

**NMM**

**NAGUE MALIC MAGNAWA & ASSOCIATES**  
Customs Brokers

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COMPLIANCE BEYOND BORDERS

# CUSTOMS GAZETTE

**Updates on Customs-Related Matters**

## **Disclaimer**

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# In Brief

**SUPPLEMENTAL PROVISIONS TO CUSTOMS MEMORANDUM ORDER NO. 24-2021 RE: RULES AND REGULATIONS IMPLEMENTING CUSTOMS ADMINISTRATIVE ORDER NO. 3-2020 ON THE DISPOSITION OF FORFEITED AND ABANDONED GOODS THROUGH CONDEMNATION AND REVISIONS ON ORDER OF CONDEMNATION (ANNEX "C") - CMO NO. 28-2022 (page 03)**

**TRANSPOSITION OF ASEAN TRADE IN GOODS AGREEMENT PRODUCT SPECIFIC RULE (ATIGA PSR) AND ITS ATTACHMENT (TEXTILE SINGLE LIST) AND INFORMATION TECHNOLOGY AGREEMENT (ITA) LIST FROM AHTN/HS 2017 INTO AHTN/HS 2022 - CMC NO. 164-2022 (page 05)**

**TRANSPOSITION OF ASEAN-JAPAN COMPREHENSIVE ECONOMIC PARTNERSHIP (AJCEP) AGREEMENT PRODUCT SPECIFIC RULE (PSR) IN HARMONIZED SYSTEM (HS 2017) AND ITS AMENDED IMPLEMENTING REGULATIONS - CMC NO. 165-2022 (page 06)**

**TARIFF CLASSIFICATION DISPUTE RULING - CMC NO. 168-2022 (page 07)**

**DEPARTMENT OF TRADE AND INDUSTRY (DTI) DEPARTMENT ADMINISTRATIVE ORDER (DAO) NO. 22-13 S. OF 2022 ON THE IMPOSITION OF DEFINITIVE GENERAL SAFEGUARD MEASURES ON IMPORTED HIGH-DENSITY POLYETHYLENE (HDPE) PELLETS AND GRANULES FROM VARIOUS COUNTRIES (AHTN 2017 CODE 3901.20.00) - CMC NO. 172-2022 (page 08)**

**TARIFF CLASSIFICATION DISPUTE RULING - CMC NO. 174-2022 (page 10)**

**TARIFF CLASSIFICATION DISPUTE RULING - CMC NO. 175-2022 (page 11)**

**IMPLEMENTATION OF CUSTOMS MEMORANDUM CIRCULAR NO. 160-2022 ENTITLED EXPIRATION OF THE IMPOSITION OF DEFINITIVE SAFEGUARD DUTY ON THE IMPORTATION OF CEMENT FROM VARIOUS COUNTRIES UNDER AHTN CODES 2523.29.90 AND 2523.90.00 - MISTG MEMO NO. 09-2022 (page 12)**

**TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR) - AOCG MEMO NO. 390-2022 (page 13)**

**APPROVAL OF IMPORTATION OF 120 KGS GROUND GRANULATED BLAST FURNACE SLAG (GGBFS) FOR TESTING AND EVALUATION PURPOSES - AOCG MEMO NO. 399-2022 (page 14)**

**TRANSBOUNDARY MOVEMENT OF SCRAP METAL IS NOT COVERED BY AN EXPORT CLEARANCE - AOCG MEMO NO. 400-2022 (page 15)**

# In Brief

**IMPORTATION CLEARANCE IS NOT REQUIRED FOR THE SHIPMENT OF ONE HUNDRED TWELVE (112) KILOGRAMS OF GRANULATED BLAST FURNACE SLAG SAMPLE FROM INDONESIA FOR PRODUCTION TESTING PURPOSES - AOCG MEMO NO. 401-2022 (page 16)**

**TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS - AOCG MEMO NO. 402-2022 (page 17)**

**TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS - AOCG MEMO NO. 403-2022 (page 18)**

**TIMELINE OF APPLICATION FOR RENEWAL OF AUTHORITY TO OPERATE AS CUSTOMS BONDED WAREHOUSE AND DEADLINE OF SUBMISSION TO THE CUSTOMS BONDED WAREHOUSE COMMITTEE (CBWC) - AOCG MEMO NO. 404-2022 (page 19)**

**NON-SUBMISSION OF STOWAGE PLANS/BAY PLANS, GENERAL STOWAGE PLANS, AND LOADING SUMMARY SHEET - AOCG MEMO NO. 406-2022 (page 20)**

**REQUEST OF CMA CGM GROUP TO EXPEDITE AUCTION, CONDEMNATION OR DISPOSAL OF OVERSTAYING CARGOES - AOCG MEMO NO. 418-2022 (page 21)**

**TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR) - AOCG MEMO NO. 419-2022 (page 22)**

**TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR) - AOCG MEMO NO. 420-2022 (page 23)**

**TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR) - AOCG MEMO NO. 421-2022 (page 24)**

# CMO NO. 28-2022

Issue Date: November 13, 2022

*KEYWORDS: abandoned goods, CAO No. 3-2020, condemnation, CMO No. 24-2021, forfeited goods, order of condemnation*

To provide a transparent and efficient condemnation process, the following supplemental provisions and revisions to Customs Memorandum Order (CMO) No. 24-2021 are hereby implemented:

1. Final paragraph of Section 5:

### **Section 5. Functions of the Condemnation Committee**

*The award of condemnation projects must consider the availability and capacity of the condemnation facility/ies vis-a-vis the proposed condemnation project with regard to the nature of the goods as well as the timeline, among other considerations, provided, that no condemnation project shall be awarded to a facility unless a Completion Report of its latest activity has been submitted to AOCG by the District Collector through the 4CDD. Provided further, if delay will be inevitable on the submission of Completion Report on reasons beyond the control of the condemnation facility (e.g settlement of expenses/costs to the shipping lines), the Port may propose to proceed with another condemnation project upon submission of the detailed condemnation plan and notification to the appropriate parties/ witnesses to the AOCG.*

2. Additional sentence on the first paragraph of Section 13:

**Section 13. Order of Condemnation.** *Within twenty-four (24) hours from the receipt of the Detailed Plan of Condemnation, the Condemnation Committee shall cause the preparation of the Order of Condemnation (Annex "C") for the approval of the District Collector, containing the information in the Detailed Plan of Condemnation and the service contractor chosen to perform the destruction/condemnation of the goods. The District Collector shall approve or disapprove the Order of Condemnation within twenty-four (24) hours from receipt thereof. **The approved Order of Condemnation will then be submitted by the District Collector for the concurrence of AOCG (Emphasis Supplied).***

3. Penultimate Paragraph of Section 21:

***Section 21. Completion Report***

*The signed Completion Report shall be submitted by the District Collector to AOCG.*

4. Revisions on Annex "C" (Order of Condemnation)

All other provisions of CMO 24-2021 shall remain in force and effect.

For strict implementation.

# CMC NO. 164-2022

Issue Date: November 11, 2022

*KEYWORDS: AHTN/HS 2022, ASEAN Trade in Goods Agreement Product Specific Rule, ATIGA PSR, Information Technology Agreement List, ITA, Textile Single List*

This is with reference to the letter dated 27 September 2022 from Mr. Angelo Salvador M. Benedictos, Director, Department of Trade and Industry informing this Bureau on the transposition of ASEAN Trade in Goods Agreement Product Specific Rule (ATIGA PSR) and its attachment (Textile Single List) and Information Technology Agreement (ITA) list from AHTN/HS 2017 into AHTN/HS 2022.

The subject transposition shall be implemented starting 01 April 2023. Only the transposed ATIGA PSR, ATIGA Textile Single List and ITA List in AHTN/HS 2022 will be used in the issuance of Proofs of Origin under ATIGA (i.e., CO Form D, e-Form D, and Origin Declaration).

For your information and guidance.

For record purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

# CMC NO. 165-2022

Issue Date: November 13, 2022

*KEYWORDS: ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEP), Harmonized System (HS 2017), implementing regulations, Product Specific Rule, PSR*

This is with reference to the letter dated 08 November 2022 from Ms. Sandra Marie Recolizado, Director, Board of Investments informing the Bureau on the transposition of Product Specific Rules (PSR) in Harmonized System (HS) 2017 and the amended Implementing Regulations under the ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) as adopted by the AJCEP Joint Committee during the 20th AJCEP Meeting held virtually on 24 August 2022.

The subject transposition and the amended IR shall be implemented from 01 March 2023. Hence, only the transposed PSR in HS 2017 will be used in the issuance of Certificate of Origin under AJCEP starting 01 March 2023. Furthermore, BOC may refer to Rule 17 of the amended IR on the transitional provisions to the implementation of the transposed PSR in HS 2017.

For your information and guidance.

For record purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

# CMC NO. 168-2022

Issue Date: November 21, 2022

*KEYWORDS: tariff dispute ruling*

This has reference to Tariff Commission Circular Dispute Ruling (TCC DR) No. 22-004 issued on 28 October 2022 pursuant to Commission Order No. 2018-1 (Rules of Procedure on Disputes involving Tariff Classification) on the shipment of "Reveos® Platelet Pooling Set, Item Code: 41910" consigned to Terumo Marketing Philippines, Inc. (Import Entry/ Customs Reference No. C-158670, NAIA) the dispositive portion of which states that:

WHEREFORE, premises considered, subject article is hereby classified as follows:

<b>Product</b>	<b>AHTN 2017 Code</b>	<b>2021 MFN Rate</b>
Reveos® Platelet Pooling Set, Item Code: 41910	9018.90.30A (AHTN 2022 Code: 9018.90.31)	Zero (2022 MFN Rate: Zero)

For information and guidance.

For record purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt thereof.



# CMC NO. 172-2022

Issue Date: December 2, 2022

*KEYWORDS: AHTN 2017 Code 3901.20.00, DAO No. 22-13, definitive general safeguard measures, Department of Trade and Industry (DTI), high-density polyethylene pellets and granules (HDPE), import*

This is with reference to the letter of Benjamin Diokno, Secretary of Finance, relative to the letter dated September 30, 2022, from Alfredo E. Pascual, Secretary, Department of Trade and Industry (DTI) furnishing a copy of the DTI DAO No. 22-13 s. of 2022 on the imposition of definitive general safeguard measures in the importation of High-Density Polyethylene (HDPE) pellets and granules under AHTN 2017 (Code 3901.20.00) from various countries, pursuant to the findings and recommendation of the Tariff Commission (TC) through its formal investigation.

The Order provides for the following:

- Imposition of definitive general safeguard duty in the amount of ₱1,338.00/MT for the first year, ₱1,271.00/MT for the second year and ₱1,208.00/MT for the third year of the implementation period, subject to regular review by the DTI.
- Imports originating from developing countries listed in Annex "A" covered by Rule 8.8 of the IRR of RA 8800 shall not be subject to the definitive general safeguard measure. The composition of the developing countries on the de minimis list may change based on a review of the most recent data available as part of the annual review which will be conducted by the DTI during the implementation period.
- The following products shall be excluded from the imposition of the general safeguard duty: (i) PE wax (AHTN 2017 subheading 3404.90.90); (ii) ethylene acrylic acid copolymer (AHTN 2017 subheading 3906.90.99); (iii) PP (AHTN 2017 subheadings 3902.10.30, 3902.10.40, and 3902.10.90); (iv) LDPE (AHTN 2017 subheadings 3901.10.19 and 3901.10.99); and (v) PET resin (AHTN 2017 subheading 3907.61.00). The different tariff classification indicates that these goods do not undergo either of the three established processes of polymerization, they have different product composition and physical properties and they are intended for different processing techniques and end-use/applications compared to HDPE pellets and granules classified under AHTN 2017 subheading 3901.20.00.

- The following products shall be excluded from the imposition of the general safeguard duty: (i) PE wax (AHTN 2017 subheading 3404.90.90); (ii) ethylene acrylic acid copolymer (AHTN 2017 subheading 3906.90.99); (iii) PP (AHTN 2017 subheadings 3902.10.30, 3902.10.40, and 3902.10.90); (iv) LDPE (AHTN 2017 subheadings 3901.10.19 and 3901.10.99); and (v) PET resin (AHTN 2017 subheading 3907.61.00). The different tariff classification indicates that these goods do not undergo either of the three established processes of polymerization, they have different product composition and physical properties and they are intended for different processing techniques and end-use/applications compared to HDPE pellets and granules classified under AHTN 2017 subheading 3901.20.00

Imported HDPE grades specially made for use in the manufacture of wire and cable jackets/coatings, shall likewise, be excluded from the imposition of the general safeguard duty. The domestic polyethylene industry currently does not produce HDPE grades that can be used by the wire and cable industry. Also, HDPE used in rotational molding process application that are generally in powder form with a particle size of 500 microns or below. A melt index of 4.0g/10 min, and a density of 0.93-0.94g/cm<sup>3</sup>, shall be excluded from the imposition of the general safeguard duty. Currently, the domestic polyethylene industry does not produce HDPE grades with such specifications.

- Importers of HDPE originating from a country that is exempt from safeguard duty and those not covered by preferential tariffs shall submit a Certificate of Country of Origin (CO) issued by the authorized agency/office in the source country of manufacture subject to affixation of "Apostille" to the document or authenticated by the Philippines Embassy/Consulate General, as applicable.

The application of the definitive general safeguard measure shall be monitored and reviewed in accordance with Section 15 and 16 of RA 8800. The domestic HDPE industry is also directed to comply with its adjustment plan.

For guidance.

For records purposes, please confirm the dissemination of this Circular throughout your offices within fifteen (15) days from receipt thereof.

# CMC NO. 174-2022

Issue Date: November 29, 2022

*KEYWORDS: tariff classification dispute ruling*

This has reference to the Tariff Commission Circular Dispute Ruling (TCC DR) No. 22-001 issued on 15 November 2022 pursuant to Commission Order No. 2018-1 (Rules of Procedure on Disputes involving Tariff Classification) on the shipment of "Freezing Cylinder, Model: WS25-CO2" consigned to Froneri Philippines Inc. (Import Entry/Customs Reference No. C-133664-21, NAIA) the dispositive portion of which states that:

**WHEREFORE**, premises considered, subject article is hereby classified as follows:

Product	AHTN 2017/2022 Code	2022 MFN Rate
Freezing Cylinder, Model: WS25-CO2	8418.99.90	5%

For information and guidance.

For record purses, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt thereof.

# CMC NO. 175-2022

Issue Date: November 29, 2022

*KEYWORDS: tariff classification dispute ruling*

This has reference to the Tariff Commission Circular Dispute Ruling (TCC DR) No. 22-011 issued on 17 November 2022 pursuant to Commission Order No. 2018-1 (Rules of Procedure on Disputes involving Tariff Classification) on the shipment of "Si-TEC Xtend ADG Turbine H Drive" consigned to Yokogawa Philippines Inc. (Import Entry/Customs Reference No. C-53790-22, NAIA) the dispositive portion of which states that:

**WHEREFORE**, premises considered, subject article is hereby classified as follows:

Product	AHTN 2017/2022 Code	2022 MFN Rate	2022 AANZFTA Rate
Si-TEC (Smart Integrated Turbine & Engine Control) Xtend ADG (Advance Digital Governor) Turbine H Drive	9032.89.39	1%	Zero

For information and guidance.

For record purses, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt thereof.

# MISTG MEMO NO. 09-2022

Issue Date: November 14, 2022

*KEYWORDS: CMC No. 160-2022, implementation*

In accordance with CMC No. 160-2022 all concerned are informed that the Systems Development Division (SDD) – Management Information System and Technology Group (MISTG) has implemented the removal of the above definitive safeguard duty of cement in the E2M system effective **November 15, 2022**.

For your information.

# AOCG MEMO NO. 390-2022

Issue Date: November 8, 2022

**KEYWORDS:** *tariff commission circulars/advance rulings, TCC/AR*

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 in Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 28 October 2022 and the same having been reviewed and summarized as follows:

<b>TCC NO.</b>	<b>DESCRIPTION OF ARTICLES</b>	<b>2022 AHTN CODE</b>	<b>2022 RATES OF DUTY</b>
22-425	"HALLS MENTHO-LYPTUS FLAVORED CANDY"	1704.90.99	MFN - 15% Ad Valorem ATIGA - Zero*
22-413	"FARMAFLOR® (FLORFENICOL 4%)"	3003.20.00	MFN - 3% Ad Valorem
22-419	"CEFOR™ 1220P"	3901.40.00	MFN - 3% Ad Valorem
22-424	"HALLS HONEY-LEMON FLAVORED CANDY"	1704.90.99	MFN - 15% Ad Valorem ATIGA - Zero*
22-457	"HALLS FRESH LIME FLAVORED CENTER-FILLED CANDY"	1704.90.99	MFN - 15% Ad Valorem ATIGA - Zero*

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

# AOCG MEMO NO. 399-2022

Issue Date: November 11, 2022

*KEYWORDS: approval, ground granulated blast furnace slag (GGBFS), importation*

This is with reference to the letter reply of Engr. Cuñado, EMB-DENR, to Ms. Angeles, MDC Concrete Inc., relative to the latter's letter dated 01 August 2022 with IIS Transaction No. CO-2022-030110 requesting exemption from EMB-DENR from securing an Importation Clearance (IC) for the shipment of GGBFS from United Cement Pte, Ltd., Singapore for testing and evaluation purposes in the production of ready-mix concrete.

EMB-DENR interposes NO objection to MDC's request for the shipment/importation of 120 kgs of GGBFS. Thus, the subject importation is not covered by an IC requirement. However, this does not preclude MDC from complying with the requirements of other government agency(ies) that may regulate GGBFS. Should there be a misdeclaration or the product is mixed with other types of material, denial of the shipment to enter the country shall be warranted and the same must be re-exported back to the state of its origin at the expense of the importer and exporter.

For information and reference.

# AOCG MEMO NO. 400-2022

Issue Date: November 11, 2022

*KEYWORDS: export clearance, scrap metal, transboundary movement*

This is with reference to the letter reply of Engr. Cuñado, EMB-DENR, Ms. Dela Llana-Koval, OIC-SDA for Regulatory Group/Manager, Subic Bay Metropolitan Authority (SBMA), relative to the latter's letter with IIS Transaction No. CO-2022-038563 dated 03 October 2022, requesting confirmation from EMB-DENR that transboundary movement of scrap metal (i.e., aluminum, flakes/scrap, zinc scrap, platinum clad, 304 stainless steel scrap, recycled materials for brass, recycled materials for copper, recycled cast aluminum alloy materials, copper scrap, recycled brass, recycled aluminum) is not covered by an export clearance (EC).

Accordingly, EMB-DENR confirms that the transboundary movement of scrap metal (i.e., aluminum, flakes/scrap, zinc scrap, platinum clad, 304 stainless steel scrap, recycled materials for brass, recycled materials for copper, recycled cast aluminum alloy materials, copper scrap, recycled brass, recycled aluminum) is not covered by an export clearance (EC).

In this regard, please be informed that the EMB-DENR states that the abovementioned scraps are not classified as hazardous wastes pursuant to Table 2.1 of DENR Administrative Order (DAO) 2013-22: Revised Procedures and Standards for the Management of Hazardous Waste (Revising DAO 2004-36) Thus, the transboundary movement of such material is not covered by an EC. However, SBMA shall determine if the same is regulated by the country of destination so that the EMB-DENR can provide the necessary written notification for them.



# AOCG MEMO NO. 401-2022

Issue Date: November 18, 2022

*KEYWORDS: clearance, granulated blast furnace slag sample, importation clearance*

This is with reference to the letter reply dated 12 September 2022 from Engr. William P. Cuñado, Director, Environmental Management Bureau, Department of Environment and Natural Resources (EMB-DENR), addressed to Ms. Rose Ann A. Catapat, Importation Specialist / Procurement Support, relative to latter's e-mail (IIS Transaction No. CO-2022-041027) dated 17 October 2022 seeking clarification from EMB-DENR if importation clearance (IC) is required for shipment of one hundred twelve (112) granulated blast furnace slag (GBFS) sample from Indonesia for production testing purposes.

In this regard, EMB-DENR informs that IC is not required for the proposed shipment of GBFS sample provided that it shall be limited to the declared type and quantity of material.

For information and reference.

# AOCG MEMO NO. 402-2022

Issue Date: November 11, 2022

**KEYWORDS:** *Tariff Commission Circulars/Advance Rulings, TCC/AR*

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 in Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 07 November 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-269	"POPSOCKETS POPMOUNT 2 MULTI-SURFACE"	3926.90.99	MFN – 15% Ad Valorem ACFTA – Zero*
22-396	"OREO DARK AND WHITE CHOCOLATE FLAVORED CREAM"	1905.31.20	MFN – 15% Ad Valorem ATIGA – Zero*
22-423	"CLORETS COOL MINT CANDY"	1704.90.99	MFN – 15% Ad Valorem ATIGA – Zero*
22-429	"DXN® ZHITEA"	0902.30.10	MFN – 3% Ad Valorem ATIGA – Zero*
22-432	"LUBAN DFDC-7080"	3901.40.00	MFN – 3% Ad Valorem

**Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).**

# AOCG MEMO NO. 403-2022

Issue Date: November 11, 2022

*KEYWORDS: Tariff Commission Circulars/Advance Rulings, TCC/AR*

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 in Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 08 November 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-441	"GANOZHI E NOURISHING NIGHT CREAM"	3304.99.30	MFN – 7% Ad Valorem ATIGA – *Zero
<b>Subject to submission of corresponding CERTIFICATE OF ORIGIN (CO)</b>			

# AOCG MEMO NO. 404-2022

Issue Date: November 21, 2022

*KEYWORDS: application, Customs Bonded Warehouse Committee, deadline, renewal of authority to operate as customs bonded warehouse, timeline*

Pursuant to Section 4.1 of the Customs Memorandum Order (CMO) No. 032022, the Application for Renewal shall be filed with the Collection District having jurisdiction over the Customs Bonded Warehouse (CBW) not earlier than One Hundred Twenty (120) days but not later than Ninety-One (91) days before the expiration of the Authority.

One the other hand, Section 4.2 states that Common Customs Bonded Warehouses (CCBWs), Industry-Specific Customs Bonded Warehouses (ICBWs) and Manufacturing Customs Bonded Warehouses (MCBWs) with more than ten (10) members or Client End-Users or Client-Exporters, may file the application for renewal jointly within One Hundred (150) days but shall not be later than Ninety-One (91) days before the expiration of the Authority.

To give this office an ample time to evaluate the application for renewal of authority to operate, all District Collectors are hereby enjoined to follow Section 4.4.4 which provides that endorsement of the complete documents to the Customs Bonded Warehouse Committee, through its Secretariat headed by the Warehousing Coordination Division, shall be made within twenty (20) days from the receipt thereof.

For strict compliance.

# AOCG MEMO NO. 406-2022

Issue Date: November 23, 2022

*KEYWORDS: general stowage plans, loading summary sheet, non-submission, stowage plans/bay plans*

It has come to my attention that most of the Collection Districts failed to comply with the 19 October 2022 Memorandum of the Director, Port Operations Service, AOCG on the submission of Stowage Plans/Bay Plans, General Stowage Plans, and Loading Summary Sheet in electronic copy within twenty-four (24) hours from availability thereof.

Be reminded that failure to comply with directives such as submission of reports may be held liable to the provisions of the Revised Rules on Administrative Cases in the Civil Service (RRACCS).

Be further warned that non-submission of these reports entails gross negligence of your sense of duty and responsibility. Accordingly, you are directed to submit the subject documents on a regular basis.

For strict compliance.

# AOCG MEMO NO. 418-2022

Issue Date: November 23, 2022

*KEYWORDS: auction, CMA CGM Group, condemnation, disposal, expedite, overstaying cargoes, request*

Based on the letter of CMA CGM Group thru Atty. Bienvenido O. Bulatao, Counsel, there are more or less four hundred seventeen (417) overstaying cargoes from various ports and subport, whose containers belong to the company, to wit:

PORT/SUBPORT	NUMBER OF OVERSTAYING CARGOES
MICP	121
POM	103
SUBIC	97
GENERAL SANTOS	4
CAGAYAN DE ORO	27
PORT OF CEBU	63
PORT OF BATANGAS	2

In this regard, you are hereby directed to submit a report on status of the overstaying cargoes and the action/s taken thereon within five (5) working days from receipt thereof.

For strict compliance.

# AOCG MEMO NO. 419-2022

Issue Date: November 18, 2022

**KEYWORDS:** *Tariff Commission Circulars/Advance Rulings, TCC/AR*

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 in Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 11 November 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-249	"PRINTED CIRCUIT BOARD (BARE BOARD), MULTI-LAYER"	8534.00.30	MFN – Zero* ACFTA – Zero* ATIGA – Zero* AKFTA – Zero*
22-410	"WASHING MACHINE KIT 1 (TOP COVER ASSEMBLY), PART NO.: CBDYTA079PLA0"	8450.90.20	MFN – 3% Ad Valorem ACFTA – Zero*
22-411	"WASHING MACHINE KIT 2 (CABINET ASSEMBLY), PART NO.: CCAB-A121PLA0"	8450.90.20	MFN – 3% Ad Valorem ACFTA – Zero*
22-421	"OAT COM USP"	1102.90.90	MFN – 7% Ad Valorem
22-428	"INSTANT COFFEE BLC"	<u>IN-QUOTA</u> 2101.11.19.100	MFN – 30% Ad Valorem ATIGA – Zero*
		<u>OUT-QUOTA</u> 2101.11.19.200	MFN – 45% Ad Valorem ATIGA – Zero*
22-430	"LUBAN DFDA-7042"	3901.40.00	MFN – 3% Ad Valorem
<b>Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).</b>			

# AOCG MEMO NO. 420-2022

Issue Date: November 18, 2022

**KEYWORDS:** *Tariff Commission Circulars/Advance Rulings, TCC/AR*

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 in Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 14 November 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-123	"ALFORM BEAM 4000, PRODUCT CODE: AFX14000"	7604.21.90	MFN – 5% Ad Valorem
22-250	"PRINTED CIRCUIT BOARD (BARE BOARD), DOUBLE-SIDED"	8534.00.20	MFN – Zero* ACFTA – Zero* ATIGA – Zero* AKFTA – Zero*
22-251	"PRINTED CIRCUIT BOARD (BARE BOARD), SINGLE-SIDED"	8534.00.10	MFN – Zero* ACFTA – Zero* ATIGA – Zero* AKFTA – Zero*
22-407	"SABIC® LLDPE M200024"	3901.40.00	MFN – 3% Ad Valorem
22-408	"SABIC® LLDPE M500026"	3901.40.00	MFN – 3% Ad Valorem
22-450	"HALLS (LEMON LIME SALT)"	1704.90.99	MFN – 15% Ad Valorem ATIGA – Zero*
<b>Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).</b>			



# AOCG MEMO NO. 421-2022

Issue Date: November 18, 2022

*KEYWORDS: tariff commission circulars/advance rulings, TCC/AR*

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 in Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 15 November 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-473	"BVI BALANCED STERILE SALINE SOLUTION"	3004.90.99	MFN – 5% Ad Valorem
22-477	"PROFERRIN® ES (HEME IRON POLYPEPTIDE) TABLET"	2106.90.72	MFN – 7% Ad Valorem
22-483	"HEPARIN SODIUM (BOVINE) 1000 IU/mL AND 5000 IU/mL VIALS"	3004.90.89	MFN – Zero* ATIGA – Zero*
<b>Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).</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.

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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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