

NMM

NAGUE MALIC MAGNAWA & ASSOCIATES
Customs Brokers

COMPLIANCE BEYOND BORDERS

CUSTOMS GAZETTE

Updates on Customs-Related Matters

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SENATE RESOLUTION NO. 832

Issue Date: November 8, 2021

WHEREAS, the Constitution, Article VII, Section 21 states: "No treaty or international agreement shall be valid and effective unless concurred in by at least two-thirds of all the Members of the Senate";

WHEREAS, the Convention obligates Contracting Parties to provide temporary admission of goods with total conditional relief from import duties and taxes. It also requires simplified processes for temporary admission of goods into a customs territory;

WHEREAS, the Convention is composed of two parts — the first part is composed of a body of 34 Articles embodying the basic principles underlying the Convention and provisions essential for the uniform implementation of the instrument, and the second part is a set of 13 Annexes, providing temporary admission facilities for a specified category of goods;

WHEREAS, the President of the Philippines ratified the Convention on 28 April 2021 and has accordingly submitted it to the Senate for concurrence, in accordance with the Constitution;

WHEREAS, in the hearings conducted by the Senate Committee on Foreign Relations on 14 January 2021 and 1 July 2021, the following government agencies endorsed the concurrence to the ratification of the Convention:

- Department of Foreign Affairs
- Department of Finance
- Department of Justice
- Department of Trade and Industry
- Bureau of Customs
- Tariff Commission

WHEREAS, Article 26 of the Convention provides, among other things, that it will enter into force three (3) months after a Contracting Party deposits its instrument of accession; and

WHEREAS, Article 29 of the Convention provides, among other things, that: "Any Contracting Party which has entered reservations may withdraw them, in whole or in part, at any time, by notification to the depositary specifying the date on which such withdrawal takes effect".

WHEREFORE, BE IT HEREBY RESOLVED, that the Philippine Senate concur, as it hereby concurs, in the accession to the *Convention on Temporary Admission* subject to the following reservations pursuant to Article 29 of the Convention:

Annexes to the Istanbul Convention	Reservations
<i>Annex A Annex Concerning Temporary Admission Papers (ATA Carnets and CPD Carnets)</i>	The Government of the Republic of the Philippines declares in accordance with Article 18(1) of Annex A, that ATA carnet shall not be acceptable for postal traffic.
<i>Annex B.3. Annex Concerning Containers, Pallets, Packings, Samples and Other Goods Imported in Connection with a Commercial Operation</i>	Pursuant to Article 7, in respect of Article 5(1) of Annex B.3., Philippine laws and regulations require, in certain circumstances, the production of customs documents and the provision of security for packings. Pursuant to Article 7, in respect of Article 2(g) of Annex B.3., no

	temporary admission shall be granted for goods covered by item 6 of Appendix 1 of Annex B.3.
<i>Annex B.5.</i> <i>Annex Concerning Goods Imported for Educational, Scientific or Cultural Purposes</i>	Pursuant to Article 6, in respect of Article 4 of Annex B.5., as concerns scientific equipment and pedagogic material, Philippine laws and regulations require the submission of customs documents in the importation of such equipment and material.
<i>Annex B.7.</i> <i>Annex Concerning Tourist Publicity Material</i>	The Government of the Republic of the Philippines declares that it shall not be bound by Annex B.7. These materials are readily available online and some of them are not required to be re-exported. Monitoring could also be a problem since they do not require customs document, ATA carnet or security.
<i>Annex B.8.</i> <i>Annex Concerning Goods Imported as Frontier Traffic</i>	The Government of the Republic of the Philippines declares that it shall not be bound by Annex B.8. As an archipelagic country, importations between frontier zones are not applicable to the Philippines.
<i>Annex C</i> <i>Annex Concerning Means of Transport</i>	The Government of the Republic of the Philippines declares that it shall not be bound by Annex C. As an archipelagic country, the provisions of this Annex may be of little significance to the Philippines. The temporary admission of means of transport under the Convention may only be applied to a landlocked country.

	<p>Additionally, the Philippines has a long-standing policy against the importation of second-hand vehicles as provided for under Executive Order No. 156 (s. 2002).</p>
<p><i>Annex D</i></p> <p><i>Annex Concerning Animals</i></p>	<p>The Government of the Republic of the Philippines declares that in accordance with Article 5(1) of Annex D, Article 4(1) shall not be accepted.</p> <p>Further, on the basis of Article 5(2) of Annex D, items 12 and 13 of the Appendix to Annex D shall not be accepted.</p> <p>As an archipelagic country which has no frontier zone, Annex D is of little significance to the Philippines. Draught animals are temporarily admitted to be used by tenant farmers who are working in an adjacent foreign country.</p>
<p><i>Annex E</i></p> <p><i>Annex Concerning Goods Imported with Partial Relief from Import Duties and Taxes</i></p>	<p>The Government of the Republic of the Philippines declares that it shall not be bound by Annex E as Philippine law does not allow partial relief from import duties and taxes.</p>

DTI MEMORANDUM CIRCULAR NO. 21-40

Issue Date: November 9, 2021

WHEREAS, pursuant to Section 8 of Republic Act No. 10697, otherwise known as the Strategic Trade Management Act (STMA), the Strategic Trade Management Office (STMO) is created as a bureau under the administrative supervision of the Department of Trade and Industry (DTI) to serve as the executive and technical agency of the national government for the establishment of the management systems for the trade in strategic goods;

WHEREAS, Section 3 of the STMA states that the following activities shall be subject to an authorization issued by the STMO: export, import, transit, transshipment, re-export, and the reassignment of strategic goods, and the provision of related services;

WHEREAS, Section 13 of the STMA provides that any person who engages or intends to engage in the activities covered under Section 3 of the STMA shall register directly with the STMO;

WHEREAS, under Section 4 of the STMA, a National Strategic Goods List (NSGL) shall be created to describe with specificity the strategic goods subject to authorization. The NSGL is composed of three (3) annexes: Military Goods (Annex 1), Dual-Use Goods (Annex 2), and the Nationally Controlled Goods (Annex 3);

WHEREAS, Section 9(b) of the STMA vest the STMO with the power and function to develop and maintain the register and carry out registration activities to include registration, registration with conditions, denial of registration, modification, suspension, revelation, or annulment of registration;

WHEREAS, Department Administrative Order (DAO) 19-07 allows the STMO to adopt a phased implementation of the activities under the STMA, starting with the registration of stakeholders;

WHEREAS, Memorandum Circular (MC) No. 21-06 s. 2021 sets forth policy and procedures on the application for authorization of persons engaged in brokering and making available or providing funds to facilitate the movement/flow of strategic goods and/or related services to designated persons;

WHEREAS, MC No. 21-37 s. 2021 sets forth policy and procedures on the application for authorization of persons engaged or intend to engaged in the export, transit, transshipment, and import of items listed in the NSGL Annex 3 to and from the Democratic People's Republic of Korea (DPRK) and Iran;

WHEREAS, DAO 19-07 is not applicable to cross-border transfer of the items listed under NSGL Annex 3 to and from DPRK and Iran, and the provision of related services such as brokering and financing. Thus, persons and activities covered by MC 21-06 and MC 21-37 of the STMO shall be subjected to the mandatory registration process as herein provided;

NOW, THEREFORE, this Circular is hereby issued for the information, guidance, and compliance of all covered persons.

Registration under the STMA

- Registration is the act of entering into the STMO registry persons who engage or intend to engage in the export, import, and re-export of strategic goods or provide related services.
- Registration is a mandatory requirement prior to applying for authorization to export, import, re-export, and provision of related services.
- The purpose of registration is:
 - To identify persons in the Philippines that are engaged or intending to engage in the activities covered by the STMA;
 - To ensure that registered persons are informed of their obligations and requirements under the STMA; and,
 - To ensure that only bona fide traders of strategic goods are issued authorization for the covered activities.

Scope and Coverage

Any person who engages or intends to engage in the export, import, and re-export of strategic goods, or provides related services such as brokering, financing, transporting, or technical assistance shall register directly with the STMO prior to applying for an authorization or a governmental end-use assurance.

Accordingly, in consonance with the STMO's phased implementation (DAO 17-07) and published guidelines, the mandatory registration process will initially start with activities

covered in MC 20-26, MC 21-06, and MC 21-37 until the coverage for other activities in the transfer of strategic goods is announced by the STMO.

Registration Application Process

- Covered persons shall submit a standard format application form (Form A1) duly signed by the authorized representative.
- The following relevant documents shall be appended to the application form and shall be submitted in English:
 - Proof of identity
 - For corporations and sole proprietors relevant license/s or business permits (e.g. SEC Registration and GIS, PEZA registration, etc.);
 - For individuals and/ or sole proprietors, government-issued identifications (e.g. National ID, Passport, etc.); or,
 - For brokers, brokers accreditation from the Bureau of Customs, as necessary.
 - Notarized copy of document appointing a “person responsible for STMA compliance.”The person responsible for STMA compliance must be the CEO, owner, or any equivalent position. The person responsible for STMA compliance should preferably hold the highest position in the company here in the Philippines.

For documents notarized overseas, the documents should be authenticated either through an Apostille (for countries signatory to the 1961 Hague Convention [note: <https://www.hcch.net/en/instruments/conventions/status-table/?cid=41>]) or a Philippine Department of Foreign Affairs (DFA) issued red ribbon (for countries not signatory to the 1961 Hague Convention), whichever is applicable.

- The standard forms are available at the STMO webpage - <https://dtiwebfiles.s3-ap-southeast-1.amazonaws.com/index.html?prefix=STMO/Forms/Registration%20Forms/>

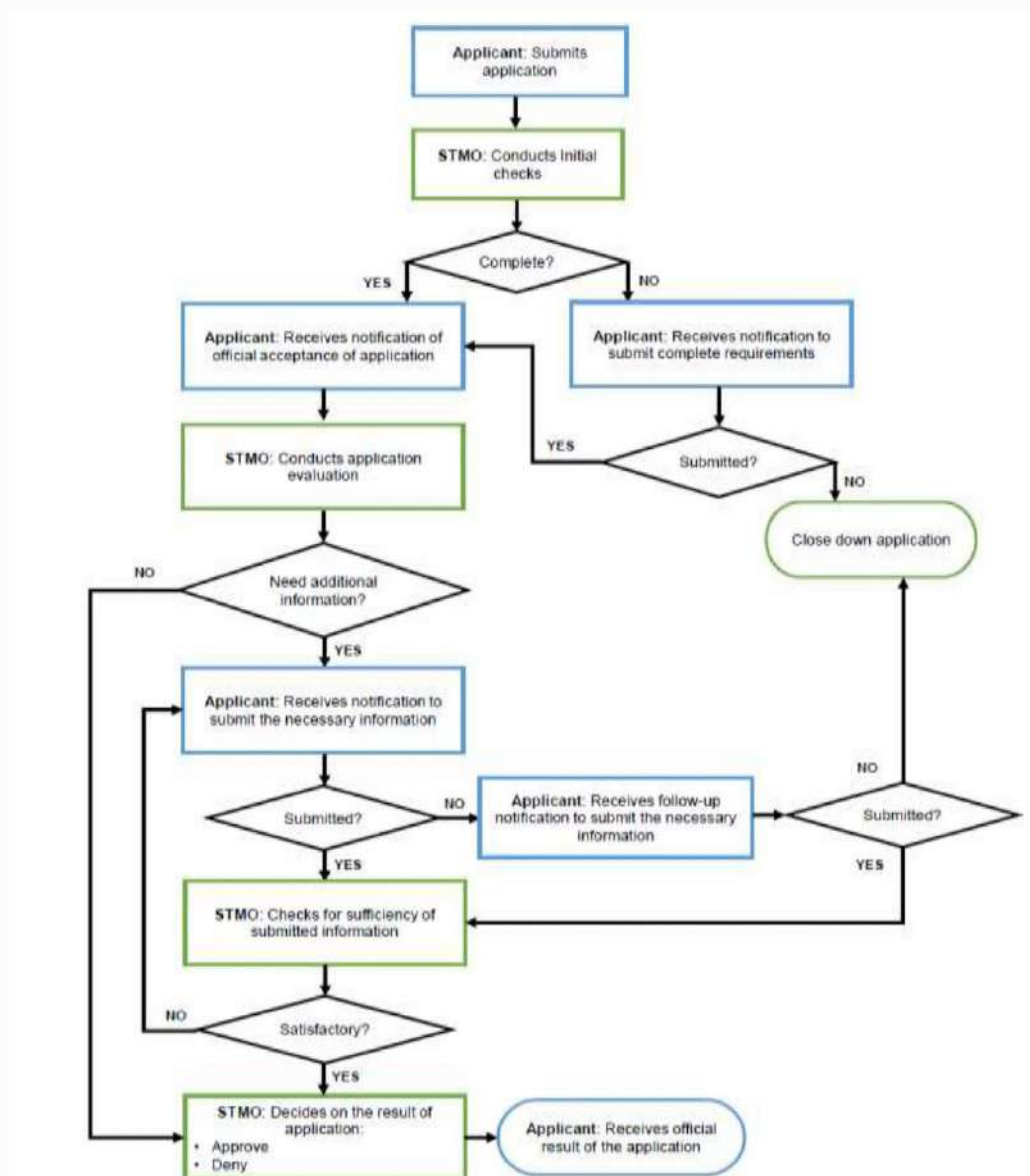
Table 1. List of Standard Forms

Form Code	Description
Form A1	Application for Registration
Form A1-1	List of Incorporators, Board of Directors, and Executive/Senior Managers

- The applicant shall submit the application form (both in Excel and scanned signed PDF) along with other documentary requirements to stmo_rad@dti.gov.ph.

Review of Applications for Registration

- Below is the STMO workflow process for reviewing registration applications:



- The STMO makes a decision after careful consideration of all available information. It may refer the application for an advisory opinion to other government agencies, if needed.
- If the STMO requires additional information or if the information submitted requires additional verification, the STMO may extend the period for an additional 30 calendar days. The applicant shall be notified within 2 calendar days of said extension.

- If the applicant fails to complete the requested information or requirements, the STMO shall send a follow-up letter to the applicant. If the applicant does not submit the required information or document within the given deadline, the STMO shall close down the application for registration.
- Section 3, Rule III of the STMA IRR states that the STMO may refuse to enter a person into the Register based on any of the following reasons:
 - If the applicant falsely represents or conceals any material fact or submits misleading information, including the submission of forged documents.
 - In the past five years, the applicant had been held responsible for violating an international embargo or sanction binding on the Philippines.
 - National security-related civil or criminal proceedings have commenced against the applicant.
 - Any other national security concerns that may exist.

Entry into the Register

- The STMO shall immediately notify the applicant on the decision of the application. For approved application, the STMO shall enter the natural or juridical person into the STMO registry and issue a paper and/or electronic registration certificate bearing the registration number, date of registration, and other relevant information.
- Any registered person shall provide the registration number when preparing and submitting a license application or in any other communication with the STMO.

Amendment of Register Entry

An amendment is any change, correction, or alteration on the relevant information submitted to the STMO during STMA registration.

- In order to amend a Register, a registered person shall submit a standard-format application form (Form A1) duly signed by the authorized representative.
- The applicant shall fill out the application form with "Amendment" as the Type of Application.



The image shows a screenshot of a form field titled "Type of Application:". Below the title are two radio button options: "New" and "Amendment". The "Amendment" option is selected, indicated by a small square next to the text.

- The applicant shall fill out the appropriate section of the application form with the updated/new information.

Example: Change in Contact Person

CONTACT PERSON				
Complete Name:	First Given Name	Middle Name	Last Name	Suffix (e.g. Jr., Sr., I, II)
Permanent Address:	House/Building No./Building Name		Street	Barangay
	Province		Region	Zip Code
				Country
Telephone/ Mobile/ Fax No.:			E-mail address:	
Date of Birth (mm/dd/yyyy):			Designation:	
Place of birth:			Government ID Number:	
Sex:	Social Classification:			
<input type="checkbox"/> Male <input type="checkbox"/> Female	<input type="checkbox"/> Able-bodied	<input type="checkbox"/> Differently-Able-bodied	<input type="checkbox"/> Indigenous Person	
	<input type="checkbox"/> Senior Citizen	<input type="checkbox"/> Youth	<input type="checkbox"/> Out-of-School Youth	

- The following documents shall be appended in the application form depending on the amendments:
 - Change in Business Name and/or Business Information (i.e. address)
 - Amended SEC Registration/ Latest GIS; or
 - Amended DTI Certificate; or
 - Amended PEZA Certificate
 - Change of Contact Person
 - Letter stating the appointment of the new contact person and reason on the amendment, e.g., the person previously appointed is no longer connected with the company.
 - Additional documents to support the amended entry, if applicable.
 - Change of Person Responsible for STMA Compliance
 - Notarized copy of the document appointing the new Person responsible for STMA Compliance.
 - Letter informing the STMO that the person previously appointed is no longer connected with the company and that a new person responsible for STMA compliance has been appointed.
 - Additional documents to support the amended entry, if applicable.
 - Change/ Additional Incorporators, Board of Directors, and/or Executive/ Senior Manager
 - Updated Form A1-1 indicating name/s with date and place of birth of new Incorporators, Board of Directors, and/or Executive/ Senior Manager.
 - Updated General Information Sheet (GIS) and/or Articles of Incorporation, if applicable.
 - Additional documents to support the amended entry, if applicable.

- The applicant shall submit the application form (both in Excel and scanned signed PDF) along with other documentary requirements to stmo_rad@dti.gov.ph.
- The STMO shall review the application within seven (7) calendar days following the submission date of the completed application form with all the requirements. During the review of the application, the STMO may request additional information from the applicant.
- The STMO may refuse to amend a register entry if in the past five years, the applicant had been held responsible for violating an international embargo or sanction binding on the Philippines, as provided under Section 3(b), Rule III of the STMA IRR.

Revocation of the Register

- The Registration is valid for a lifetime but may be revoked based on the following grounds:
 - At the request of the person entered into the Register.
 - If the person entered in the register has not applied for any authorization from STMO within two (2) years from its issuance.
 - If new facts emerge which would have resulted in a denial to enter the person onto the Register at the time of application.
 - If the person entered into the Register is held responsible for violating any legal provisions related to national security.
 - If the person entered into the Register is held responsible for violating an international sanction or embargo binding on the Philippines.
 - The natural person who is entered into the Register dies.
 - The juridical person who is entered into the Register is dissolved.
 - By order of a competent court.
 - Any other national security, foreign policy, counter-terrorism, crime control, or public safety-related concerns.

This Circular shall take effect immediately.

BIR RMC NO. 112-2021

Date Issued: September 6, 2021

The Bureau has received concerns and issues from both revenue officials and stakeholders in relation to the requirement of an Authority to Release Imported Goods (ATRIG) for the importation of perishable agricultural food products that are exempt from the value-added tax (VAT) under Section 109(I)(A) of the National Internal Revenue Code of 1997 (Tax Code), as amended. The BIR-BOC Joint Memorandum Circular (JMC) No. 1-2002 dated September 16, 2002, which was circularized by Revenue Memorandum Order (RMC) No. 48-2002, provided a list of such VAT- exempt imported products.

Consistent with the mandate as stated under Republic Act (R.A.) No. 1032, otherwise known as the "Ease of Doing Business Act of 2018", it is hereby clarified that the issuance of an ATRIG shall no longer be necessary for the importation of perishable agricultural food products, such as the unprocessed vegetable, fruits and nuts, which are exempt from VAT pursuant to Section 109(I)(A) of the Tax Code, as amended. Thus, the following provisions of JMC No. 482002, insofar as BIR is concerned, are hereby amended to read as follows:

"xxx xxx

*C. UNPROCESSED VEGETABLES PRODUCTS (Whether whole, cut, sliced, broken, dried, fresh, chilled, frozen, shelled, skinned or split), **SUCH AS BUT NOT LIMITED TO:***

xxx xxx

*D. UNPROCESSED EDIBLE FRUITS AND NUTS (Whether fresh or dried, shelled or peeled), BUT NOT BOTTLED, POWDERED OR CANNED), **SUCH AS BUT NOT LIMITED TO:***

xxx xxx

Pending resolution on the taxability of certain imported articles and the issuance of clear policies and procedures on the issuance of certifications from concerned regulatory government agencies, the appropriate ATRIG shall still be secured from the BIR on the following articles until such time that a supplemental Circular expanding the coverage of the above list shall have been issued:

1. *Feed and feed ingredient;*
2. *Fertilizers; AND*
3. *Articles subject to excise tax as well as on the raw materials, apparatus, or mechanical contrivances, and equipment specially used for the manufacture thereof.*

xxx xxx

All other issuances inconsistent herewith are deemed repealed, modified or superseded.

All internal revenue officers, employees and other concerned are enjoined to give this Circular as wide publicity as possible.

BIR RR NO. 21-2021

Issue Date: December 3, 2021

Scope

Pursuant to the provisions of Sections 244 and 245 of the Tax Code of 1997, as amended, these Regulations are hereby promulgated to implement Sections 294 (E) and 295 (D) of Title XIN of the National Internal Revenue Code, as introduced in Republic Act No. 11534 or the "Corporate Recovery and Tax Incentives for Enterprise Act" ("CREATE"), and Section 5, Rule 2 of its Implementing Rules and Regulations (IRR), which reads:

SECTION. 5 Value-added Tax (VAT) zero-rating and exemption.

--- The VAT exemption on Importation and VAT zero-rating on local purchases shall only apply to goods and services directly and exclusively used in the registered project or activity of a registered export enterprise, for a maximum period of seventeen (17) years from the date of registration, unless otherwise extended under the SIPP.

*The **direct and exclusive use for the registered project or activity** refers to raw materials, inventories, supplies, equipment, goods, packaging materials, services, including provision of basic infrastructure, utilities, and maintenance, repair and overhaul of equipment, and other expenditures directly attributable to the registered project or activity without which the registered project or activity cannot be carried out; Provided, That the vat zero-rating on local purchases shall be granted upon the endorsement of the concerned IPA, in addition to the documentary requirements of the BIR.*

Zero-Rated Sale of Goods or Properties

Section 4.106-5 of RR No. 16-2005, as amended by RR No. 4-2007, 13-2018, and 9-2021, shall now be read as follows:

"SEC. 4.106-5. Zero-Rated Sales of Goods or Properties - A zero-rated sale of goods or properties by a VAT-registered person is a taxable transaction for VAT purposes but shall not result in any output tax. However, the input tax on purchases of goods, properties, or services, attributable to such zero-rated sale, shall be available as tax credit or refund in accordance with these Regulations.

The following sales by VAT-registered persons shall be subjected to zero-percent (0%) rate:

- Export sales – “Export Sales” shall mean:
 - The sale and actual shipment of goods from the Philippines to a foreign country, irrespective of any shipping arrangement that may be agreed upon which may influence or determine the transfer of ownership of the goods so exported, paid for in acceptable foreign currency or its equivalent in goods or services, and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP); and
 - The sale of goods, supplies, equipment, and fuel to persons engaged in international shipping or international air transport operations: Provided, That the goods, supplies, equipment, and fuel shall be used exclusively for international shipping or air transport operations.

The sale of goods, supplies, equipment and fuel to persons engaged in international shipping or international air transport operations is limited to goods, supplies, equipment and fuel that shall be used in the transport of goods and passengers from a port in the Philippines directly to a foreign port, or vice versa, without docking or stopping at any other port of the Philippines unless the docking or stopping at any other Philippine port is for the purpose of unloading passengers and/or cargoes that originated from abroad, or to load passengers and/or cargoes bound for abroad: Provided, further, that If any portion of such fuel, goods, supplies or equipment is used for purposes other than that mentioned in this paragraph, such portion of fuel, goods, supplies, and equipment shall be subject to 12% VAT;

- Sales to persons or entities whose exemption from **direct and indirect** taxes under special laws or international agreements to which the Philippines is a signatory effectively subjects such sales to zero rate;
- **Sale of raw materials, inventories, supplies, equipment, packaging materials, and goods, to a registered export enterprise, to be used directly and exclusively in its registered project or activity pursuant to Sections 294 (E) and 295 (D) of Republic Act No. 11534 or the “Corporate Recovery and Tax Incentives for Enterprise Act” (CREATE Act”), and Section 5, Rule 2 of its IRR for a maximum period of seventeen (17) years from the date of registration, unless otherwise extended under**

the SIPP; Provided, That the term “registered export enterprise” shall refer to an export enterprise as defined under Section 4 (M), Rule 1 of the CREATE Act IRR, that is also a registered business enterprise as defined in Section 4 (W) of the same IRR: Provided further, That the above-described sales to existing registered export enterprises located inside ecozones and freeport zones shall also be qualified for VAT zero-rating under this sub-item until the expiration of the transitory period.

Zero-Rated Sale of Services

Section 4.106-5 of RR No. 16-2005, as amended by RR No. 4-2007, 13-2018, and 9-2021, shall now be read as follows:

“SEC. 4.108-5. Zero-Rated Sale of Services. ---

- ***In general*** – A zero-rated sale of service (by a VAT-registered person) is a taxable transaction for VAT purposes, but shall not result in any output tax. However, the input tax on purchases of goods, properties or services attributable to such zero-rated sale shall be available as tax credit or refund in accordance with these Regulations.
- ***Transactions Subject to Zero Percent (0%) VAT Rate.*** -- The following services performed in the Philippines by a VAT-registered person shall be subject to zero percent (0%) VAT rate:
 - Services other than processing, manufacturing or repacking of goods rendered to a person engaged in business conducted outside the Philippines or to a non-resident person not engaged in business who is outside the Philippines when the services are performed, the consideration for which is paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the BSP;
 - Services rendered to persons or entities whose exemption **from direct and indirect taxes** under special laws or international agreements to which the Philippines is a signatory, effectively subjects the supply of such services to zero percent (0%) rate;
 - **Sale of services, including provision of basic infrastructure, utilities, and maintenance, repair and overhaul of equipment, to a registered export enterprise, to be used directly and exclusively in its registered project or activity pursuant to Sections 294**

(E) and 295 (D) of CREATE Act, and Section 5, Rule 2 of its IRR for a maximum period of seventeen (17) years from the date of registration, unless otherwise extended under the SIPP; Provided, That the term “registered export enterprise” shall refer to an export enterprise as defined under Section 4 (M), Rule 1 of the CREATE IRR, that is also a registered business enterprise as defined in Section 4 (W) of the same IRR: Provided further, That the above-described sales to existing registered export enterprises located inside ecozones and freeport zones shall also be qualified for VAT zero-rating under this sub-item until the expiration of the transitory period.

- Services rendered to persons engaged in international shipping or air transport operations, including leases of property for use thereof: Provided, that these services shall be exclusively for international shipping or air transport operations, Thus, the services referred to herein shall not pertain to those made to common carriers by air and sea relative to their transport of passengers, goods or cargoes from one place in the Philippines to another place in the Philippines, the same being subject to twelve percent (12%) VAT under Sec. 108 of the Code.
- Transport of passengers and cargo by domestic air or sea vessels from the Philippines to a foreign country. Gross receipts of international air or shipping carriers doing business in the Philippines derived from transport of passengers and cargo from the Philippines to another country shall be exempt from VAT; however, they are still liable to a percentage tax of three percent (3%) based on their gross receipts derived from transport of cargo from the Philippines to another country as provided for in Sec. 118 of the Tax Code; and
- Sale of power or fuel generated through renewable sources of energy such as, but not limited to, biomass, solar, wind, hydropower, geothermal and steam, ocean energy, and other emerging sources using technologies such as fuel cells and hydrogen fuels: Provided, however, that zero-rating shall apply strictly to the sale of power or fuel generated through renewable sources of energy, and shall not extend to the sale of services related to the maintenance or operation of plants generating said power.

Repealing Clause

Any rules and regulations, issuances or parts thereof inconsistent with the provisions of these Regulations are hereby repealed, amended or modified accordingly.

Separability Clause

If any of the provisions of these Regulations is subsequently declared unconstitutional, the validity of the remaining provisions hereof shall remain in full force and effect.

Effectivity

This issuance shall take effect immediately following its publication in a leading newspaper of general circulation, and shall cover transactions entered into the third quarter of Taxable Year 2021 and onwards.

DTI DAO NO. 21-07

Issue Date: November 29, 2021

Republic Cement & Building Materials Inc. (RCBM), CEMEX – Solid Cement Corporation/Apo Cement Corporation, and Holcim Philippines Inc. (HPI), filed applications for anti-dumping on Ordinary Portland Cement Type 1 (AHTN Code 2523.29.90) and Blended Cement Type 1P (AHTN Code 2523.90.00) imported from Viet Nam. The applications alleged that the said products are being dumped in the country, and by reason thereof is causing material injury to the local cement industry producing like product.

The period of investigation for dumping covered import transactions from July 2019 to December 2020 while the period of investigation for injury considered relevant information from 2017 to June 2020.

The Department of Trade and Industry acting pursuant to RA 8752 (Anti-Dumping Act of 1999), and after preliminary determination, has found that Type 1 and Type 1P cement originating from Viet Nam are being dumped, causing material injury to the domestic cement industry.

IN VIEW THEREOF, provisional anti-dumping duties in the form of a cash bond shall be imposed for four (4) months, from the date of effectivity of this Order, on importation of Type 1 and Type 1P cement originating from Viet Nam.

The records of the case shall be transmitted to the Tariff Commission for a formal investigation to determine if all of the legal requirements for the application of definitive anti-dumping duties have been met.

The non-confidential report of the preliminary anti-dumping measures investigation can be accessed at the DTI website: https://bit.ly/ADV_AntiDumping-VN.

This Order shall take effect upon issuance of the relevant order by the Bureau of Customs.

A notice of this Order shall be furnished to the Department of Finance and individual notices shall be sent to interested parties on record. Member economies of the World Trade Organization and Member States of the Association of Southeast Asian Nations shall be notified through appropriate channels.

SO ORDERED.

CMO NO. 34-2021

Issue Date: October 26, 2021

Objectives

- To provide for the integration of the Automated Inventory Management System (AIMS) to the Bureau's Electronic-to-Mobile (E2M) Raw Materials Liquidation System (RMLS).
- To provide for the procedures and define the duties and responsibilities of Bureau personnel for the effective implementation of the RMLS.

Scope

This Order shall apply to all goods declarations for warehousing or the Warehousing Single Administrative Document (WSAD) lodged through the E2M system and processed using the Automated Bonds Management System (ABMS).

CMO No. 17-2021, Section 4.1.7 (a).

General Provision

- The RMLS is an automated system which determines the volume and value of the raw materials exported and subject for liquidation, including the duties and taxes due on the allowable residues/wastages/by-products and other portion of the imported article/s, entered through warehousing but no longer usable for the manufacture of the articles to be exported.
- To fully implement the RMLS, the AIMS shall electronically transmit to the RMLS module the following reports, subject to existing conditions as provided under CMO No. 20-2021, and in accordance with the formats as required by the Bureau:
 - Raw Materials Reports (RMR) which shall include the following:
 - Entry Report (WSAD);
 - Withdrawal Report which includes either Withdrawal for Production or Withdrawal for Consumption; and
 - Finished Product report; and
 - Raw Materials Usage Report (RMUR), commonly known as Statement of Liquidation.

cf. CAO No. 1-2009, section 2.26.

CAO 14-2020, Section 14.

- The RMLS shall be implemented for all bonded goods where the general warehousing bond was processed under the ABMS with "Approved" status, and where the imported raw materials were cleared using goods declaration for warehousing with "Arrived" status in the E2M system.

Operational Procedure

For warehousing goods declaration processed under the procedure in this Order for all bonded goods, the following procedures shall be undertaken:

- **Transmittal and Validation of Raw Materials Report.**
 - The AIMS shall electronically transmit the RMR to the RMLS.
 - The warehouseman or storekeeper as the case may be, shall verify and cross validate the individual report included in the RMR with the information in the AIMS and those in his/her possession.
 - If discrepancies are found, the warehouseman or storekeeper as the case may be, shall reject the RMR by clicking the **"Tag Examined Failed"** function. The CBW operator shall be notified of the rejection of the RMR for the necessary correction.
 - If all submitted reports are verified to be in order, the warehouseman or storekeeper as the case may be, shall click the **"Tag Examined"** function.
 - RMR with **"Examined"** status shall subject to final review by the Chief of the operating division.
 - If the Chief of the operating division still has findings in the RMR, he/she shall click the **"Tag Disapproved"** function. The docket will be returned to the warehouseman or storekeeper as the case may be for appropriate action in accordance with this Order.
 - If the RMR is in order, the Chief of the operating division shall approve the RMR by clicking the **"Tag Approved"** function. Upon approval, the reports will be recorded in the Raw Materials Usage Account (RMUA) in the RMLS.
- **Liquidation of the Warehousing Goods Declaration and the Warehousing Bond.**
 - The AIMS shall electronically transmit to the RMLS the RMUR with a status of "Stored".
 - The assigned account officer shall examine the RMUR in the RMLS and if there are no inconsistencies, shall click the "Tag Evaluated" function. If the RMUR has discrepancies, the account officer shall click the "Tag Examined Failed" function.

- The RMUR with "**Evaluated**" status shall be subject to further validation by the Chief of the operating division.
- If the Chief still has findings in the RMUR, he/she shall tick the "**Tag Rejected**" function and return the docket to the account officer for appropriate action.
- If the RMUR is in order, he/she shall click the "**Tag Validated**" function for the liquidation of the WSAD by the Liquidation and Billing Division (LBD).
- The LBD shall either approve or disapprove the RMUR. If disapproved, the LBD shall click the "**Tag Disapproved**" function. If approved, the LBD shall tick the "**Tag SAD Liquidated**" function.
- Once the WSAD is Liquidated, RMUR shall be forwarded to the Bonds Division for cancellation of the bond.

The Chief, Bonds Division shall tick the "Revert Bond" function so that the corresponding amount shall be credited again to the general warehousing bond.

Role of MISTG and ITDD in the Implementation of RMLS.

The Management Information System and Technology Group (MISTG) in coordination with the Interim Training and Development Division (ITDD) shall conduct the necessary training and seminar on the use of the RMLS by concerned offices and personnel of the Bureau before the implementation of this Order. The Deputy Commissioner, MISTG is likewise given the authority to issue the necessary memoranda for the effective implementation of this Order.

Repealing Clause

All other CMOs, memoranda or parts thereof which are inconsistent with this Order are hereby deemed repealed and/or modified accordingly.

Effectivity

This Order shall take effect five (5) days after publication in a newspaper of general circulation.

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

CMO NO. 36-2021

Issue Date: November 22, 2021

Scope

- This order covers the guidelines and procedures for the creation of a Quality Management Unit (QMU) in all Collection Districts and the conduct of Surveillance/ Re-certification Audits. This order provides the activities for ISO Certification Orientation, Office of the Strategic Management (OSM) Target Setting, Document Submission, New Document Audit, Surveillance Audit (Internal), Management Review, Procurement of Certifying Body, Surveillance Audit (External) and Awarding of Certificates relevant to the maintenance of ISO certificate functions to all ISO certified Ports, Sub-Ports, and offices.

Objectives

- To provide a systematic and disciplinary approach in the evaluation and improvement of the Internal Organization for Standardization (ISO) 9001:2015 Quality Management System of the Certified Ports
- To ensure that the corrective actions on administrative and operational deficiencies are observed, corrected, and implemented immediately
- To guarantee the continuity and success of the Internal Organization for Standardization (ISO) 9001:2015 Quality Management System activities in the port
- To provide the Interim Internal Quality Management Office (IIQMSO) reports and updates of the Collection Districts Quality Management System

General and Administrative Provisions

- Organizational Structure



- Creation of Quality Management Unit in all Collection Districts to guarantee the continuity and success of the International Organization for Standardization (ISO) 9001:2015 Quality Management System activities in the port.
- The Quality Management Unit shall be composed of one (1) Lead Auditor, minimum of three (3) Internal Quality Auditors for Administration, Assessment, and Operations (Passenger Service if applicable), Quality Management Coordinator/s, and one (1) Document Controller who shall be regular employees of the Bureau designated by the District Collector.
- The Quality Management Unit shall ensure that the Ports and its subports are compliant to the existing statutory laws, rules and regulations of the Bureau of Customs and other regulatory agencies, and conformant to ISO 9001:2015 Quality Management System – Requirements Standard.
- The Quality Management Unit shall establish an audit program for the Port and its Subports.
- The Quality Management Unit shall submit reports every after major Cyclic Timeline Activity (Target Setting, Document Submission, New Documents Audit, Surveillance Audit (Internal/Port level), Management Review, Procurement of Certifying Body, Surveillance Audit (External) and Awarding of Certificates) signed by the District Collector to the Commissioner attention to IIQMSO.

Duties and Responsibilities

- Lead Auditor — manages the QMU in the performance of internal audits, ensuring that internal audits comply with applicable standards, regulations, and guidance (e.g., ISO 19011) and that resulting reports are fair, impartial, and useful.

- Internal Quality Auditor — ensures that organizational processes and the services that result complies with the requirements of standards (e.g., ISO 9001), as well as customer, regulatory, and the organization's own requirements.
- Quality Management Coordinator — assist the QMU in terms of coordination and preparation for upcoming audit activities.
- Document Controller — serves as the repository of all audits documented information.

Procedure on Internal Quality Audit

- The Lead Auditor shall prepare the Audit Plan and Notice to Audit and shall disseminate the same to the concerned Internal Quality Auditors and auditees thirty (30) days prior to the schedule of audit.
- During the opening conference, the Lead Auditor shall present the Audit Objective, Audit Type, Audit Method, Audit Criteria, Audit Scope, Audit Process and Audit Plan to the auditees.
- After the opening conference, the audit team shall execute the audit as planned and shall assess if the division/office to be audited is compliant to the applicable stator laws, rules, and regulations of the Bureau and of other regulatory agencies and conformant to the ISO 9001:2015 Quality Management System requirements.
- After the audit execution, each auditor shall prepare their respective findings and the same shall be presented to the Lead Auditor during the pre-closing conference.
- During the pre-closing conference, the Lead Auditor shall review the appropriateness of the statement of observations, the audit evidence, the criteria used and the classification of findings. Lead Auditor may recommend change if needed.
- The audit team shall finalize the audit report and the same shall be presented to the auditees during the closing conference. Within twenty-four (24) hours from the closing conference, the audit report shall be transmitted by the audit team to the auditee.
- The auditee shall submit the accomplished audit report with intended action/correction and corrective actions, as the case may be, within three working (3) days from the closing conference.
- Upon receipt of the accomplished audit report, the audit team shall determine if the stated actions are acceptable or not. In which case, the audit team shall notify the auditee in writing within two (2) working days from receipt thereof.

- Within three (3) working days from the closing conference, an after-audit report shall be submitted by the Audit Team to the District Collector.
- The Audit Team shall monitor the compliance and implementation of the intended, correction, and corrective actions. Three (3) working days from the implementation date, a reminder notice shall be issued. In case of non-implementation of action within the stipulated date, a notice of non-compliance shall be addressed to the auditee.
- The audit team shall verify the effectiveness of the corrective action at least three (3) months prior to the next audit schedule. If found effective, the auditor concerned shall affix his or her signature on the Corrective Action Report. Otherwise, issue another Corrective Action Report.
- Any clause that needed further clarification in regard to the execution of this order must be referred and resolved with the IIQMSO.

Prohibition

No auditor shall be designated to assess their own office, nor audit the office which may result to conflict of interest.

Prescriptive period for an auditor to assess their previous office is one (1) year from last day from office.

Transitory Provisions

Upon initial implementation of this order the Interim Internal Quality Management System Office shall assist the QMU of the Collection Districts. Once the trainings of Internal Quality Auditors are completed, this order shall take full effect.

Separability Clause

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

Effectivity

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

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

CMC NO. 235-2021

Issue Date: October 29, 2021

With reference to the letter dated 19 October 2021 from Engr. Ana Trinidad F. Rivera, Director IV, Center for Cosmetics and Household/Urban Hazardous Substances Regulation and Research of the Food and Drug Administration (FDACCHUHSRR), please be informed that scope of the new FDA Regulations on Household/Urban Hazardous Substances (HUHS) pursuant to FDA Circular No. 2020025 and the transitory period in effect only covers HUHS products intended for (1) Consumer (Household and Urban) and (2) Institutional Use, and does not apply to products intended for industrial use. Hence, establishments engaged in the importation of products intended for industrial use shall no longer be required to secure a License to Operate (LTO) and Certificate of Product Registration (CPR) from the FDA.

For information and reference.

CMC NO. 254-2021

Issue Date: October 12, 2021

With reference to above subject, all concerned are informed of the following procedural codes created in the E2M System:

New Procedural Code	Description	Exemptions
B12	National Dairy Authority	Duty Exempt
C27	Department of Health	VAT and Duty Exempt

For information and guidance.

CMC NO. 255-2021

Issue Date: November 26, 2021

With reference to the letter dated October 22, 2021 from Engr- Ana Trinidad Fa Rivera, MSc, Director IV, Center for Cosmetics and Household/Urban Hazardous Substances Regulation and Research, FDA, Department of Health (DOH) requesting for assistance in disseminating to the different divisions/groups/ports under the Bureau of Customs (BOC) that the licensing and registration requirements for vapor product and heated tobacco product (HTP) establishments and products are not yet mandatory in view of the existing 18-month transitory period as prescribed by the implementing rules and regulation of Republic Acts (RA) 11346 and 11467. It is also reiterated that the full enforcement of the FDA regulatory guidelines for these products shall be on May 24, 2022.

For information and guidance.

CMC NO. 256-2021

Issue Date: November 22,2021

With reference to the letter reply to Carla Jane Salanap, Purchasing Officer, K2RJL Industrial Sales and Services Corporation dated January 29, 2021 from Engr. William P. Cufiado, Director, Environmental Management Bureau (EMB), Department of Environment and Natural Resources (DENR), copy furnished the Bureau of Customs, informing that the importation of copper slag for the purpose of sandblasting is not allowed pursuant to Chapter 10 of DENR Administrative Order (DAO) No. 2013-22: Revised Procedures and Standards for the Management of Hazardous Wastes (Revising DAO 2004-36). Based on DAO 2013-22, slag (or aggregate) can only be imported for the purpose of further refining.

Further, any entities who will import slag for the above-mentioned allowed purpose is required to register as an Importer thru the Online Permitting and Monitoring System (OPMS) and once approved must secure Importation Clearance (IC) from that Office. The application for IC must be submitted thru OPMS at least thirty (30) days prior to shipment's arrival.

For information and guidance.

OCOM MEMO NO. 153-2021

Issue Date: November 2, 2021

With reference to the letter addressed to the Commissioner of Customs dated October 19, 2021 from Commodore Eduardo B. Gongona, PCG (Ret.), National Director, Bureau of Fisheries and Aquatic Resources (BFAR), Department of Agriculture (DA) requesting to prioritize the unloading and all necessary arrangements in relation to fish importations under the aforesaid FAO in order to fast track the delivery of these imported products into the wet markets and to arrest the increasing trend of fish prices due to limited supply.

For information and compliance.

OCOM MEMO NO. 159-2021

Issue Date: April 8, 2021

In order to determine the risk levels of shipments tagged suspicious and seized, ensure the effective performance of Selectivity System and to determine the appropriate Fraud Code on Inspection Act to accord on shipments once the image is found to be suspicious and tagged suspicious-positive and tagged suspicious-negative. The following guidelines shall be followed by the Customs Examiners/Appraisers in filling out the Inspection Act:

- After the evaluation of assessment of goods declaration, Customs Examiner/Appraisers must determine the offense or risk using the 'Fraud Code' dropdown list, which can be in multiple selection:

Code	Description
GENDG	Generally Described Goods
MDECG	Misdeclaration of Goods
MDECP	Misdeclaration in Packaging
MDECQ	Misdeclaration in Quantity
MDECW	Misdeclaration in Weight
MISCL	Misclassification of Goods
VALAD	Value Adjustment
VALBE	Below Reference Value
VALUN	Undervaluation of Goods
REGFA	Fake Regulatory Permit or Clearance
REGNO	No Regulatory Permit or Clearance
UNDEC	Undeclared Items
SEIZE	Seized
XRAY+	Tagged Suspicious – Positive
XRAY-	Tagged Suspicious – Negative

- Selection of fraud code is mandatory except on shipments with no discrepancy between the declaration and the actual findings upon document, non-intrusive or physical examination and/or final assessment.
- A shipment with no selected fraud code/s will automatically be considered as zero risk in the compliance scorecard.
- In case there are other changes of findings not included in the fraud code list, it must be reported using the Information Box (Free Text).
- Also, said information Box may contain further details for risk analysis or any reports on the conduct of examination and other supplemental data that support the selected Fraud Code/s.

- Failure on the part of customs officer to perform the duties as stipulated in Section 421 of the CMTA shall be penalized according to 1431 of Title XIV of the same Act.
- All the data and other information provided in the Inspector Act shall form part of the evaluation of the Risk Management Office for its regular update and recalibration of the Bureau's Selectivity Screens.
- For widest dissemination and strict implementation.

OCOM MEMO NO. 160-2021

Issue Date: December 3, 2021

In the interest of the service, Customs Special Order No. 104-2020 creating the Local CCCs Implementation Review Team is hereby revoked. Amendment shall be prepared to ensure that all functions necessary to pursue and carry out the objective set forth in this order are performed and sustained.

Effective immediately.

AOCG MEMO NO. 595-2021

Issue Date: November 5, 2021

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 3 November 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-234	"BYD SONG PLUS DM-I"	8703.60.72	MFN - 30% Ad Valorem ACFTA - 5% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 596-2021

Issue Date: November 8, 2021

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 November 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-195	"SCREW PAN (6 MM X 6 MM), PART NO. 90005-KY7-0003"	7318.15.90	MFN - 10% Ad Valorem ATIGA - Zero*
21-212	"SCREW TAPPING (5 MM X 12 MM), PART NO. 93903-35280"	7317.15.90	MFN - 10% Ad Valorem ATIGA - Zero*
21-213	"SCREW TAPPING (4 MM X 12 MM), PART NO. 93903-34380"	7318.15.90	MFN - 10% Ad Valorem ATIGA - Zero*
21-233	"G-SHOCK DW-5600E OBJECT WALL DISPLAY"	9405.60.90	MFN - 10% Ad Valorem PJEPA - Zero* AJCEPA - Zero*
21-235	"PANASONIC AIR PURIFIER, MODEL NO. F-PXM35ASP"	8421.39.20	MFN - 1% Ad Valorem ACFTA - Zero*
21-283	"EMBORG MOZARELLA CHEESE, SHREDDED TOTAL FAT 21%, 40% F.I.D.M., MOISTURE MAX 4.7%"	0406.90.00	MFN - 7% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 597-2021

Issue Date: November 12, 2021

With reference to the letter dated November 2, 2021 from Angelo Salvador M. Benedictos, Director, Bureau of International Trade Relations, Department of Trade and Industry (BITR-DTI) providing updates regarding the following implementation arrangements for Third Party Invoicing, replacement of Certificate of Origin (CO) Form AHK, and CO forms issued retroactively:

Third-Party Invoicing (TPI)

For ASEAN-Hong Kong Free Trade Agreement (AHKFTA), TPI refers to a situation where the business entity issuing invoice is located in a country other than the AHKFTA exporting party. As such, in case the exporter and company issuing invoice are located in the same country, the following arrangements will apply:

Box No.	Information to be filled in CO form AHK
Box 7	Name and country of the company issuing the final invoice for importation.
Box 10	Number and date of the final invoice.
Box 13	"Third-party invoicing" should NOT be ticked.

In the case of TPI with more than three (3) countries involved, following arrangements will apply:

Box No.	Information to be filled in CO form AHK
Box 7	<ul style="list-style-type: none"> Name and country of the company issuing the TPI should be provided. It is advisable to provide the name and country of the company issuing the final invoice, or if known, the name and
	country of all companies issuing the TPI invoice to allow for ease of Customs clearance.
Box 10	<ul style="list-style-type: none"> Number and date of the invoice issued by the manufacturers or the exporters and the number and date of the final invoice for importation, if known. In the absence of such information, the number and date of the invoice from any last country that is known to the Issuing Authority may be reflected.
	<ul style="list-style-type: none"> In the case that the final invoice number and date is not shown in the CO form AHK, further information may be requested at time of importation in order to verify the linkage of the transactions involved.
Box 13	<ul style="list-style-type: none"> "Third-party invoicing" should be ticked.

In cases where there is any discrepancy between information reflected in the CO form AHK and the final invoice attached to the said CO for import customs clearance, the AKHSCROO also agreed that it shall not be basis for an outright rejection by the customs authority of the importing party. Instead, they may request additional information from the importer or undertake the verification, as necessary.

Replacement of CO form AHK

If an AHKFTA party wants to amend/replace a CO form AHK in accordance with paragraph (b), Rule 8 of the OCP, the following will apply:

- Amended CO form AHK should have a new reference number and issuance date;
- Rule 9 of the CO should be followed, i.e. if the CO form AHK is amended more than three (3) working days after the declared shipment date, Box 13 should be marked "Issued Retroactively"; and
- The reference number and date of issue of the original CO may be indicated in Box 7 of the amended CO.

Issued Retroactively

In relation to counting the number of "working days" and marking "Issued Retroactively" in Box 13, please refer to the illustration below for the agreed arrangements:

Sun	Mon	Tue	Wed	Thur	Fri	Sat
26 Sep	27 Sep	28 Sep	29 Sep	30 Sep	1 Oct	2 Oct
			Declared shipment date (Day 0)	Working Day (Day 1)	Public holiday in Hong Kong	
3 Oct	4 Oct	5 Oct	6 Oct	7 Oct	8 Oct	9 Oct
	Working Day (Day 2)	Working Day (Day 3)	Begin to mark "Issued Retroactively" (Day 4)			

For questions and clarifications, BTR-DTI named Ms. Ma. Monica M. De Guzman (MaMonicaDeGuzman@dti.goc.ph) or Ms. Kiezel T. Gendrano (KiezelGendrano@dti.gov.ph).

For information and guidance.

AOCG MEMO NO. 598-2021

Issue Date: November 12, 2021

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 10 November 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-227	"BYD QIN PLUS DM-I"	8703.60.62	MFN - 30% Ad Valorem ACFTA - 5% Ad Valorem
21-258	"NESTLE CARNATION CONDENSADA SWEETENED CONDENSED CREAMER"	1901.90.31	MFN - 7% Ad Valorem ATIGA - Zero*

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

AOCG MEMO NO. 599-2021

Issue Date: November 12, 2021

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 08 November 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-227	"DXN APPLE JUICE DRINK"	2009.79.00	MFN - 7% Ad Valorem ACFTA - Zero*

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

AOCG MEMO NO. 602-2021

Issue Date: November 18, 2021

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 November 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-237	"PANASONIC AIR PURIFIER MODEL NO. F-PXM55ANP"	8421.39.20	MFN - 1% Ad Valorem ACFTA - Zero*
21-232	"Z LINE MODEL"	8479.89.39	MFN - 1% Ad Valorem
21-236	"PANASONIC AIR PURIFIER F-PXT50AKP"	8421.39.20	MFN - 1% Ad Valorem ACFTA - Zero*
21-144	"MINIMA PLYWOOD PANEL (MODEL-MMX22790) WITH ACCESSORIES"	8480.60.00	MFN -1% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 603-2021

Issue Date: November 18, 2021

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 12 November 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-228	"BYD e2"	8703.80.98	MFN - 30% Ad Valorem ACFTA - 30% Ad Valorem
21-229	"BYD HAN"	8703.80.97	MFN - 30% Ad Valorem ACFTA - 30% Ad Valorem
21-245	"BYD EA-1 DOLPHIN"	8703.80.98	MFN - 30% Ad Valorem ACFTA - 30% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 604-2021

Issue Date: November 26, 2021

This is with reference to the letter-reply to Ms. Pandain dated October 26, 2021 with IIS Transaction No. CO-2021-039782 inquiring the requirements for the export of five (5) kilograms of black color tektite stone to the Czech Republic.

Noting that the said materials are personal collections maintained in the said country. EMB-DENR interposed no objection to the proposed export without need of Export Clearance subject to the following conditions that:

- It shall be limited to the declared type and quantity of material; and
- It does not preclude compliance with the requirements of other government agencies having mandates or jurisdiction regulating the same, as well as with the domestic regulation of the country of import.

For information and guidance.

AOCG MEMO NO. 617-2021

Issue Date: November 26, 2021

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 24 November 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-259	"SCOTT'S EMULSION ORANGE FLAVOUR COD LIVER OIL (200 ML)"	2106.90.72	MFN - 7% Ad Valorem ATIGA - Zero*
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 618-2021

Issue Date: November 26, 2021

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 22 November 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-260	"SCOTT'S EMULSION ORANGE FLAVOUR COD LIVER OIL (400 ML)"	2106.90.72	MFN - 7% Ad Valorem ATIGA - Zero*
21-249	"KETCHUP CONC N OS"	3302.10.90	MFN -1% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 622-2021

Issue Date: December 3, 2021

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 29 November 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-261	"SCOTT'S DHA GUMMIES ORANGE FLAVOUR (1X60s)"	2106.90.72	MFN - 7% Ad Valorem ATIGA - Zero*
21-263	"SCOTT'S DHA GUMMIES STRAWBERRY FLAVOUR (1X60s)"	2106.90.72	MFN - 7% Ad Valorem ATIGA - Zero*
21-273	"NESTLE MILKMAID FULL CREAM RECOMBINED SWEETENED CONDENSED MILK"	0402.99.00	MFN - 5% Ad Valorem ATIGA - Zero*
21-300	"INSTANT COFFEE BLC"	In-Quota: 2101.11.10A Out-Quota: 2101.11.10B	In Quota: MFN - 30% Ad Valorem ATIGA - Zero* Out-Quota: MFN - 45% Ad Valorem ATIGA - Zero*
21-303	"PREMIX BROWN"	2106.90.99	MFN - 7% 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:

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