pursuant to the mandate of Executive Order No. 836 series of 2009, as implemented by Customs Administrative Order (CAO) No. 62009 and CMO No. 51-2009, to implement the OMS which collects information, including Inspection Acts, and tracks or monitors the status of seized and/or forfeited goods to enhance the risk assessment and risk profiling of the Bureau and to support the risk management system thereof.

Scope

This Order covers goods which manifests were electronically submitted in advance or processed under the Electronic to Mobile (E2M) system and are subject to seizure and forfeiture proceedings, for monitoring and risk analysis.

Objectives

- To establish a comprehensive and viable database on the status of goods subject to seizure and forfeiture proceedings;
- To maintain a database of all smuggling cases and related data;
- To enhance the application of risk assessment and to increase the effectivity of threat analysis;
- To establish the guidelines in the utilization of the OMS to automate the listing of risk profiles for seized and forfeited shipments for an improved risk management; and
- To establish the roles of concerned offices of the Bureau in the maintenance and processing of the OMS.

Definition of Terms

Air Waybill (AWB) — shall refer to a transport document for airfreight used by airlines and international freight forwarders which specifies the holder or consignee of the bill who has the right to claim delivery of the goods when they arrive at the port of destination. It is a contract of carriage that includes carrier conditions, such as limits of liability and claims procedures. In

addition, it contains transport instructions to airlines and carriers, a description of the goods, and applicable transportation charges.

CMTA, Title I, Chapter 2, Section 102 (d)

Bill of Lading (BL) — shall refer to a transport document issued by shipping lines, carriers and international freight forwarders or non-vessel operating common carrier for water-borne freight. The holder or consignee of the bill has the right to claim delivery of the goods at the port of destination. It is a contract of carriage that includes carrier conditions, such as limits of liability and claims procedures. In addition, it contains transport instructions to shipping lines and carriers, a description of the goods, and applicable transportation charges.

CMTA, Title I, Chapter 2, Section 102 (h)

Bureau – shall refer to the Bureau of Customs

CMTA, Title I, Chapter 2, Section 102 (i)

Controlled Delivery — shall refer to the investigative technique of allowing an unlawful or suspect consignment of any prohibited or regulated articles defined under the Customs Modernization and Tariff Act (CMTA) and other laws enforced by the Bureau, or property believed to be derived directly or indirectly from any customs-related offense, to enter into, pass through or exit out of the country under the supervision of an authorized officer, with a view to gather evidence aimed at identifying any person involved in smuggling-related offenses, and to facilitate the prosecution of the offender.

CAO No. 3-2019, Section 3.4.

Forfeiture — shall refer to the acquisition of ownership by the government for an established violation of CMTA as a result of the forfeiture proceedings.

CAO No. 10-2020, Section 3.11.

Fraud — shall refer to acts knowingly, voluntarily and intentionally committed or omitted which prejudice the interest of the government, e.g., submitting of fake or spurious document, making material of untruthful statement(s) or committing any other analogous act(s) or omission(s).

CAO No. 10-2020, Section 3.12.

Risk Codes — shall refer to a unique identification of risk types indicated in the Inspection Act tab of the E2M system as utilized by the Customs Examiners to report discrepancies in examination findings that may lead to suspicion, or actual detection, of fraud.

Risk Codes shall be utilized for risk profiling as conducted by the Risk Management Office (RMO).

Goods Declaration — shall refer to 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 in the application for the entry or admission of imported goods and the particulars of which the customs administration shall require.

CMTA, Title I, Chapter 2, Section 102 (y).

Inspection Act — shall refer to the tab of the E2M system utilized by the Customs Examiners/Appraisers in encoding reports/findings on Goods Declaration. This is also referred to as the Risk Assessment form of the declaration.

Webb Fontaine's Customs Universal Risk Management Module – Foundation, II, Sec. No. B4.

Offense Management System — shall refer to the system that collects information, including Inspection Acts, and tracks or monitors the status of seized and/or forfeited goods to enhance the risk assessment and risk profiling of the Bureau and to support the risk management system thereof.

Seizure — shall refer to the actual or constructive taking or bringing into custody the goods, things, or chattels by virtue of a Warrant of Seizure and Detention issued by the Collector of Customs for violation of the CMTA.

CAO No. 10-2020, Section 3.22.

Single Administrative Document (SAD) — shall refer to an internationally used form as customs declaration or goods declaration, designed to standardize customs documents, harmonize codification, and simplify procedures in international trade exchanges.

CAO No. 9-2020, Section 3.44.

Warrant of Seizure and Detention (WSD) — shall refer to an order in writing issued in the name of the Republic of the Philippines, signed by the District Collector of Customs directed to the Enforcement and Security Service, or any Deputized Officer of a national law enforcement agency, commanding him to seize any properties subject to Forfeiture pursuant to Section 1113, Chapter 4, Title XI of the CMTA.

CAO No. 10-2020, Section 3.25.

Operational Provisions

- **Opening of OMS.** Within twenty-four (24) hours from the issuance of the WSD, except those under Controlled Delivery operation, the District Collector shall access the E2M system and search the particular Goods Declaration reference number, or BL/AWB number if the Goods Declaration is not yet lodged, for the tagging of the goods in the E2M system.

- **Tagging of Goods Declaration, or BL/AWB.** The District Collector shall right-click the Goods Declaration reference number, or BL/AWB number, and tag the same as "SEIZED".
- **Creation of Offense Document.** Once the Goods Declaration or BL/AWB is tagged, a corresponding Offense Document is automatically created in the OMS.

The Offense Document contains the following:

- Necessary information extracted from the Goods Declaration or BL/AWB for risk assessment purposes;
 - Risk Code/s list including comments made by the Examiners in the Inspection Act; and
 - Selectivity Criteria List.
- **Action on the Goods under "SEIZED" Status.**
 - If the goods are released in favor of the importer/claimant, the District Collector shall tag the Offense Document as "LIFT SEIZED" status.

The decision to release the goods shall include corresponding clearance or approval from the Commissioner and/or Secretary of Finance, as may be applicable.

- If the goods are forfeited, the District Collector shall tag the Offense Document as "FORFEITED" status.

The decision to release the goods shall include corresponding clearance or approval from the Commissioner and/or Secretary of Finance, as may be applicable.

- The lifting of seized or forfeited status in the Goods Declaration or BL/AWB shall be automatically reflected in the OMS.

Inspection Act

To generate risk-based information in the OMS relative to the goods subject to seizure or forfeiture, the Customs Examiners and/or Appraisers shall, during the assessment process, determine whether the packages for examination and their contents are in accordance with the Goods Declaration, invoice, and other pertinent documents, and report whether the goods have been correctly declared as to value, quantity, measurement, weight, tariff classification and not imported contrary to law through the Inspection Act.

After evaluation or assessment of Goods Declaration, Customs Examiners must determine the offense or possible risk, if any, using the "Risk Code" dropdown list. Multiple Risk Codes can be selected on a single Goods Declaration based on their examination findings.

The following are the Risk Codes available for selection:

- **Incomplete Description (INCDES)** — shall be selected for items of general description, or if changes were made to the actual description of the item/s in box no. 31 of the SAD upon assessment.
- **Packaging Issues (PACKISSUE)** — shall be selected for discrepancies/errors discovered in the declaration of packaging used either in box no. 31 or box no. 41 of the SAD.
- **Discrepancy in Quantity (DISQ)** — shall be selected when there is a difference in the quantity of goods declared in the Goods Declaration against the quantity as found after physical examination of goods.
- **Discrepancy in Weight (DISW)** — shall be selected when there is a difference in the gross or net weight after assessment of the Goods Declaration, regardless of whether an increase or decrease as to the declared weight was recorded.
- **Discrepancy in Measurement (DISM)** — shall be selected when there is a difference in the size, length, width, height, or volume of the goods as declared in the Goods Declaration against the measurement as found after physical examination thereof.
- **Discrepancy in HSCODE (DISKS)** - shall be selected when the declared 8-digit Harmonized System subheading was corrected/replaced by another 8-digit subheading, regardless of whether the change resulted in the deficiency between the duty and tax that should have been paid against the duty and tax as actually paid.
- **Permit/Clearance Issue (REGISSUE)** — shall be selected when issues on permit for regulated items were found, including but not limited to, non-submission of required permit/clearance, presentation of fake/expired regulatory permits, or if the permit/clearance does not match the goods declared in the customs declaration. Provided, that in case of provisional goods declaration, the selection of this risk code shall only be done after the lapse of the period allowed to submit the required documents or information.

Par. 2, Section 3.10, CAO 01-2020

Par. 6, Section 3.10, CAO 01-2020

Free on Board (FOB)

- **Undeclared (UNDEC)** — shall be selected if undeclared items were discovered after inspection.
- **Cost/FOB Increase (FOB+)** — shall be selected for an increase in value on the cost or FOB value of the goods after assessment of the Goods Declaration.
- **Cost/FOB Decrease (FOB-)** — shall be selected for a decrease in value on the cost or FOB value of the goods after assessment of the Goods Declaration.
- **Insurance Increase (INS+)** — shall be selected for an increase in value on the insurance of the goods after assessment of the Goods Declaration.
- **Insurance Decrease (INS-)** — shall be selected for a decrease in value of the insurance of the goods after assessment of the Goods Declaration.
- **Freight Increase (FRT+)** — shall be selected for an increase in value on the freight charges of the shipment after assessment of the Goods Declaration.
- **Freight Decrease (FRT-)** — shall be selected for a decrease in the value of the freight charges of the shipment after assessment of the Goods Declaration.
- **Value Below Reference (VALBE)** — shall be selected whenever the declared value is below the reference value and no proof of payment was presented, or when an adjustment as to the value of the goods was made based on the reference value.
- **Excise Tax (ET)** — shall be selected whenever an adjustment to the applied specific or ad-valorem tax was exercised, which resulted to an increase in duties and taxes.
- **Marking Duty (MD)** — shall be selected for the imposition of marking duty.
- **Safeguard Duty (SD)** — shall be selected for the imposition of safeguard duty.
- **Dumping Duty (DD)** — shall be selected for the imposition of dumping duty.
- **Value-added Tax (VAT)** — shall be selected when there is an increase in the VAT imposed for failure to submit the VAT Exemption Certificate.
- **Free Trade Agreement Issues (FTAISSUE)** — shall be selected when issue as to the certificate of origin or other related documents were found which resulted to an imposition of a higher rate of duty.
- **Tariff Rate Quota (TRQ)** - shall be selected for the changes in Tariff Rate Quota for imports outside of the minimum access volume which resulted to a higher rate of duty.

- **Fines/Surcharges (FS)** – shall be selected when a fine or surcharge was imposed due to the implementation of CAO No. 01-2020 and/or other related customs rules and regulations.
- **Others** — for other changes found after inspection not falling in the above-mentioned circumstances which shall be elaborated in the "Remarks" portion of the Inspection Act.

"Fines and Surcharges for Clerical Errors, Misdeclarations, Misclassifications and Undervaluation."

Processing of OMS by the RMO

The RMO shall utilize the information in the OMS once the Goods Declaration or BL/AWB is tagged "SEIZED" by the District Collector.

Specifically, the RMO shall utilize the data in the Offense Document, such as the Risk Codes list, selectivity criteria list, and other information for generation of risk scores and other indicators from the reported findings, and analysis of the recorded Offense in aid of improving the measures for fraud detection.

The RMO shall also recommend measures to improve the OMS as a fundamental tool in Customs risk management.

Maintenance of the OMS

The Management Information System and Technology Group shall be responsible in providing the technical and development support to ensure that the OMS is fully functional and integrated with the automated processing system/s of the Bureau.

Confidentiality of Data

The confidentiality of information in the OMS and the Selectivity Criteria List shall be maintained, and access thereof shall be strictly limited to authorized personnel from the RMO unless otherwise directed by the Commissioner or the Deputy Commissioner, Intelligence Group.

Repealing Clause

All orders, memoranda, circulars, or parts thereof which are inconsistent with this Order are deemed revoked, amended, or modified accordingly.

Separability Clause

If any part of this Order is declared by the Courts as unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force.

Effectivty

This order shall take effect on March 15, 2022.

CMO NO. 07-2022

Issue Date: March 11, 2022

Introduction

This Customs Memorandum Order (CMO) is issued to provide additional guidelines and revisions to CMO No. 41-2015 amending CMO No. 32-2015.

Scope

This Order shall cover shipments delivered to the Off-dock and Off-terminal CFW operators.

New Number in CMO 41-2015

A new number in CMO 41-2015 shall be inserted as follows:

- **4. Incidental Charges.**
 - The Bureau permits the Off-dock and Off-terminal CFW operators to collect the following incidental or pass-on charges incurred by Off-dock and Off-terminal CFW operators:

	Type of Change	Source of Change
1	Return of Empty Container	Truck Operators
2	Control Fees	Shipping Lines
3	Parking Fee	Shipping Lines
4	Detention, demurrage or storage charges on empty and loaded containers	Shipping Lines and/or Terminal Operators
5	Electronic Tracking of Containerized Cargo (E-TRACC) System Charge	ETRACC service provider
6	X-ray Fees	X-ray service provider, if applicable
7	terminal Appointment Booking System (TABS) Change	Terminal Operators
8	Container Maintenance Fees	Shipping Lines
9	Warehouse Inventory System Fees	Accredited service provider (i.e. E-SCIENCE)

- The foregoing incidental charges incurred by Off-dock and Off-terminal CFW operators shall be proportionately charged to the consignee, based on RT, as supported by an official receipt.
- At the request of the importer, the Off-dock and Off-terminal CFW shall present the details or the source of the incidental charges, including the manner by which the pro-rating has been computed.

Renumbering of Numbers 4-6 in CMO 41-2015

Numbers 4 to 6 in CMO No. 41-2015 shall be renumbered as Number 5 to 7, respectively.

Repealing Clause

Parts of CMO 41-2015 and other Orders which are inconsistent herewith are hereby repealed or modified accordingly.

Effectivty Clause

This Order shall take effect fifteen (15) days after its posting in the official website of the Bureau.

CMO NO. 08-2022

Issue Date: March 18, 2022

1. To enhance the Bureau's risk management and enforcement capabilities, Section IV of CMO No. 05-2018 is further amended as follows:

Section IV. The following are the documentary requirements for accreditation of importers and customs brokers:

IV.1 For **new** importers, the following pertinent documents are to be submitted:

- Duly notarized accomplished Application Form and signed by owner (for
- Sole Proprietorship), Responsible Officer (for Corporation), Chairman (for Cooperative) and authorized partner (for Partnership);
- Bureau of Customs Official Receipt (BCOR) evidencing payment of processing fee (Php1,000.00);
- Corporate Secretary Certificate (Corporation) / Affidavit (Sole Proprietorship) / Partnership Resolution (Partnership) / BOD Resolution (Cooperative) designating its authorized signatories in the import entries;
- Two (2) valid government issued IDs (with picture) of Applicant, President and Responsible Officers (i.e., passport, UMID Card, SSS ID, Driver's License, Alien Certificate of Registration and Alien Employment Permit for aliens);
- NBI Clearance of applicant (issued within three (3) months prior to the application)
- Photocopy of DTI Registration or SEC Registration/Articles of Partnership and Latest General Information Sheet, or Cooperative Development Authority Registration and latest Cooperative Annual Progress Report, whichever is applicable;
- Personal Profile of Applicant, President and Responsible Officers;
- Company Profile with **GEOTAGGED PHOTOS** of office with proper and permanent signage and **GEOTAGGED PHOTOS** of warehouse/storage area;
- Proof of Lawful Occupancy of Office Address and Warehouse (i.e., Updated Lease Contract under the name of the Corporation or Proprietor, Affidavit of Consent from the owner and the Title of the Property under his/her name in case the property is used for free, Certification from the Lessor or Oner allowing the sharing of office in case of Sublease);

Geotagged photos are images that have undergone the process of adding geographical information to various media in the form of metadata. The metadata usually consists of coordinates like latitude and longitude, but may even include bearing, altitude distance and place names. (cf. CMO No. 37-2021)

- Printed CPRS of the Company and updated notification of "STORED" status;
- BIR Registration (2303);
- Income Tax Return (ITR) for the past three (3) years duly received by the BIR, if applicable;
- Valid Mayor's Permit as certified by the Bureau of Permits and Licensing Office;
- Proof of Financial Capacity to import goods (Bank Certificate or other forms of financial certification) (Top 1000 Taxpayers and under SGL Companies are exempted); and
- Endorsement from the District Collector, if applicable.

IV.2 For **renewal** of importer's application, the importer shall submit the following pertinent documents:

- Duly accomplished and notarized Application Form for Renewal.
- Updated General Information Sheet (Corporation) / DTI (Sole Proprietor) / Articles of Partnership / Certificate of Compliance (Cooperative);
- Bureau of Customs Official Receipt (BCOR) evidencing payment of processing fee (Php1,000.00);
- If there are updates/changes in Company Information, necessary supporting documents must be submitted;
- If there is no change in material information previously declared and submitted, a duly accomplished and notarized Affidavit of No Change in Company Information (i.e. Business Name, Business Ownership, Office Address, Warehouse/Storage address, Responsible Officers, Line of Business, Contact Numbers, Email Address, Importable Items and Designated Signatories in the Import Entry) using the prescribed form;
- Updated Printed CPRS of the company and updated notification of "STORED" status;
- Latest Income Tax Return (ITR); ha Valid Mayor's Permit (certified true copy by the BPLO);
- **Proof of Financial Capacity to import goods (Bank Certificate or other forms of financial certification) (Top 1000 Taxpayers and under SGL Companies are exempted); and**
- **GEOTAGGED Photo of the applicant's office address, and warehouse/storage facility if applicable.**

2. All other provisions of CMO No. 31-2019 and CMO No. 05-2018 not affected by this Order shall remain in full force and effect.

3. This Order shall take effect immediately.

The Office of National Administrative Register (ONAR) of the UP Law Center shall be provided three (3) certified copies of this Order.

CMO NO. 09-2022

Issue Date: March 24, 2022

Introduction

This Order supplements CMO No. 53-2010 and CMO No. 27-2009 in the Post Entry Modification of SAD (PMS) and implements Customs Administrative Order (CAO) No. 01-2019 and CAO No. 09-2020 in relation to Section 427 of Republic Act (R.A.) No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).

Scope

This Order covers Goods Declaration for Consumption lodged through the Bureau's E2M customs system.

Objectives

- To provide the procedures in the liquidation of Goods Declaration for Consumption by the Liquidation and Billing Division (LBD) or equivalent units in the Collection District using the Liquidation and Billing System (LBS) and Post Entry Modification of SAD (PMS).
- To define the duties, responsibilities and accountabilities of LBD personnel involved in the liquidation of goods declaration.
- To obtain statistical data on actions taken.

Definition of Terms

BCOR — Bureau of Customs Official Receipt.

Cash SAD Module — shall refer to the module in the E2M customs system which shall be used in the settlement of the deficiency in the duties and taxes due at the In-House Bank.

CCPS — Customer Care Portal System.

Final Demand Letter - shall refer to a final notification signed by the District Collector for an importer to settle discrepancies found in the Goods Declaration resulting from liquidation process arising from Post Release Adjustment (PRA).

Goods Declaration for Consumption — shall refer to goods declarations lodged through the E2M customs system covering goods entered for domestic or local use and cleared through the formal or informal entry process, whether or not subject to payment of duties or taxes.

In-house Bank — shall refer to an Authorized Agent Bank (AAB) authorized by the Bureau of Customs (Bureau) to collect the additional customs duties, taxes and other charges using the Cash-SAD module.

Liquidation — shall refer to the activity done by the LBD of the port from receipt of the hard copy of the Goods Declaration or access to the Bureau's E2M customs system for review and if applicable, subsequent adjustments in the computation of the duties, taxes and other charges due, sending of Notice of Deficiency, updating in the PMS the status of the goods declaration, and issuance of Clearance Certificate by the LBD.

Liquidation and Billing System (LBS) — shall refer to a web portal that allows LBS users to audit and evaluate post entry transactions to determine if there are revenues that still need to be collected from the consignees. The system will allow LBD to automatically send notices and Final Demand Letters as needed.

Notice of Discrepancy — shall refer to an initiatory letter issued by the LBD and addressed to the importer with a demand to pay deficiencies in duties, taxes and other charges arising from PRA. In some ports, this is also known as Final Demand Letter.

Order of Payment — shall refer to a form accomplished by the LBD reflecting the duties, taxes and other charges to be paid by the importer arising from adjustments in freight charges, insurance premium and other charges.

Post Entry Modification of SAD (PMS) – shall refer to a process used when it is necessary to change the data in the SAD where the shipment is already released from the Bureau in order to reflect additional duties, taxes and other charges to be paid by the importer as a result of PRA.

Post Entry Modification Form – shall refer to a form to be accomplished by the assigned LBD Customs officer reflecting the post entry modification of SAD.

Post Release Adjustment (PRA) — shall refer to the process in the liquidation of the goods declaration giving rise to findings of discrepancies in the duties and taxes due to adjustments in the insurance and freight charges, foreign exchange rates, changes on the classification of the goods, and other factors resulting to re-appraisal of the goods.

General Provisions

- Upon retrieval of the ticket in the Customer Care Portal System (CCPS), the Entry Processing Division or equivalent unit shall change the issue summary to indicate the Goods Declaration Number for easy identification before assigning the ticket to the Customs Operations Officer III (COO III) assigned to the Goods Declaration.
- After final assessment, the COO V instead of closing the ticket, shall transfer the same to the Liquidation and Billing Division (LBD).
- The following must be the pre-requisites for the PMS of Goods Declaration for Consumption to be effected:
 - The goods declaration was lodged, processed and final assessed in the E2M customs system;
 - The assessed duties and taxes were paid and the goods were released from the Bureau;
 - The initiatory Notice of Discrepancy from the LBD is made within fifteen (15) days from payment of duties and taxes after review and readjustment of the assessed duties, taxes and other charges;
 - The amount of the deficiency in the duties, taxes and other charges must be the amount reflected in the Notice of Deficiency or Final Demand Letter; and
 - The importer has agreed to settle the amount due based on reconciliation of records and other documents with the LBD or equivalent unit.
- The following shall be exempted from the review of the LBD within fifteen (15) days from payment of duties and taxes:
 - Shipments subject of protest and dispute settlement resolution;
 - Adjustments arising from statement of errors in conformity with Section 912 of the CMTA; or
 - Goods declaration subject of audit by the Post Clearance Audit Group (PCAG).
- To ensure compliance with the period prescribed to conduct the liquidation of Goods Declaration, the LBD personnel shall be given access to the CCPS for easy retrieval of ticket and review of the documents uploaded in the ticket.

- Submission of the original hard copies of the Goods Declaration and supporting documents shall be submitted at the CCC within forty-eight (48) hours from on-line filing of the Goods Declaration following the procedures under existing regulations.
- The hard copy of the Goods Declaration for Consumption received by the EPU personnel assigned at Customer Care Center (CCC) shall be transmitted within twenty-four (24) hours to the Section Chiefs in the Assessment Division in the case of Port of Manila (POM) and Manila International Container Port (MICP) or by the Chief of Assessment Division in other ports.
- Upon the receipt of the hard copy of the Goods Declaration, the following actions shall be performed:
 - The Customs Operations Officer III (COO III) shall accomplish the examination return (Boxes 54-63) and sign in Box 64. The COO III shall then forward the Goods Declaration to the COO V;
 - Upon Receipt of the Goods Declaration, the COO V shall review and approve the recommendation of the COO III by affixing his/her signature in Box 64; and
 - Forward the hard copy of Goods Declarations to the LBD by bundle.

The process shall be completed within forty-eight (48) hours from receipt of the Goods Declaration.

Operational Provisions under LBS

- Upon payment of duties, taxes and other charges, the information contained in the Goods Declaration shall be automatically extracted by the LBS on the following day.
- The following extracted information are displayed at the LBS dashboard:
 - Entry No.;
 - Bundle No. (to be filled out by the LBD Clerk upon receipt of the hard copy of the Goods Declaration and supporting documents);
 - Date of Lodgement;
 - Section Number, if applicable;
 - Selectivity;
 - Assigned Assessor;
 - Consignee;
 - Broker;

- Total D/T Paid (after completed/final assessment);
- Total D/T Paid (after Post Entry Modification by Assessment, if applicable);
- Total D/T Found;
- Total Discrepancy (to be filled by LBD Assessor);
- Status;
- Duration (ageing of the Good Declaration from time of payment); and
- Action (either View, Assign, or Findings where the discrepancies, if any, are inputted)
- If the hard copy of the Goods Declaration are already received by the LBD, the LBD Clerk shall access the LBS weblink by logging in using the assigned username and password and input the reference number/s of the bundle.
- At the start of the working hour of the day, the Chief, LBD or duly authorized shall access the LBS and assign the Goods Declarations to the COO III or COO IV as assessors to conduct post validation, review of the correctness of value, classification, and computation of duties, taxes and other charges by ticking the "Assign" button in the **Action** column.
- The Chief, LBD shall distribute equally the Goods Declarations among the list of assessors. Provided that, in case of higher number of Goods Declaration for liquidation, each assessor shall liquidate at least twenty (20) Goods Declarations per day.
- The assignment of Goods Declaration may be delegated by Chief, LBD to responsible officer of the Division.
- The assessor shall access the LBS using the assigned username and password and click the "Findings" button in the "Action" column to view the breakdown computation of the Assessment Division.
 - If the assessor did not find any discrepancy based on the documents submitted to him by the Clerk, he shall click the **Same Value** button to reflect that the previous computation is already correct and accurate. Lastly, the **Submit** button shall be clicked to send the information to the LBD Chief.
 - If there are discrepancy findings, the assessor can input the correct values in the tables listed below:
 - Customs Value;
 - Freight;
 - Insurance;
 - Other Charges;
 - Exchange Rate;
 - DV in PHP;
 - Rate of Duty;
 - Customs Duty;

- DV in PHP;
- Bank Charges;
- Customs Duty;
- Brokerage Fee;
- Wharfage Dues;
- Arrastre Charges;
- Doc. Stamps;
- VAT Rate; and
- Landed Cost

Once the right values have been encoded, a computation for the additional fees can be seen in the **Summary** portion of the portal. Additional comments can also be written in the **Remarks** section. Clicking the **Submit** button shall save the work done by the assessor.

- Once the findings are submitted, the status of the liquidation process shall be reflected as "For Review/Revise".
- Once the status of the Goods Declaration is displayed, the LBD Chief shall check the veracity of the computation for the additional fees done by the assessors. If there are changes needed, the chief can either revise the computation himself or assign it back to the assessor to recompute by clicking the **Update** button in the Action column.
- If there is no discrepancy upon review of the Goods Declaration, the Chief, LBD shall tag the Goods Declaration as "ACCEPTED".
- If the computation for additional duties, taxes, and other charges are fully ascertained, the Chief, LBD shall create a templated **Notice of Discrepancy** which will contain the summary of fees to be paid with the name of the consignee. The Chief, LBD shall click the dropdown list in the **Action Column** to download the Notice of Discrepancy form which can be digitally signed by the chief before serving it to the consignee.

The initiatory Notice of Discrepancy issued by the LBD shall be sent through the registered emails of the concerned accredited importer, or through registered mails or personal service.

- If the consignee did not answer after fifteen (15) days from receipt of the Notice of Discrepancy, the Chief, LBD shall download a templated Final Demand Letter which can be selected in the dropdown list in the Action Column. The Final Demand Letter shall contain a summary of the fees to be paid and the expected consequence if the demand remains unheeded. The Final Demand Letter shall be signed by the District Collector or by the Chief, LBD as authorized signatory.

- If the consignee still refuses to answer the Final Demand Letter, the Chief, LBD shall tag the Goods Declaration as "Delinquent".
- The importer shall answer the Notice of Discrepancy or Final Demand Letter by opening a new ticket in the Customer Care Portal System (CCPS) by selecting under the Help Topic "Liquidation and Billing Division: Notice of Discrepancy/Final Demand Letter and PMS" to communicate to the LBD its answer or explanation, or its willingness to pay additional duties, taxes and other charges as indicated in the Notice of Discrepancy/Final Demand Letter.
- Upon receipt of the ticket, the Customs Operations Officer IV (COO IV) assigned shall acknowledge the receipt thereof and request the importer to submit additional documents to support its declaration, or in case of PMS, the COO IV shall inform the importer that PMS shall be made of the goods declaration subject of the Notice of Discrepancy/Final Demand Letter.
- If the reviewing officer finds that the justification or explanation is without merit, the importers shall be notified the amount stated in the Notice of Discrepancy/Final Demand Letter.
- If the importer still refuses to pay the amount, the Chief, LBD shall tag the status of the Goods Declaration as "Delinquent" and shall recommend further action to the District Collector to collect the same.
- If the consignee settles the obligation, the Chief, LBD shall tag the Goods Declaration as "Paid", subjects to compliance with the procedure for PMS as provided herein.
- If the consignee was able to justify or substantiate the accuracy of the declaration submitted to the Assessment Division, the Chief, LBD shall tag the Notice of Discrepancy/Final Demand Letter as "Cancelled".

Operational Provisions Under PMS

- Upon receipt of the letter from the importer indicating its willingness to pay the duties, taxes and other charges, the LBD shall properly accomplish the Post Entry Modification Form (PEMF) for approval of the District Collector.
- Upon approval by the District Collector of the PEMF, the assigned LBD Assessor shall perform the PMS to reflect the changes to be made and should properly accomplish the Inspection Act including the filling out of the Risk Code in the E2M customs system.

For this purpose and in order to ensure an effective feedback mechanism, the LBD Supervising Customs Assessor shall determine the level of risk using the following Risk Codes:

Code	Description
FRADJ	Freight Adjustment
INADJ	Insurance Adjustment
OCADJ	Other Charges Adjustment
CLADJ	Classification Adjustment
VAADJ	Value Adjustment
COADJ	Computation Adjustment
BAADJ	Bank Charges Adjustment
DUADJ	Duty Adjustment
BFADJ	Brokerage Fee Adjustment
WDADJ	Wharfage Due Adjustment
ACADJ	Arrastre Adjustment
DSTADJ	Documentary Stamp Tax Adjustment
EXADJ	Excise Tax Adjustment
SDADJ	Special Duty Adjustment
VATADJ	VAT Adjustment

- The importer settles the amount due immediately (Cash or Manager's Check) thru in-house bank using the Cash-SAD Module of the E2M to reflect the payment in the system.
- Upon payment, the importer shall upload the copy of the BCOR in the CCPS as proof of payment.
- The goods declaration is deemed liquidated and LBD shall issue a corresponding Clearance Certificate which shall be transmitted to the importer concerned through the CCPS.

Penal Provision

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

Use of Information Communication Technology (ICT)-enabled System

The Bureau shall utilize ICT-enabled system for the docketing, reporting and monitoring shipments.

Repealing Clause

This Order specifically amends or repeals previously issued CMOs or other memoranda which are inconsistent with the provisions herein stated.

Separability Clause

If any part or provision of this Order is later declared invalid or illegal, the remaining portion shall remain valid and enforceable.

Effectivity

This Order shall take effect five (5) days after its posting in the official website of the Bureau.

The Office of National Administrative Register (ONAR) of the UP Law Center shall be provided three (3) certified copies of this Order.

CMC NO. 41-2022

Issue Date: March 2, 2022

This is with reference to the letter dated February 3, 2022 from Engr. Ana Trinidad F. Rivera, MSc, Director IV, Center for Cosmetics and Household/Urban Hazardous Substances Regulation and Research (CCHUHSRR), FDA informing the Bureau that the transitory period for the full implementation of FDA Circular No. 2020-025, which provides the guidelines for the licensing and registration of Household/Urban Hazardous Substances (HUHS) establishments and products, respectively, have been extended until 31 December 2023 by virtue of FDA Circular No. 2021-011-A.

However, unlike the original transitory period, the 2-year extension shall not apply to the HI-IHS establishments but shall only be applicable to HUHS product registration wherein companies are allowed to continue with the manufacture, importation, exportation, distribution, sale, offer for sale, transfer, promotion, advertisement, and/or sponsorship of their HUHS products not yet registered with FDA as long as they manage to secure a License to Operate (LTO) as HUHS establishments.

Accordingly, the HUHS industry must present the following documents to the BOC, for the purpose of clearing the shipments containing HUHS products:

- A Valid License to Operate (LTO) as HUHS Distributor-Importer; and
- A copy of FDA Circular No. 2021-011-A (in lieu of an FDA-issued valid Certificate of Product Registration)

For information and guidance.

CMC NO. 44-2022

Issue Date: March 23, 2022

This is with reference to the response letter dated 15 February 2022 from Commissioner Rey Leonardo Guerrero, deferring the letter request dated 19 January 2022 from Secretary William D. Dar of the Department of Agriculture, to accommodate the Minimum Access Volume Import Certificate (MAVIC) of MAV Plus imports that will arrive beyond February 28, 2022, provided the date of issued MAVIC must be on or before January 31, 2022.

Accordingly, any issuances of MAV Plus Certificate (MAVPIC) beyond 28 February 2022 shall be assessed using the out-quota tariff rate of duty. Steps should also be undertaken to collect additional duties on the difference between in-quota and out-quota rates on affected importations.

For your information and guidance.

MISTG MEMO NO. 04-2022

Issue Date: March 7, 2022

To fully automate the computation of Ad Valorem Tax (AVT) of automobiles, a Manufacturer's Selling Price (MSP) field in the Single Administrative Document (SAD) of E2M was added and will be implemented on 15 March 2022.

All goods declaration for automobiles subject to AVT must indicate the MSP in the MSP box of SAD. Please be advised that the table below will still be the basis for the tax rate of Ad Valorem as per BIR Revenue Regulation No. 5-2018:

Net Manufacturer's Price/Importer's Selling Price	Tax Rate
Up to six hundred thousand pesos (P600,000.00)	Four Percent (4%)
Over six hundred thousand pesos (P600,000.00) to one million pesos (P1,000,000.00)	Ten Percent (10%)
Over one million pesos (P1,000,000.00) to four million pesos (P4,000,000.00)	Twenty Percent (20%)
Over four million pesos (P4,000,000.00)	Fifty Percent (50%)

Please be informed that the A.I. Code will no longer be available for automobiles declarations.

For strict compliance.

OCOM MEMO NO. 29-2022

Issue Date: March 4, 2022

In line with the implementation of the Automated Bonds Management System for General Warehousing Bond, please be informed that the attachment of the approved bonding policy in all electronically lodged Warehousing goods declaration is **mandatory** starting **15 March 2022**.

The BOC Warehouseman at the Port of NAIA shall tag "Validate" the processed and paid Warehousing Single Administrative Document (W-SAD) in the E2M System once it arrives at the warehouse.

For your information and guidance.

OCOM MEMO NO. 43-2022

Issue Date: April 5, 2022

In order to closely monitor the proper and correct valuation of shipments and in the exigency of trade facilitation, the prior clearance from the Imports Assessment Service (IAS) before the release of the following commodities is no longer required:

- Automobiles propelled by gasoline, diesel, electricity, or any other motive power with engine displacement of 2,000 cc and above, including automobile shipments of the Chamber of Automotive Manufacturers of the Philippines Incorporated (CAMPI) and Association of Vehicle Importers and Distributors (AVID) members, and all shipments of buses, trucks, cargo vans, jeepneys/jeepney substitutes, single cab chasses, and special purpose vehicles
- Processed meat products
- Yarn and Fabric
- Resin
- Iron and steel
- All other commodities previously required to be referred to IAS for clearance prior to release.

In lieu of the prior IAS clearance, all concerned are hereby informed that the IAS shall determine and update the value and classification to be reflected in the Enhanced Value Reference Information System (e-VRIS) in the E2M system for the foregoing importations for reference purposes, in support of the implementation of the WTO Valuation System.

All issuances contrary to the foregoing are hereby revoked.

For strict compliance.

AOCG MEMO NO. 74-2022

Issue Date: March 4, 2022

Pursuant to the provisions of R.A. "An Act Promoting Ease of Doing Business and Efficient Government Services", all concerned are hereby directed to reject all applications relating to CBW operations including but not limited to new applications, renewal, accreditation of members and contractors, of CBW's if said applications are incomplete.

Any incomplete application forwarded to this office shall immediately be issued an order of denial without prejudice to the right to refile said application.

For immediate and strict compliance.

AOCG MEMO NO. 90-2022

Issue Date: March 7, 2022

Pursuant to the Customs Memorandum Order (CMO) No. 20-2021, the Collection Districts and offices concerned are hereby directed to ensure that all Customs Bonded Warehouses (CBWs) and accredited members of Customs Common Bonded Warehouses (CCBW) have registered with the Automated Inventory Management System (AIMS) and submitted all the necessary data as provided for in Section 4.2.3 of subject CMO.

In order to efficiently operate the AIMS, all registered CBW operators or its duly authorized representative must comply with the following:

- Approved specific item code and product code for each importable item based on the approved Statement of Monthly/Quarterly/Semi-Annual/Annual Raw Materials Importation Requirements, whichever is applicable;
- Approved ITDI FOM/FOC;
- List of Accredited Members of CCBW with corresponding unique warehouse codes, if applicable;
- List of registered sub-contractor, clients/end-users of ICBW, if applicable; and
- Other documents as may be required

Hence, all CBWs and CCBW are given a non-extendible period of **Five (5) calendar days** from posting of this Memorandum in the Bureau of Customs' website.

After the lapse of the said period, all CBW operators who failed to comply shall be immediately suspended.

For strict compliance.

AOCG MEMO NO. 102-2022

Issue Date: March 8, 2022

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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 04 March 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-320	"PISCO NYLON TUBE - N SERIES"	3917.32.95	MFN - 15% Ad Valorem AKFTA - 5% Ad Valorem PJEPA - *Zero AJCEPA - *Zero
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 103-2022

Issue Date: March 7, 2022

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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 04 March 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-354	"PROACTIVA 500"	2106.90.89	MFN - 5% Ad Valorem AIFTA - 5% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 104-2022

Issue Date: March 15, 2022

With reference to the above-mentioned subject, please be informed that the following procedure code has been assigned in the E2M system for use in filling up the E2M-Single Administrative Document (SAD) pursuant to the aforesaid CMO:

Model of Declaration	Procedure Code	Description
EX2-1	1100	Constructive Export

AOCG MEMO NO. 112-2022

Issue Date: March 15, 2022

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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 11 March 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-279	"FLASH LOADER KEY, MODEL: DFF-099"	8523.51.39	MFN - Zero*
21-342	"OLYMPUS 4K UHD LCD MONITOR, Model: OEV321UH"	8528.59.10	MFN - 15% Ad Valorem PJEPA - Zero* AJCEPA - Zero*
21-346	"OLYMPUS VISERA ELITE II CAMERA HEAD, MODEL NO.: CH-S200-XZ-EB"	9018.90.30A	MFN - Zero* PJEPA - Zero* AJCEPA - Zero*
21-347	"OLYMPUS VISERA ELITE II VIDEO SYSTEM CENTER, MODEL NO.: OTV - S200"	9018.90.30A	MFN - Zero* PJEPA - Zero* AJCEPA - Zero*
21-350	"SHARP 42" LCD PANEL MODULE, MODEL: A3KUKDFLSP"	8529.90.91B	MFN - Zero* ATIGA - Zero*
22-013	"SILVER-ELEPHANT NISIN"	3824.99.70	MFN - 3% Ad Valorem ACFTA - Zero*

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

AOCG MEMO NO. 113-2022

Issue Date: March 18, 2022

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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 16 March 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-240	"ROUND BAR (CAST IRON)"	7207.20.99	MFN - Zero* ATIGA - Zero*
22-035	"DAELIMPOLY XP9200EN"	3901.40.00	MFN - 3% Ad Valorem AKFTA - 3% Ad Valorem
21-036	"DAELIMPOLY XP9200E"	3901.40.00	MFN - 3% Ad Valorem AKFTA - 3% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 114-2022

Issue Date: March 17, 2022

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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 15 March 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-014	"NINOL 96-SL"	2925.19.90	MFN - 1% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 115-2022

Issue Date: March 21, 2022

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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 17 March 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-007	"FEATHERMEAL"	0505.90.90	MFN - 3% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 116-2022

Issue Date: March 23, 2022

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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 18 March 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-206	"BOLT FLANGE (6 MM x 105 MM), PART NO. 95801-06105-00"	7318.15.10	MFN - 10% Ad Valorem ATIGA - Zero*
21-207	"BOLT FLANGE (8 MM x 16 MM), PART NO.: 95701-08016-00"	7318.15.10	MFN - 10% Ad Valorem ATIGA - Zero*
22-034	"LIOCIDE 963"	3808.94.90	MFN - 3% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 117-2022

Issue Date: March 23, 2022

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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 18 March 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-198	"NUT HEX (5 MM) PART NO. 90302-435-7613-M1"	7318.16.10	MFN - 10% Ad Valorem PJEPA - Zero* AJCEPA - Zero*
21-202	"BOLT FLANGE (6 MM x 25 MM), PART NO.: 95701-06025-00"	7318.15.10	MFN - 10% Ad Valorem ATIGA - Zero*
21-203	"BOLT FLANGE (6 MM x 35 MM), PART NO.: 95701-06070-00"	7318.15.10	MFN - 10% Ad Valorem ATIGA - Zero*
21-204	"BOLT FLANGE (6 MM x 70 MM), PART NO.: 95701-06070-00"	7318.15.10	MFN - 10% Ad Valorem ATIGA - Zero*
21-205	"BOLT FLANGE (6 MM x 45 MM), PART NO.: 95701-06045-00"	7318.15.10	MFN - 10% Ad Valorem ATIGA - Zero*

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

ABOUT US

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

To learn more about the company, please visit our website at:

<http://www.nmmcustomsbrokers.com/>

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