



# CUSTOMS GAZETTE

**Updates on Customs-Related Matters**

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# In Brief


**TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR) - AOCG MEMO NO. 576-2021 (page 43)**

# CMC NO. 200-2021

Issue Date: September 21, 2021

This is with reference to the letter of Atty. Catibayan informing of the issuance on August 27, 2021 **with validity until February 27, 2022** of CLE with Reference No. STMO-COE-2021-017 upon request of ELBIT SYSTEMS LAND, LTD. and LEFREIGHT CARGO TRANSPORTATION CORPORATION on behalf of the AFP FINANCE CENTER for the importation of the following military goods:

Description of the item/s	NSGL code	HS Code	Quantity of the item	QR Code
AUTONOMOUS TRUCK MOUNTED ORDINANCE SYSTEM (ATMOS) 155MM 52 CAL. GUN SYSTEMS, MOUNTED ON 6X6 MAN TRUCKS	ML2	----	** 12 systems **	
FIRE CONTROL SYSTEM FOR ATMOS (GFCS)	ML5	----	** 12 systems **	
FCS FOR BATTERY FIRE DIRECTION CENTER (FDC) INCLUDING SHELTER	ML5	----	** 3 systems **	
FCS FOR RECONNAISSANCE WITH TARGET ACQUISITION SYSTEM (TAS) + CORAL DISMOUNTED KIT	ML5.b	----	** 1 unit **	
METEOROLOGICAL STATION INCLUDING COMBAT-NG	ML5	----	** 1 unit **	

MAINTENANCE GFE VEHICLE INTEGRATION WITH SPECIAL TOOLS AND SPARE PARTS, COMBAT NG AND TACTICAL COMPUTER	ML6.a	----	** 1 unit **	
AMMUNITION MAN TRUCK (6X6) INTEGRATION WITH CRANE, COMBAT NG AND TACTICAL COMPUTER	ML6.a	----	** 1 unit **	
COMBAT NG LICENSE FOR BATTERY LEVEL	ML5	----	** 2 units **	
INTEGRATED LOGISTIC SUPPORT PACKAGE INCLUDING SPARE PARTS	ML5	----	** 1 unit **	

The CLE was granted in accordance with Section 15 of Republic Act no. 10697, wherein an authorization is not required under the following circumstances:

- Import of strategic goods by the government for the use of the Philippine military or police forces;
- Temporary export of strategic goods by the government for the use of the Philippine military or police forces assigned outside of Philippine jurisdiction;

- Export, transit, and transshipment of strategic goods which are provided in connection with a military, peacekeeping, or government humanitarian mission;
- Export, import, transit and transshipment of strategic goods by the government in connection with law enforcement activities; and
- Any other circumstances as provided by the NSC-STMCom pursuant to Section 7(f) of this Act.

In addition, STMO requests submission of the attached Import Release Confirmation within fifteen (15) days upon the importation of the items listed in the CLE.

For information and appropriate action.

# CMC NO. 208-2021

Issue Date: October 1, 2021

This is referring to the email dated September 21, 2021 with attached Public Advisory issued by Ferdinand S. Salcedo, MD, MPH, CESO IV, Director IV, BOQ, Department of Health (DOH) on the use of TradeNet for applications of clearances for transportation of biological specimens effective September 13, 2021.

The use of TradeNet is in compliance with the Anti-Red Tape authority (ARTA) Memorandum Circular issued on March 5, 2021. It aims to reduce the processing time and harmonize procedures involved in importation and exportation thereby resulting to a more efficient delivery of service.

TradeNet has gone live on September 13, 2021.

Moreover, in order to facilitate the ease in the transitioning of the process to the use of TradeNet, only identified stakeholders will be using the system beginning its go live date. Other stakeholders will have to secure clearances through the old system until further announcement.

For information and appropriate action.



# CMC NO. 211-2021

Date Issued: October 13, 2021

This is with reference to the Advance Copy of Circular dated 09 August 2021 from Atty. Christian D. Natividad implementing the Guidelines and Procedures on the Pilot Implementation of the Application, Processing, Issuance, and of License if Importer and Exporter of OMB regulated items through the tradenet.gov.ph.

The scope of these guidelines shall apply to pilot users identified for accreditation/licensing application as OMB Importers/Exporters using the Tradenet. However, while the Importer and Exporter Accreditation/Licensing is in electronic form, this does not preclude the presentation and acceptance of manually prepared amended permit in cases allowed by the rules.

The Pilot Implementation shall run until the end of September 2021.

For information and guidance.

# CMC NO. 215-2021

Issue Date: October 4, 2021

This is with reference to the letter dated September 26, 2021 from George Y. Culaste, Ph D, Director, BPI-Department of Agriculture (DA) informing this Bureau that BPI has not issued any Sanitary and Phytosanitary Import Clearance (SPSIC) for the importation of fresh carrots from the People's Republic of China (PROC).

The said Office also requests for the conduct of a joint inspection of all consignments of plant origin to its Plant Quarantine Services (PQS) offices at the port/s of entry and to seize and confiscate all importations of carrots and other agricultural products without the required SPSIC issued by the BPI.

In addition, assistance is also requested to operationalize Section 3 of Customs Memorandum Order (CMO) No. 4-2007 with subject: Implementation of the Memorandum of Agreement (MOA) between the Department of Finance and Department of Agriculture (DA) on Anti-Smuggling.

For information and guidance.

# CMC NO. 218-2021

Issue Date: October 15, 2021

With reference to the letter dated 07 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 the licensing and regulation requirements for Household/Urban Hazardous Substances (HUHS) establishments and products, respectively, have been reinstated by virtue of Administrative Order (AO) No. 20190019 and its implementing guidelines prescribed in FDA Circular No. 2020-025.

Accordingly, the FDA-CCHUHSRR, through FDA Circular No. 2021-011, provided the HUHS industry and stakeholders with a transitory period until 31 December 2021 to fully comply with the newly implemented licensing and registration requirements. This allows the said industry and stakeholders to engage in the manufacture, importation, exportation, sale, offer for sale, distribution, transfer, promotion, advertising, and/or sponsorship of HUHS products without the requisite License to Operate (LTO) as HUHS establishment and Certificate of Product Registration (CPR) while they are in the process of completing the documentary requirements as well as the lodging of their LTO/CPR applications with FDA.

As further provided in FDA Circular No. 2021-011, a moratorium period is in effect throughout the transitory period where no government agencies shall require FDA authorizations (LTO, CPR and other certifications or clearances) while the HUHS industry are in the process of complying with the new regulations.

The letter also provides the list of products covered by FDA Circular No. 2020-025 including the transitory period and the list of categories not covered by the same.

# CMC NO. 220-2021

Issue Date: October 26, 2021

This refers to Republic Act No. 11506 entitled "*An Act Granting San Miguel Aerocity Inc. a Franchise to Construct, Develop, Establish, Operate and Maintain a Domestic and International Airport in the Municipality of Bulakan, Province of Bulacan, and to Construct, Develop, Establish, Operate and Maintain an Adjacent Airport City*".

Section 16 thereof provides:

**Section 16. Tax Exemptions.** - During the ten-year construction period, the grantee, its successors or assignees, shall be exempt from any and all direct and indirect taxes and fees of any kind, nature or description, which emanate exclusively from the construction, development, establishment, and operation of the airport and Airport City, including income taxes, value-added taxes, percentage taxes, excise taxes, documentary stamp taxes, customs duties and tariffs, taxes on real estate, buildings and personal property, business taxes, franchise taxes, supervision fees, and permit fees levied, established or collected, or may be levied, established or collected, by any city, municipal, provincial or national authority.

Thus, pursuant to RA No. 11506, all concerned are informed that San Miguel Aerocity Inc. (SMAI) is exempt from the payment of any and all direct and indirect taxes, customs duties, tariffs, and fees of any kind, nature and description, which emanate exclusively from the construction, development, establishment, and operation of the airport and Airport City, subject to the submission of a Tax Exemption Indorsement from the Department of Finance, along with the commercial documents, and other necessary submissions concerning the importation.

Furthermore, pursuant to Bureau of Internal Revenue Ruling No. OT-324-2021, the coverage of the tax exemption granted to SMAI shall be within the ten-year construction period, which started on 15 January 2021 (effectivity date of SMAI's Franchise) and will end on 14 January 2031.

This Circular shall take effect immediately.

# CMC NO. 230-2021

Issue Date: October 29, 2021

This is in reference to the letter dated October 25, 2021 from Commodore Eduardo B. Gongona, PCG (Ret.), National Director, Bureau of Fisheries and Aquatic Resources (BFAR) Department of Agriculture (DA) providing this Bureau with the list of documents for importation of fish for wet market under FAO No. 259 which provides for the Rules and Regulations on the Importation of Frozen Fish and Fishery/Aquatic Products for Wet Markets During Closed and Off-Fishing Seasons or During the Occurrence of Calamities.

The documents are the following:

- CNI 60,000 MT
- List of Registered importers and corresponding volume allowed for importation
- List of allowed species for importation under CNI 60,000 MT; and
- List of issued Sanitary and Phytosanitary Clearance (SPSIC) to registered importers

For information and guidance.

# IAG MEMO NO. 34-2021

Issue Date: October 6, 2021

In order to ensure efficient coordination and prompt actions on letters directly addressed to any employees or officers of the Bureau or that are received by the concerned Office directly from external stakeholders and other government agencies, all are hereby directed to submit their draft reply to the Commissioner for his information and final approval before sending or transmitting them out.

For your immediate and strict compliance.

# OCOM MEMO NO. 148-2021

Issue Date: October 12, 2021

This is with reference to the letter dated September 20, 2021 addressed to Carlos G. Dominguez, Secretary, Department of Finance (DOF) from Ramon Lopez, Secretary, informing of DTI's positive findings in the preliminary determination conducted on the petitions for general safeguard measures filed by JC Summit Petrochemical Corporation on HDPE and LLDPE pellets and granules. In order to prevent serious injury to the domestic industry, you are hereby enjoined to ensure the lawful collection of duties and taxes for HDPE under AHTN Code 3901.20.00 and LLDPE classified under AHTN Codes 3901.10.12, 3901.10.92, 3901.40.00 and 3901.90.90.

For strict compliance.

# OCOM MEMO NO. 152-2021

Issue Date: October 20, 2021

To operationalize the mandate of the Strategic Trade Management Act (STMA) and to ensure that STMA related obligations are efficiently performed and that strategic-trade-related transactions are facilitated, you are hereby directed to:

- designate a primary and alternate focal person who shall closely coordinate with the Port Operations Service, AOCG as the Primary Unit on Strategic Trade Matters;
- ensure that all strategic goods have appropriate authorizations from the Strategic trade Management Office of the Department of Trade and Industry (DTI-STMO) prior to export;
- verify the authenticity of the authorizations issued by the STMO. Verification of such authorizations shall be coursed through the POS, AOCG via email at pos@customs.gov.ph or through available chat applications (i.e., Viber, LINE, or WhatsApp);
- conduct an initial commodity identification and assign a potential National Strategic Goods List (NSGL) code if an item being exported is a strategic good without an authorization from the STMO and immediately inform and notify the POS, AOCG if the following circumstances arise:
  - when there is a potential violation of the STMA;
  - when a good being shipped is potentially a strategic good and the assistance of the STMO and other technical reach-back agencies is required; and
  - when other matters arise that would require technical reach-back to the STMO.
- require the exporter to submit or present a Non-Strategic Good Certificate (NSGC) if the commodity could not be properly identified as a strategic good. Verification of such certificates shall also be coursed through the POS-AOCG via email or through available chat applications;
- immediately inform and notify the POS-AOCG on all matters pertaining to strategic trade management; and
- submit monthly consolidated Export Declaration Data/Report through the Export Coordination Division, POS-AOCG every 5th day of the following month. The data shall include information about the goods being shipped including type, number, and value, among others.

For strict compliance



# AOCG MEMO NO. 532-2021

Issue Date: October 6, 2021

As part of the oversight function of Export Coordination Division, Port Operations Service, AOCG pursuant to EO 127 and CMO 02-2010 and to have a central office implementing an effective internal control system through setting up a system of Bureau wide monitoring and coordination, all Export Divisions or their equivalent units are informed that, from time to time, this Office shall collaborate and monitor your activities in all matters pertaining to export for purposes of policy making and other related activities.

Moreover, you are hereby directed to submit necessary reports as may be required by this Office for the above-stated purposes. Any issues concerning export related matters must also be brought to the attention of the ECD, POS for its information and/or appropriate action.

Please be guided accordingly.

# AOCG MEMO NO. 534-2021

Issue Date: October 4, 2021

This is to clarify the enforcement of Customs Administrative Order (CAO) No. 01-2020 on "Fines and Surcharges for Clerical Errors, Misdeclaration, Misclassification and Undervaluation" in view of the concerns raised by various stakeholders primarily engaged in the exportation of goods.

As a background, according to the position of the stakeholders, the penalties for errors under CAO 01-2020 impose undue financial burden on the exporters, considering that the accurate data needed for lodgement cannot be initially determined in most cases, and that the subsequent changes in the final export declaration are mainly due to factors and conditions in the exportation of goods, all of which are beyond the stakeholders' control.

To be more specific, it was submitted that the preparation and submission of export declaration entail some adjustments in the entries not necessarily stemming from inadvertence but due to varying business conditions such as cargo handling and cargo measuring factors, beyond their control. By way of example, adjustments are often made in the weight of the shipment due to the difference in actual volume of the goods loaded versus the declared volume prior to loading. The market conditions and the eventual customers of the goods likewise affect the price thereof. Consequently, the customs valuation is affected by these adjustments. Thus, it is also their position that since these are not inadvertent errors within the scope of CAO 01-2020, then the fine for every clerical error should not be imposed.

Foremost, it is worthy to emphasize that Section 3.7 of CAO No. 01-2020 defines inadvertent error as a mechanical, electronic or clerical error committed unintentionally by the Declarant which occurred notwithstanding the maintenance of internal controls necessary to avoid such errors. For purposes of the imposition of fine, an error may be considered as clerical when the same is inadvertent which may include misspelling or incorrect input of data, provided that it is not attendant with fraud and not due to gross negligence.

The main objective of the policy imposing a fine for every clerical error is to ensure that goods are properly declared in accordance

with the procedure, and deter commission of, such small and inadvertent mistakes. To note, the law does not distinguish what kind of mistakes are covered by this provision. Instead, it only requires that the commission is not tainted with fraud.

Nonetheless, in order to address the concerns raised by the stakeholders, it is material to distinguish as to what constitutes inadvertent and clerical errors and the instances as to when the fees may be imposed as provided under the subject CAO in contrast with the proposed adjustments in the final export declaration.

To emphasize, the error contemplated under CAO No. 01-2020 is committed when there is an incorrect or erroneous input of data in the goods declaration while drafting, copying or transposing a document, provided that it is not attendant with fraud and not due to gross negligence, on the following:

- Consignee(s) name;
- Importing vessel or aircraft;
- Port of departure;
- Port of destination and date of arrival;
- Number and/or marks of packages;
- The quantity, the nature and correct commodity description of the Goods contained therein;
- Value as set forth in the invoice and packing list; and
- Such other information as may be required by rules and regulations.

On the other hand, minor adjustments due to extraneous factors beyond the control of the exporter may not equate to an error as contemplated under the subject CAO, such as the following:

- Changes in the net weight of the shipment due to the difference in actual volume of the goods loaded vis-à-vis the declared volume prior to loading by reason of cargo handling or cargo measuring factors;
- Changes in shipping details upon the advice (email notification) of the shipping lines, provided that errors in encoding the shipping details are considered inadvertent unless the same are covered by such advice; or
- Any other circumstance which necessitates adjustments to accurately reflect the information required for the export declaration.

Thus, adjustments in the export declarations may be considered provided that these are reasonably explained, coupled with the appropriate documentary evidence, without prejudice to the issuance of any demand for payment should there be subsequent findings of errors or any violation contemplated under CAO No. 01-2020 after the release thereof from customs jurisdiction.

Moreover, pursuant to Section 5 of CAO No. 01-2020 and CAO 02-2020 on "Dispute Settlement and Protest", a concerned stakeholder may exercise or avail of the remedy of a formal customs dispute settlement arising from customs valuation, rules of origin, tariff classification, and other customs issued.

For reference and strict compliance.

# AOCG MEMO NO. 536-2021

Issue Date: October 1, 2021

Relative to the request of Malaysia and Thailand through the Sub-Committee on ATIGA Rules of Origin (SC-AROO), you are hereby directed to temporarily accept electronically signed Origin Declaration (OD) provided that the signatures and other information shall match with the uploaded data in the AWSC Website.

Moreover, submission of scanned copies of OD shall also be accepted as special measures under ATIGA due to movement control restrictions amidst the outbreak of the COVID-19 Pandemic provided that the original copy is submitted no later than 30 days from the date of importation.

For appropriate action.

# AOCG MEMO NO. 537-2021

Issue Date: October 18, 2021

With reference to the letter dated 29 July 2021 from Rosvi C. Gaetos, Officer-in-Charge, DTI-EMB, addressed to the Secretary of the Department of Finance (DOF), copy furnished the BOC Commissioner, the Director General, ARTA, the DTI Secretary and the DTI Undersecretary, please be unformed that the DTI-EMB has been ready to use/using the Tradenet Platform (tradenet.gov.ph) to process the Accreditation of Coffee Exporters since 13 August 2021.

The following five (5) stakeholders were initially trained on the use of the said platform last 03 August 2021:

- DTI – Cordillera Administrative Region (CAR)
- DTI – Region 4-A
- DTI – Region 10
- DTI – Region 11
- DTI – Region 12

As to the rest of the stakeholders, the current system of manual processing of Accreditation of Coffee Exporters will still be used but will eventually migrate to the Tradenet System in due time.

Moreover, while the Accreditation of Coffee Exporters are in electronic form, it should be noted that this does not preclude the presentation and acceptance of a manually prepared amended permit ni cases allowed by the rules.

Please be guided accordingly.

# AOCG MEMO NO. 538-2021

Issue Date: October 18, 2021

With reference to the letter dated 28 July 2021 from Engr. Hermengildo R. Serafica, Administrator, SRA addressed to the Secretary of the Department of Finance (DOF), copy furnished the BOC Commissioner, and the Director General, ARTA, please be informed that the SRA has been ready to use/using the Tradenet Platform ([tradenet.gov.ph](http://tradenet.gov.ph)) to process application for Clearance on Imported Sugar, Imported Molasses, and Imported Sugar (Fructose) since July 30, 2021.

The following five (5) stakeholders will be/have been using the said platform:

- Viechem Marketing and Food Company
- Daesang Philippines
- Four Seasons Fruit Corporation
- Dole Philippines; and
- Emperador Distillers

As to the rest of the stakeholders, the current system of manual processing application of Clearance will still be used but will eventually migrate to the Tradenet System in due time.

Moreover, while the Clearance are in electronic form, it should be noted that this does not preclude the presentation and acceptance of a manually prepared amended permit in cases allowed by the rules.

Please be guided accordingly.

# AOCG MEMO NO. 539-2021

Issue Date: October 18, 2021

With reference to the letter dated 05 August 2021 from Atty. Christian D. Natividad, Chairman, CEO, OMB, Office of the President (OP) addressed to the Secretary of the Department of Finance (DOF), please be informed that the OMB has been ready to use/using the Tradenet Platform ([tradenet.gov.ph](http://tradenet.gov.ph)) to process application for License (Accreditation), Import and Export Permit since 13 August 2021.

The following five (5) pilot users will be/has been using the said platform:

- Samsung Electronic Philippine Corporation
- Acer Philippines Inc.
- Yokogawa/Melco
- Bordertrade Management Inc. and
- Capital One Phils. Support Services Corporation

As to the rest of the stakeholders, the current system of manual processing of License will still be used but will eventually migrate to the Tradenet System in due time.

Moreover, while the License and Permit are in electronic form, it should be noted that this does not preclude the presentation and acceptance of a manually prepared amended permit in cases allowed by the rules.

Please be guided accordingly.



# AOCG MEMO NO. 540-2021

Issue Date: October 18, 2021

With reference to the letter dated 04 August 2021 from Executive Director Jocelyn A. Salvador, DVM, MPM, NMIS addressed to the Secretary of the Department of Finance (DOF), copy furnished the BOC Commissioner, the Department of Agriculture Secretary and the Director General, AT, please be informed that the NMIS has bene ready to use/using the Tradenet Platform ([tradenet.gov.ph](http://tradenet.gov.ph)) for the pilot implementation of the Meat Importer Accreditation since 06 August 2021.

The following five (5) stakeholders will be/has been using the said platform:

- Supervalve Inc.
- Sabelstian Corp.
- First Maestro Foodservice Co.
- Multi-M Food Corporation
- Bounty Fresh Food Inc.

As to the rest of the stakeholders, the current system of manual processing of Accreditation of Meat Importers will still be used but will eventually migrate to the Tradenet System in due time.

Moreover, while the Meat Importer Accreditation are in electronic form, it should be noted that this does not preclude the presentation and acceptance of a manually prepared amended permit in cases allowed by the rules.

Please be guided accordingly.

# AOCG MEMO NO. 541-2021

Issue Date: October 18, 2021

With reference to the letter dated 26 August 2021 from Director Ferdinand S. Salcedo, MD, MPH, CESO IV, BOQ addressed to the Secretary of the Department of Finance (DOF), please be informed that the BOQ has been ready to use/using the Tradenet Platform, ([tradenet.gov.ph](http://tradenet.gov.ph)) for the pilot implementation of the processing of Permit or License, for the transport of biological specimen.

The following three (3) stakeholders will be/has been using the said platform:

- RITM
- PCRP
- CORDLIFE

As to the rest of the stakeholders, the current system of manual processing of Permit of License will still be used but will eventually migrate to the Tradenet System in due time.

Moreover, while the Permit of License are in electronic form, it should be noted that this does not preclude the presentation and acceptance of a manually prepared amended permit in cases allowed by the rules.

Please be guided accordingly.

# AOCG MEMO NO. 542-2021

Issue Date: October 18, 2021

With reference to the letter dated 01 September 2021 from Director Carlo A. Arcilla, PNRI addressed to the Secretary of the Department of Finance (DOF), copy furnished the BOC Commissioner, the Director General, ARTA, and the Department of Science and Technology Secretary, please be informed that the PNRI has been ready to use/using the Tradenet Platform (tradenet.gov.ph) to process application for Certificate of release, Certificate of Exemption for Import and Certificate of Exemption for Export of Commodities.

The following five (5) pilot users will be/has been using the said platform:

- Assurance Control Technologies, Inc.
- Global Medical Solutions
- Cifra Marketing Corporation
- Ushio Philippines and
- Ibsiden Philippines

As to the rest of the stakeholders, the current system of manual processing of Certificates will still be used but will eventually migrate to the Tradenet System in due time.

Moreover, while the Certificates are in electronic form, it should be noted that this does not preclude the presentation and acceptance of a manually prepared amended permit in cases allowed by the rules.

Please be guided accordingly.

# AOCG MEMO NO. 543-2021

Issue Date: October 18, 2021

With reference to the letter dated 07 September 2021 from Director George Y. Culaste, Phd, BPI addressed to the Secretary of the Department of Finance (DOF), copy furnished the BOC Commissioner, and the Director General, ARTA, please be informed that the BPI has been ready to use/using the Tradenet Platform (Tradenet.gov.ph) to process application for LTO as Importer of plants, planting materials and plant products.

The following five (5) stakeholders have already used said platform:

- Gensan Feedmill, Inc
- Raf Rice Trading
- Northfields Enterprises Int'l Inc.
- Grandemarc Ltd. Corp.
- Ifresh Corp.

As to the rest of the stakeholders, the current system of manual processing of LTO will still be used but will eventually migrate to the Tradenet System in due time.

Moreover, while the LTO are in electronic form, it should be noted that this does not preclude the presentation and acceptance of a manually prepared amended permit in cases allowed by the rules.

Please be guided accordingly.

# AOCG MEMO NO. 544-2021

Issue Date: October 18, 2021

With reference to the letter dated 28 July 2021 from Executive Director Wilfredo C. Roldan, FPA addressed to the Secretary of the Department of Finance (DOF), copy furnished the BOC Commissioner and the Director General, ARTA, please be informed that the FPA has been ready to use/using the Tradenet Platform (Tradenet.gov.ph) to process VAT Exemption Certificate for Fertilizer, Export Certificate for Fertilizer and Certification Authorizing Importation of Pesticide (CAIP) since July 30, 2021.

The following ten (10) stakeholders will be/have been using the said platform:

- Agway Chemicals Corporation
- LEADS Agricultural Products Corp.
- Syngenta Philippines, Inc.
- Bayer Crop Science Inc.
- FMC Agro Phils. Inc.
- Atlas Fertilizer Corporation
- Yara Fertilizers Philippines Corp.
- International Chemical Industries Inc.
- Universal Harvester, Inc.
- La Filipina U Gongco Corporation

As to the rest of the stakeholders, the current system of manual processing of process VAT Exemption Certificate for Fertilizer, Export Certificate for Fertilizer and Certification Authorizing Importation of Pesticide (CAIP) will still be used but will eventually migrate to the Tradenet System in due time.

Moreover, while the process VAT Exemption Certificate for Fertilizer, Export Certificate for Fertilizer and Certification Authorizing Importation of Pesticide (CAIP) are in electronic form, it should be noted that this does not preclude the presentation and acceptance of a manually prepared amended permit in cases allowed by the rules.

Please be guided accordingly.

# AOCG MEMO NO. 545-2021

Issue Date: October 19, 2021

This is to reiterate previous memoranda issued regarding the ban on importation Live Cattle, Meat and Meat Products due to the outbreak of Atypical Bovine Spongiform Encephalopathy (BSE) or Mad Cow Disease affected countries.

Be informed that the ban on the importation of Live Cattle, Meat and Meat Products from Brazil has now been lifted.

All Districts Collectors and Sub-port Collectors and all others concerned are directed to coordinate with DA-BAI personnel should there be any importation of live cattle, meat and meat products from United Kingdom.

For strict and immediate compliance.

# AOCG MEMO NO. 564-2021

Issue Date: October 25, 2021

To prevent smuggling and ensure collection of rightful duties and taxes, all importation of passenger motor vehicle/automobiles, except shipments by the Association of Vehicle Importers and Distributors, INC. (AVID) and Chamber of Automotive Manufactures of the Philippines, Inc. (CAMPI) members, are hereby required to undergo physical examination.

Further, GEOTAG photos of the vehicle with the assigned examiner together with the photocopy of the vehicle identification number (VIN) are mandated as an additional documentary requirement for submission to the Import and Assessment Service (IAS).

Lastly, the ports are mandated to require the Bureau of Internal Revenue (BIR) issued Authority to Release Imported Goods (ATRIG) covering the subject vehicle is submitted before the release of any motor vehicle.

For strict and immediate compliance.

# AOCG MEMO NO. 565-2021

Issue Date: October 28, 2021

In preparation for the Phase 2 implementation of the Automated Inventory Management System (AIMS) for all accredited customs bonded warehouses (CBWs) under the MICP, all concerned are hereby directed to ensure compliance by all the CBWs of the prerequisites prescribed by Section 4.2 of Customs Memorandum Order (CMO) No. 20-2021.

Transmittal of the Client profiles and their assigned unique warehouse codes to the AIMS in coordination with MISTG and registration of users in the AIMS based on their respective roles or functions must be done before the implementation on November 15, 2021.

Uploading in the AIMS by the CBW operators/members or their authorized representative of the approved specific item code and product code for each importable item based on the approved Statement of Monthly Raw Materials Importation Requirements (SMRMIR), the approved ITDI FOM/FOC and List of registered sub-contractor, clients/end-users of ICBW, if applicable must be accomplished by November 15, 2021. The submission of the said data/information in excel format must be coursed through the Operating Division concerned for validation of the assigned BOC Account Officer before the same is submitted to the accredited AIMS service provider by the Operating Division.

The latest inventory of the bonded goods in the CBW, whether as raw materials in its original form, work in progress or as finished goods must be uploaded a day prior to the implementation on November 15, 2021.

All CBW operators/members are likewise directed to comply with Section 5.12.2 of CAO 13-2019 on the provision to Customs personnel of suitable working areas complete with the needed office equipment and supplies to implement the AIMS.

Further, in order to pay only for the creation of entry declaration in the AIMS and the filing of liquidation thereof, the registered CBW operators or its duly authorized representative must attach the Invoice to all the declarations they will submit in the AIMS to validate that the value of the shipment is less than Fifty Thousand Pesos (Php50,000.00). Otherwise, they will be charged per type of



declaration they will submit in the AIMS if there is no Invoice attached.

Finally, the District Collector of the Manila International Container Port is directed to submit a report on the status of the implementation of the AIMS within fifteen (15) days from receipt of this Memorandum.

For strict compliance.

# AOCG MEMO NO. 566-2021

Issue Date: October 6, 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 Imported of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 31 August 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-208	"HARVEST GOURMET SENSATIONAL GROUND MINCE"	2106.90.99	MFN -7% Ad Valorem ATIGA - Zero*
21-209	"HARVEST GOURMET SENSATIONAL STIR FRY MINCE"	2106.90.99	MFN -7% Ad Valorem ATIGA - Zero*

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

# AOCG MEMO NO. 567-2021

Issue Date: October 6, 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 Imported of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 01 October 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-256	"ZAMIQUIN60"	3003.90.00	MFN - 3% Ad Valorem ACFTA - Zero*
<b><i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i></b>			

# AOCG MEMO NO. 568-2021

Issue Date: October 6, 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 Imported of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 28 September 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-214	"MEDICAL FAUCET. 8 CENTERS, SWIVEL GOOSENECK VR 0.5 GPM Non-Aerated, Model: B-2866-05-WF05"	8481.80.50	MFN - 5% Ad Valorem
21-215	"8 WALL MOUNT FAUCET. INTEGRAL CHECK VALVES. 4-ARM HANDLES w/ VANDAL RESISTANT (VR) SCREWS, Model: 17970-40"	8481.80.50	MFN - 5% Ad Valorem

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

# AOCG MEMO NO. 569-2021

Issue Date: October 6, 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 Imported of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 13 September 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-173	"MevaDec"	8480.60.00	MFN - 1% Ad Valorem
<b><i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i></b>			

# AOCG MEMO NO. 570-2021

Issue Date: October 6, 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 Imported of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 02 September 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-217	"NESTLE NAN GOLD TOTAL-C 3"	1901.10.20	Export Duty - Zero*
21-218	"NESTLE NAN GOLDPRO TOTAL-C 1"	1901.10.20	Export Duty - Zero*
21-222	"BORGES RICE AND ALMOND (PLANT-BASED) DRINK"	2202.99.50	MFN - 10% Ad Valorem
<b><i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i></b>			

# AOCG MEMO NO. 571-2021

Issue Date: October 6, 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 Imported of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 24 September 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-154	"MOULDED CASE CIRCUIT BREAKER, CODE NO. 3B160080"	8536.20.13	MFN - 5% Ad Valorem
21-160	"BANDAI MOBILE SUIT RX-93-V2 Hi-V GUNDAM MODEL KIT, Ver. Ka	9503.00.40	MFN - 3% Ad Valorem PJEPA - Zero* AJCEPA - Zero*
21-175	"BANDAI MOBILE SUIT ECLIPSE GUNDAM MODEL KIT"	9503.00.40	MFN - 3% Ad Valorem PJEPA - Zero* AJCEPA - Zero*
21-196	"NUT HEX (10 MM), PART NO. 94031-10000"	7318.16.10	MFN - 10% Ad Valorem ATIGA - Zero*
<b><i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i></b>			

# AOCG MEMO NO. 572-2021

Issue Date: October 6, 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 Imported of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 21 September 2021 and the same having been reviewed and summarized as follows:

<b>TCC NO.</b>	<b>DESCRIPTION OF ARTICLES</b>	<b>2017 AHTN CODE</b>	<b>2020 RATES OF DUTY</b>
21-216	"HINEX HIGH PROTEIN (HP)"	2106.90.99	MFN - 7% Ad Valorem AIFTA - 7% Ad Valorem

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



# AOCG MEMO NO. 573-2021

Issue Date: October 14, 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 Imported of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 06 September 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-176	"MAYBI 40% DEMINERALIZED WHEY POWDER"	0404.10.10	MFN - Zero*
21-180	"MAYBI SWEET WHEY POWDER"	0404.10.10	MFN - Zero*
21-220	"PREFERRED POPCORN EXTRA BUTTER MICROWAVE POPCORN"	2008.99.90	MFN - 10% Ad Valorem

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

# AOCG MEMO NO. 574-2021

Issue Date: October 15, 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 Imported of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 06 September 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-246	"FC SAGE"	3302.10.90	MFN - 1% Ad Valorem
21-252	"ZAMIDOL250"	3003.90.00	MFN - 3% Ad Valorem ACFTA - Zero*
21-255	"CAREFLOW"	1106.30.00	MFN - 7% Ad Valorem

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

# AOCG MEMO NO. 575-2021

Issue Date: October 19, 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 Imported of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 11 October 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-191	"DIEBOLD NIXDORF 15.6 INCH POS DISPLAY, MODEL:BA93W"	8528.52.00A	MFN - Zero* ACFTA - Zero*
<b><i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i></b>			

# AOCG MEMO NO. 576-2021

Issue Date: October 19, 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 Imported of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 14 October 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-143	"POWERCITY AUTOMATIC TRANSFER SWITCH, MODEL: PTS-800"	8537.10.99C	MFN - 5% Ad Valorem ACFTA - Zero*
21-192	"DIEBOLD NIXDORF 15-INCH POS DISPLAY, MODEL: BA93"	8528.52.00A	MFN - Zero* ACFTA - Zero*
21-193	"DIEBOLD NIXDORF 12 1-INCH POS DISPLAY, MODEL: BA92"	8528.52.00A	MFN - Zero* ACFTA - Zero*
21-197	"NUT HEX (10MM), PART NO. 94002-10000-05"	7318.16.10	MFN - 10% Ad Valorem ATIGA - Zero*
21-226	"BKI HOT-N CRISPY FRY WARMER, MODEL: UW-17"	8419.81.10	MFN - Zero*
<b><i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i></b>			

## **ABOUT US**

Nague Malic Magnawa & Associates Customs Brokers (NMM) is a general professional partnership (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/>**

If you have questions or comments, you may send them to:

**Michael Tede**  
**Compliance Manager**  
mtede@nmm.ph

**Jhumar Coloso**  
**Operations Manager**  
jhumarcoloso@nmm.ph

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