

NMM

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Customs Brokers

COMPLIANCE BEYOND BORDERS

CUSTOMS GAZETTE

Updates on Customs-Related Matters

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CMC NO. 152-2022

Issue Date: October 17, 2022

KEYWORDS: Developing Countries Trading Scheme (DCTS), policy paper, United Kingdom

With reference to the above-mentioned subject and to the letter from the Department of Trade and Industry (DTI) dated 14 September 2022 informing that DCTS will replace UK's Generalised Scheme of Preferences (UK GSP) by early 2023. Countries that were beneficiaries of the latter scheme will continue their membership under the DCTS, therefore, indicating the country's inclusion.

Further, the scheme aims to reduce and remove tariffs on eligible goods sourced from developing countries. In this case, reduction and/or removal of tariffs on certain goods will be dependent on the country's classification (e.g. lower-income country, lower-middle-income country, and least developed country.) The application and criteria of the DCTS may differ according to the following elements:

- Rules of Origin (i.e., product-specific rules and cumulation)
- Tariffs
- Goods Graduation
- Conditions (i.e., international conventions)

In addition, the UK Department for International Trade (DIT) and British Embassy of Manila will be conducting a technical briefing on the UK DCTS as part of the follow-up steps from the 3rd Philippines-UK Economic Dialogue. The invitation for this briefing shall be communicated separately.

In preparation for the said meeting, all relevant stakeholders are requested to review the UK Policy Paper on DCTS for their appropriate action.

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. 153-2022

Issue Date: November 2, 2022

KEYWORDS: Board of Investments (BOI), Department of Trade and Industry (DTI), Fiscal Incentives Review Board (FIRB), Investment Promotion Agencies (IPA), Registered Business Enterprises (RBE), registration

This is with reference to the FIRB Advisory 008-2022 dated 19 October 2022 from Ms. Juvy C. Danofrata, addressed to all Investment Promotion Agencies (IPAs), registered Business Enterprises (RBEs) in the Information Technology and Business Process Management (IT-BPM), Bureau of Internal Revenue, Bureau of Customs, and Others Concerned, directing the concerned agencies to circularize the guidelines on the transfer of RBEs in the IT-BPM sector from their concerned IPAs administering economic or freeport zone to BOI.

It states that under Fiscal Incentives Review Board (FIRB) Resolution No. 026-22, RBEs in the IT-BPM sector that have remaining incentives under Section 311 of the NRIC of 1997, as amended by the CREATE Act, or those with approved incentives under the CREATE Act on or before 14 September 2022 may opt to transfer their registration to BOI to implement up to 100% work-from-home (WFH) arrangements without their tax incentives being adversely affected.

To operationalize such transfer, DTI issued MC No. 22-19, S.2022 dated 18 October 2022. An RBE contemplating transferring its registration to BOI must file a request with its concerned IPA using the prescribed Request to Register with BOI form on or before 31 December 2022.

On the other hand, IPAs shall be required to indorse to the BOI Infrastructure and Services Industries Service (ISIS) the request of the affected RBEs using the prescribed IPA list of Endorsed RBEs.

For information and reference.

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

CMC NO. 158-2022

Issue Date: October 28, 2022

KEYWORDS: notice of withdrawal, petition for tariff modification, refrigerators

This is with reference to a notice of withdrawal petition from Chairperson Marilou P. Mendoza, Tariff Commission regarding the petition filed by Concepcion Durables Inc. (CDI) dated October 14, 2022, requesting to reduce to 0% the MFN rates of duty on Refrigerators (classified under AHTN 2022 Subheading Nos. 8417.10.31, 8418.10.32, 8418.10.39 and 8418.21.10), pursuant to Section 1608 of Republic Act (RA) No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).

In addition, all activities relating to the investigation of this petition by the Tariff Commission will be discontinued including the conduct of public hearing scheduled on 27 October 2022.

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. 160-2022

Issue Date: November 10, 2022

KEYWORDS: cement, expiration, definitive safeguard duty, importation, imposition

This is with reference to the letter dated 22 October 2022 from Eduardo A. Sahagun, President and CEO, Philcement A Phinma Company, said company requested the Bureau of Customs (BOC) to remove the existing Safeguard Duty on Tariff Headings 2523.29.90 and 2523.90.00 pursuant to DTI-DAO No. 19-13 series of 2019 and CMO No. 39-2021.

The said Order imposed a definitive safeguard duty on the importation of cement from various countries under AHTN codes 2523.29.29 and 2523.90.00. The DTI-DAO No. 19-13 specifically states that the Definitive Safeguard Duty on imported cement from various countries has a three (3) year implementation period. Furthermore, CMO No. 392021, issued on 20 December 2021, implemented the Safeguard Duty rate for the third and last year which officially started last 22 October 2021.

Based on DTI-DAO 19-13 as implemented by CMO No. 39-2021, the third and last year of the three (3) year implementation period runs from 22 October 2021 to 21 October 2022 only. Therefore, Safeguard Duty for imported cement is no longer applicable.

For your information and guidance.

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

CMC NO. 161-2022

Issue Date: November 10, 2022

KEYWORDS: bronze float glass, clear float glass, importation, imposition, People's Republic of China, provisional safeguard duty

With reference to the letter dated 20 September 2022, from Maria Guiza B. Lim, Director, Department of Trade and Industry (DTI), the DTI is requesting the Bureau of Customs (BOC) to implement BOC-CMC No. 138-2017 in accordance with the DTI Order with Case No. 1-16 and Investigation No. AD-2016-Float Glass CN, specifically on the duration of the imposition of the definitive Anti-dumping duties.

The said Order imposed a definitive Anti-dumping duties on importation of clear float glass and bronze float glass from People's Republic of China for a period of five (5) years. Since DTI order took effect upon issuance of BOC-CMC No. 138-2017 on 06 September 2017, the same expired on 05 September 2022 being the end of the 5th year of the imposition period.

For your information and guidance.

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

IG MEMO NO. 07-2022

Issue Date: October 10, 2022

KEYWORDS: accomplishments, apprehensions, incidents, Intellectual Property Rights Division (IPRD), operations, seizures

• REFERENCES

- Memorandum dated 22 July 2021 from the Deputy Commissioner, Intelligence Group RE: *"REITERATION ON THE SUBMISSION OF IPR-RELATED SEIZURES, APPREHENSIONS, OPERATIONS, INCIDENTS, AND OTHER ACCOMPLISHMENTS TO THE INTELLECTUAL PROPERTY RIGHTS DIVISION (IPRD)"*.
- Memorandum dated 22 December 2020 signed by Rey Leonardo B. Guerrero, Commissioner of Customs RE: *"SUBMISSION OF REPORTS REGARDING SEIZURES, APPREHENSIONS, OPERATIONS, INCIDENTS, AND OTHER ACCOMPLISHMENTS OF INTELLECTUAL PROPERTY RIGHTS INFRINGING GOODS TO THE INTELLECTUAL PROPERTY RIGHTS DIVISION, CIIS, IG (IPRD)"*.
- Pursuant to the Customs Administrative Order (CAO) No. 09-2008 the Intellectual Property Rights Division, CIIS is mandated to gather and manage all data relative to Intellectual Property Rights (IPR) enforcement.
- Relative thereto, it is hereby reiterated that IPRD, CIIS should be furnished all seizures, apprehensions, operations, incidents, and other accomplishments related to Intellectual Property Rights — Infringing goods.
- Further, for shipments/goods subject of the issuance of Pre-Lodgement Control Order (PLCO) and Alert Order (AO) in relation to IPR Violation, you are hereby directed to immediately inform the office of IPRD, CIIS for immediate action and proper coordination to concerned stakeholders.
- In addition, you are also hereby directed to provide the office of the IPRD, CIIS, IG a copy of Order of Forfeiture or Decree of Abandonment likewise the Order of Condemnation prepared by the Auction & Cargo Disposal Division or equivalent unit of the Port, of all IPR-infringing goods identified for destruction.
- In this regard, you are hereby instructed to regularly submit to the Office of the IPRD, CMS, IG a WEEKLY REPORT every last working day of the week of seizures, apprehensions, operations, incidents, and other accomplishments, if there are any, related to IPR-infringing goods through its official email address and available electronic channel as follows:

IPRD BOC OFFICIAL EMAIL ADDRESS	<u>iprd.ciis@customs.gov.ph</u>
ACTING CHIEF, IPRD, CIIS, IG: PAUL OLIVER N. PACUNAYEN	0917-899-7285

- For your immediate and strict compliance.

OCOM MEMO NO. 126-2022

Issue Date: October 10, 2022

KEYWORDS: assessment, collection, dutiable values, measurement, revenue, volume, weight

To further improve and enhance the effective collection of lawful revenues, you are hereby directed:

- To correctly ascertain the correct and truthful assessment of dutiable values;
- To adopt schemes and methods in determining the measurement, weight, and volume of imported shipment; and
- To properly apply the provisions of Section 108, Chapter 2, Title I; Section 1400, Chapter 1, Title XIV of the CMTA and CAO No. 01-2020 for Clerical Errors, Misdeclaration, Misclassification and Undervaluation.

Failure to comply with the foregoing directives shall be liable to the provisions of CMTA and Revised Rules on Administrative Cases in the Civil Service (RRACCS) without prejudice to applicable provisions of the Revised Penal Code and relevant Special Laws.

Moreover, the said officers whose shipments under their jurisdictions are found to be misdeclared, misclassified and undervalued shall be dealt with accordingly.

Lastly, please be informed that the Port Operations Service, Assessment and Operations Coordinating Group (POS-AOCG) is hereby designated to monitor the implementation of the subject directives.

For strict compliance.

OCOM MEMO NO. 128-2022

Issue Date: October 18, 2022

KEYWORDS: Bureau of Plant Industry (BPI), fresh onion importations, sanitary and phytosanitary import clearance (SPSIC)

This is with reference to the letter dated 22 September 2022 from Dr. Gerald Glenn F. Panganiban, OIC – Director, Bureau of Plant Industry, Department of Agriculture (BPI-DA) relative to the presence of imported fresh onion in different online selling platforms.

To date, BPI has not yet issued any Sanitary and Phytosanitary Import Clearance (SPSIC) for the importation of fresh yellow onion and fresh red onion, Thus, there should be no arrival and clearance at the different ports of said commodities.

In view of the foregoing, you are hereby directed to seize and confiscate all fresh onion importation that will be arriving without approved SPSIC. This will ensure that only plants, planting materials, and plant products that are authorized by BPI under applicable laws are allowed to enter the country.

For strict compliance.

OCOM MEMO NO. 129-2022

Issue Date: October 14, 2022

KEYWORDS: Fiscal Review Board (FIRB), information technology - business process management (IT-BPM), posting of bond, registered business enterprises (RBE)

This refers to the issuance of FIRB Resolution Nos. 19-21 and 017-22 dated 2 August 2021 and 21 June 2022, which allowed ninety percent (90%) and thirty percent (30%), respectively, of the total workforce of RBEs in the IT-BPM to continue implementing WFH arrangements without adversely affecting their fiscal incentives under the CREATE Act, as well as FIRB Advisory 0072022 which provisionally extended FIRB Resolution No. 017-22 from 13 September 2022 until the FIRB decides on the PEZA's request to extend the WFH arrangement, and FIRB Resolution No. 026-22 definitely extending the WFH arrangement until 31 December 2022.

Relative thereto, the RBEs of the IT-BPM sector covered by FIRB Resolution Nos. 19-21, 017-22 and 026-22 must satisfy the following conditions to avail of the incentives granted:

- The number of employees under the WFH arrangement shall not exceed:
 - Ninety percent (90%) of the total workforce from 2 August 2021 to 31 March 2022;
 - Thirty percent (30%) of the total workforce from 1 April to 12 September 2022; and,
 - Thirty percent (30%) from 13 September 2022 until 31 December 2022.
- The number of laptops/other equipment of the RBE outside the ecozone should not exceed the number of its employees who are under WFH arrangement;
- The RBE shall submit the following reportorial and documentary requirements in the Collection District of the Bureau of Customs (BOC) that has jurisdiction over the economic zone or freeport:
 - PEZA Permit Form 8106 (Farm-out permit) covering the equipment; and,
 - Quantity and description of laptops, desktops, or other assets.

- The BOC shall conduct a 100% physical examination of the goods against the details in the documentary requirements submitted to ensure that the equipment and other assets to be brought outside the economic zone or freeport are properly declared and assessed the duties and taxes due thereon.
- The RBE shall post a bond equivalent to 150% of the amount of VAT and duties (if imported) and VAT (if locally sourced) on all equipment (e.g., desktops and laptops) deployed by the RBE to their employees' homes, to ensure payment of taxes and duties if any such equipment is not returned to the site of the RBE after the WFH arrangement. The amount of duties and/or VAT shall be based on the net book value of the equipment or assets deployed by the RBE to their employees' homes;
- Only surety companies granted Authority to Transact Business as Surety Company (ATBAS) by the BOC shall be allowed to issue the covering surety bonds;
- Upon return of the equipment and other assets to the economic zone or freeport at any time but not later than the next working day after the expiration of the WFH arrangement, the RBE must submit to the BOC a request for the liquidation of Form 8106 and cancellation of the bond. The request must include a list of all equipment and other assets returned to the economic zone or freeport;
- When all the equipment and assets brought outside the economic zone or freeport are completely returned, the BOC will cancel the bond. Otherwise, the BOC shall cause the issuance of a demand letter addressed to the RBE and surety company. Upon failure to settle the bonded obligations within fifteen (15) days from the issuance of a demand letter, the BOC shall recommend the issuance of an Order of Forfeiture of the Bond;
 - N.B. In case the RBE exceeds the WFH threshold, the penalty will be the payment of RCIT. If the RBE fails to return onsite the equipment and/or assets deployed, the penalty will be the forfeiture of the re-export bond posted by the RBE.
- In cases where the equipment and assets are returned to the economic or free port zones before the termination of the WFH arrangement and the corresponding Form 8106 have been liquidated, and the bonds cancelled, the same equipment and assets shall no longer be allowed to be brought out of the Zone, unless a new Form 8106 has been filed and a new re-export bond posted;

Item A (3), Memorandum issued by the FIRB dated 27 October 2021 on the subject, *Supplemental guidelines for the posting of bond as one of the conditions prescribed under Fiscal Incentives Review Board (FIRB) Resolution No. 19-21 and its Guidelines on the work-from-home (WFH) arrangement for Registered Business Enterprises (RBEs) in the Information Technology – Business Process Management (IT-BPM) sector.*

Item A (4), Ibid.

- When the number of employees under the WFH arrangement exceeds the thirty percent (30%) threshold, the non-compliant RBE shall be made to pay regular corporate income tax (RCIT) at the rate of twenty percent (20%) or twenty-five percent (25%), as applicable, for the month/s of noncompliance;
- The manner of payment of the penalty for the violation of the thirty percent (30%) WFH threshold shall be made in accordance with the guidelines and procedures stated in Bureau of Internal Revenue (BIR) Revenue Memorandum Circular (RMC) No. 120-2022 unless amended by the BIR;
- Revenue from export as required shall be maintained regardless of the allowed ratio of employees working from home. Provided, That the current number of employees shall not be reduced regardless if the majority of their employees are working from home;
- RBEs shall comply with reportorial requirements and site inspections, as may be required by the FIRB or the concerned Investment Promotion Agency; and,
- RBEs that shall continue to implement WFH arrangements upon the expiration of FIRB Resolution No. 017-22, as provisionally extended until 31 December 2022, shall be covered by Section 309 of the National Internal Revenue Code of 1997, as amended, and, as such, will not be entitled to any tax incentives under the CREATE Act.

For guidance and strict compliance.

AOCG MEMO NO. 345-2022

Issue Date: October 10, 2022

KEYWORDS: brand-new electrical and electronic equipment machines/devices, importation clearance

This is with reference to the letter reply dated 03 October 2022 from Engr. William Cuñado, Director, Environmental Management Bureau, Department of Environment and Natural Resources (EMB-DENR) addressed to Ms. Roselle N. Guerra, Fairlift International Logistics, Inc., relative to latter's e-mail (IIS Transaction No. CO-2022035316) dated 08 September 2022 seeking guidance regarding the importation of brand-new battery-powered portable generators specifically Ecoflow River, Ecoflow River Pro, Ecoflow Delta 2, Ecoflow Wave and Modular Power Kit.

In this regard, please be informed that the EMB-DENR stated that the issuance of an Importation Clearance (IC) for any brand-new electrical and electronic equipment/machine/devices is not under the purview of the EMB-DENR. Thus, an IC is not required from that office.

However, this does not preclude Fairlift from complying with the requirements of other Government agency(ies) that have mandate or jurisdiction regulating the above-mentioned products. Furthermore, EMB-DENR warned that should there be a misdeclaration, 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.

For information and reference.

AOCG MEMO NO. 346-2022

Issue Date: October 10, 2022

KEYWORDS: aluminum scrap, clearance, export

This is with reference to the letter reply dated 03 October 2022 from Engr. William Cuñado, Director, Environmental Management Bureau, Department of Environment and Natural Resources (EMB-DENR) addressed to Ms. Chy Aquino, Sales & Marketing, Cilberlift Freight Int'l. Inc., inquiring on the requirements and fees for the export of aluminum scrap.

In this regard, EMB-DENR informed that the aluminum scrap is not covered by the permitting requirements of DENR Administrative Order (DAO) 2013-22: Revised Procedures and Standards for the Management of Hazardous Waste (Revising DAO 2004-36). Thus, export clearance for the transboundary movement of such material is not required.

However, EMB-DENR wants to determine if the subject export is regulated by the importing country so that the EMB-DENR can provide the necessary notification in favor of Cilberlift or other concerned exporters. This does not also preclude them from securing the necessary permit from the national agency that may regulate the said activity or the material to be exported.

For information and reference.

AOCG MEMO NO. 347-2022

Issue Date: October 10, 2022

KEYWORDS: clearance, exempted, fly-ash sample, importation, Japan, no objection, production testing purposes

This is with reference to the attached Letter reply dated 03 October 2022 from Engr. William P. Cuñado, Director, Environmental Management Bureau, Department of Environment and Natural Resources (EMB-DENR) addressed to Mr. ROWELL JOSEPH BAUTISTA, Category Officer, Supply Chain, PHIL-CEMENT CORPORATION, requesting an exemption to secure a clearance from EMB-DENR for the importation of forty-five (45) kilograms of fly-ash sample from Japan for production testing purposes.

In this regard, please be informed that the EMB-DENR interposed NO objection to the above-mentioned request, provided that it shall be limited to the declared type and quantity of material.

For information and reference.

AOCG MEMO NO. 348-2022

Issue Date: October 10, 2022

KEYWORDS: expired chemicals, no objection, proposed export, return to vendor

This is with reference to the attached Letter reply dated 03 October 2022 from Engr. William P. Cuñado, Director, Environmental Management Bureau, Department of Environment and Natural Resources (EMB-DENR) addressed to Ms. RAQUEL D. BAYOT, Logistics Manager, HANKYU HANSHIN LOGISTICS PHILIPPINES, INC., inquiring for the requirements on the export of chemicals for the purpose of returning to the vendor.

In this regard, please be informed that the EMB-DENR interposed NO objection to the proposed export provided that it shall be limited to the declared types and quantities of materials.

However, HANKYU should determine if the same is regulated by the Government of Japan so that EMB-DENR can provide the necessary written notification in its favor.

For information and reference.

AOCG MEMO NO. 350-2022

Issue Date: October 5, 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 on 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 September 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-239	"DXN® REISHI MUSHROOM POWDER"	1211.90.17	MFN - 3% Ad Valorem ATIGA - Zero*
22-262	"OTTERBOX WATCH BUMPER"	3926.90.99	MFN - 15% Ad Valorem ACFTA - Zero*
22-264	"OTTERBOX EXO EDGE SERIES"	3926.90.99	MFN - 15% Ad Valorem ACFTA - Zero*
22-279	"OREO ORIGINAL"	1905.31.20	MFN - 15% Ad Valorem ATIGA - Zero*
22-284	"INFRARED BURNER, MODEL NO.: AB-5T"	8419.90.29	MFN - 1% Ad Valorem
22-285	"OTTERBOX AIRPODS CASE"	4016.90.99	MFN - 5% Ad Valorem ACFTA - 5% AD Valorem
22-342	"DOWLEX™ 2645.11G"	3901.40.00	MFN - 3% Ad Valorem ATIGA - Zero*
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

AOCG MEMO NO. 351-2022

Issue Date: October 5, 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 on 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 29 September 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-110	"AMTORL ASME TANGENTIAL AIR SEPARATOR, MODEL: 20-AS-150"	8479.89.70	MFN - 1% Ad Valorem
22-168	"UNIO 96 EXTRACTION & PCR SETUP SYSTEM"	8749.89.69	MFN - 1% Ad Valorem
22-261	"OTTERBOX OTTER+POP SYMMETRY SERIES"	3926.90.99	MFN - 15% Ad Valorem ACFTA - Zero*
22-263	"OTTERBOX REACT SERIES"	3926.90.99	MFN - 15% Ad Valorem ACFTA - Zero*
22-265	"OTTERBOX SYMMETRY SERIES"	3926.30.99	MFN - 15% Ad Valorem ACFTA - Zero*
22-289	"POPSOCKETS POPGRIP"	3926.90.99	MFN - 15% Ad Valorem ACFTA - Zero*
22-295	"OREO STRAWBERRY CREME"	1905.31.20	MFN - 15% Ad Valorem ATIGA - Zero*

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

AOCG MEMO NO. 352-2022

Issue Date: October 6, 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 on 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 03 October 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-344	"DOWLEX™ 2645G"	3901.40.00	MFN - 3% Ad Valorem ATIGA - Zero*
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 353-2022

Issue Date: October 6, 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 on 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 30 September 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-268	"POPSOCKETS POPCASE"	3926.90.99	MFN - 15% Ad Valorem ACFTA - Zero*
22-290	"POPSOCKETS POPGRIP SLIDE STRETCH"	3926.90.99	MFN - 15% Ad Valorem ACFTA - Zero*
22-304	"ELITE™ AT 6202"	3901.40.00	MFN - 3% Ad Valorem
22-308	"DXN® ROSELLE"	2106.90.72	MFN - 7% Ad Valorem ATIGA - Zero*
22-336	"CEFOR™ 1211P"	3901.40.00	MFN - 3% Ad Valorem ATIGA - Zero*

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

AOCG MEMO NO. 354-2022

Issue Date: October 7, 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 on 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 04 October 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-116	"ALFORM BEAM 2100, PRODUCT CODE: AFX12100"	7604.21.90	MFN - 5% Ad Valorem
22-117	"ALFORM BEAM 2400, PRODUCT CODE: AFX 12400"	7604.21.90	MFN - 5% Ad Valorem
22-118	"ALFORM BEAM 2700, PRODUCT CODE: AFX12700"	7604.21.90	MFN - 5% Ad Valorem
22-119	"ALFORM BEAM 3600, PRODUCT CODE: AFX13600"	7604.21.90	MFN - 5% Ad Valorem
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

AOCG MEMO NO. 355-2022

Issue Date: October 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 on 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 05 October 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-120	"ALFORM BEAM 3300, PRODUCT CODE: AFX13300"	7604.21.90	MFN - 5% Ad Valorem
22-121	"ALFORM BEAM 3000, PRODUCT CODE: AFX13000"	7604.21.90	MFN - 5% Ad Valorem
22-124	"ALFORM BEAM 4200, PRODUCT CODE: AFX14200"	7604.21.90	MFN - 5% Ad Valorem
22-125	"ALFORM BEAM 4500, PRODCT CODE: AFX14500"	7604.21.90	MFN - 5% Ad Valorem
22-131	"ALFORM BEAM 5400, PRODUCT CODE: AFX15400"	7604.21.90	MFN - 5% Ad Valorem
22-259	"POPSOCKETS POPWALLET+"	3926.90.99	MFN - 15% Ad Valorem ACFTA - Zero*
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

AOCG MEMO NO. 356-2022

Issue Date: October 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 on 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 October 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-137	"PROTECTRODE® MODOPOLAR NEEDLE ELECTRODE, MODEL: PRO- 50SAF"	9018.19.00	MFN - Zero*
22-138	"PROTECTRODE® MODOPOLAR NEEDLE ELECTRODE, MODEL: PRO- 25SAF"	9018.19.00	MFN - Zero*
22-139	"PROTECTRODE® MODOPOLAR NEEDLE ELECTRODE, MODEL: PRO- 37SAF"	9018.19.00	MFN - Zero*
22-140	"COMPOLAB TM CUVETTE"	9027.90.00	MFN - Zero*
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

AOCG MEMO NO. 357-2022

Issue Date: October 13, 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 on 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 October 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-346	"BOSPHORE® JCV-BKV DETECTION KIT V2"	3822.19.00	MFN - 1% Ad Valorem
22-347	"BOSPHORE® MONKEYPOX VIRUS DETECTION KIT V1"	3822.19.00	MFN - 1% Ad Valorem
22-348	"BOSPHORE® ADENOVIRUS QUANTIFICATION KIT V1"	3822.19.00	MFN - 1% Ad Valorem
22-349	"BOSPHORE® EBV-ADENOVIRUS QUANTIFICATION KIT V1"	3822.19.00	MFN - 1% Ad Valorem

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

AOCG MEMO NO. 359-2022

Issue Date: October 19, 2022

KEYWORDS: electronic copy, general stowage plans, loading summary sheet, stowage plans/bay plans, submission

With reference to the Memorandum of the Acting Commissioner dated 10 October 2022 with Subject, "*Strengthening the Collection of Lawful Revenues by Ascertaining the Correct Assessment of Dutiable Values and Adoption of Schemes and Methods in the Determination of Measurement, Weight, and Volume of Shipments*", and in order to monitor and consolidate real-time data and reports on customs operations, you are hereby directed to submit an electronic copies of the Stowage Plans/Bay Plans together with General Stowage Plans and Loading Summary Sheet of all vessels discharging within your respective collection districts within twenty-four (24) hours from availability thereof.

Submit the requested documents to Port Operations Service, AOCG thru pocd.stowage@customs.gov.ph.

For strict compliance.

AOCG MEMO NO. 364-2022

Issue Date: October 24, 2022

KEYWORDS: cement manufacturing, clearance, DENR-EMB, granulated blast furnace slag, importation, not required, raw material

This is with reference to the Letter reply dated 19 October 2022 from Engr. William P. Cuñado, Director, Environmental Management Bureau, Department of Environment and Natural Resources (EMB-DENR) addressed to Ms. Maria Carla Manalastas, Procurement Manager, SOLID CEMENT CORPORATION relative to the latter's letter dated 23 September 2022 (IIS Transaction No. CO-2022-021094) requesting clearance from EMB-DENR for Importation of Granulated Blast Furnace Slag (GBFS) from the following potential sources to be used as raw material in cement manufacturing:

- JFE MINERAL & ALLOY COMPANY, LTD., Japan
- CHC RESOURCES VIETNAM CO., LTD., Vietnam
- PT KRAKA TAU POSCO, Indonesia

In this regard, EMB-DENR informed that considering that GBFS is already a product that had undergone preprocessing from the enumerated potential sources based on the submitted process flow/description suit with the declared usage, its importation is not covered by the permitting requirements of Republic Act 6969 (Toxic Substances and Hazardous and Nuclear Wastes Control Act of 1990).

Accordingly, an IC is not required from EMB-DENR. However, this does not preclude SOLID CEMENT from complying with the requirements of other government agencies) that may regulate GBFS. 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. 365-2022

Issue Date: October 25, 2022

KEYWORDS: exempted, fly-ash sample, importation clearance, no objection, production testing purposes, Vietnam

This is with reference to the Letter reply dated 17 October 2022 from Engr. William P. Cuñado, Director, Environmental Management Bureau, Department of Environment and Natural Resources (EMB-DENR) addressed to Mr. ROWELL JOSEPH BAUTISTA, Category Officer, Supply Chain, PHILCEMENT CORPORATION, requesting an exemption to secure an importation clearance from EMB-DENR for the shipment of twenty (20) kilograms of fly-ash sample from Vietnam for production testing purposes.

In this regard, please be informed that the EMB-DENR interposed NO objection to the above-mentioned request, provided that it shall be limited to the declared type and quantity of material.

For information and reference.

AOCG MEMO NO. 368-2022

Issue Date: October 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 on 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 October 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-139	"PROTECTRODE® MONOPOLAR NEEDLE ELECTRODE, MODEL: PRO- 37SAF"	9018.19.00	MFN - Zero*
22-140	"COMPOLAB TM CUVETTE"	9027.90.00	MFN - Zero*
22-282	"DXN(R) BEE POLLEN"	2106.90.72	MFN - 7% Ad Valorem ATIGA - Zero*
22-307	"SILVER BRAZING ALLOY ROD (WITH FLUX COATING)"	7106.92.00	MFN - 3% Ad Valorem AIFTA - Zero*

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

AOCG MEMO NO. 369-2022

Issue Date: October 17, 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 on 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 October 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-093	"DXN® HIMALAYAN SALT (IODISED SALT)"	2501.00.10	MFN -1% Ad Valorem ATIGA - Zero*
22-141	"PANASONIC® IP VIDEO INTERCOM SYSTEM POWER DISTRIBUTOR, MODEL: VL-PC3800BX"	8517.62.59	MFN - Zero* ACFTA - Zero*
22-258	"MD FLAKE E"	2106.90.91	MFN - 7% Ad Valorem PJEPA - Zero* AJCEPA - Zero*
22-292	"KITA CONTACT PROBES"	8536.90.94	MFN - Zero* PJEPA - Zero* AJCEPA - Zero*

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

AOCG MEMO NO. 370-2022

Issue Date: October 17, 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 on 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 12 October 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-382	"SABIC® LLDPE 118NJ"	3901.40.00	MFN - 3% Ad Valorem
22-383	"SABIC® LLDPE 118WJ"	3901.40.00	MFN - 3% Ad Valorem
22-399	"LOTRENE® Q1018N"	3901.40.00	MFN - 3% Ad Valorem
22-400	"LOTRENE® Q1018N"	3901.40.00	MFN - 3% Ad Valorem
22-401	"LOTRENE® Q2018N"	3901.40.00	MFN - 3% Ad Valorem
22-402	"LOTRENE® Q2018N"	3901.40.00	MFN - 3% Ad Valorem

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

AOCG MEMO NO. 371-2022

Issue Date: October 19, 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 on 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 13 October 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-142	"PANASONIC® SELF-ORDERING KIOSK, MODEL NO.:K32Ti5P5CN"	8470.50.00	MFN - Zero*
22-356	"BOSPHORE® VIRAL INFECTIONS IN THE IMMUNOSUPPRESSED PANEL KIT"	3822.19.00	MFN - 1% Ad Valorem
22-370	"SPRUCE-PINE-FIR (SPF) PLYWOOD"	4412.39.00	MFN - 1% Ad Valorem ACFTA - Zero*

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

AOCG MEMO NO. 372-2022

Issue Date: October 19, 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 on 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 October 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-162	"MAGREV® MANUAL MAGNETIC BEAD NUCLEIC ACID EXTRACTION STAND"	3926.90.39	MFN - 3% Ad Valorem
22-226	"DXN® GANOCELIUM® (GL)"	2106.90.72	MFN - 7% Ad Valorem ATIGA - Zero*
22-243	"DXN® REISHI GANO (RG) ®"	2106.90.72	MFN - 7% Ad Valorem ATIGA - Zero*
22-252	"ALSHOR PLUS LEG 1500 MM, PRODUCT CODE: ASX31500"	7610.90.99	MFN - 10% Ad Valorem
22-253	"ALSHOR PLUS LEG 2000 MM, PRODUCT CODE: ASX32000"	7610.90.99	MFN - 10% Ad Valorem

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

AOCG MEMO NO. 375-2022

Issue Date: November 7, 2022

KEYWORDS: AUV SUV, delivery van, Commission on Population and Development (PPDP), donation, seized or forfeited vehicles

This is in reference to the letter dated 20 September 2022 from Mr. LOLITO R. TACARDON, Officer-in-Charge, Executive Director V, PPDP addressed to the Acting Commissioner requesting for a donation of seized or forfeited vehicles like AUV/SUV or Delivery Van to be used for field works.

Relative thereto, All District Collectors and Subport Collectors are hereby directed to determine the availability of the requested relevant items pursuant to Section 6.2 of CAO No. 03-2020 within three (3) days from receipt hereof.

For appropriate action.

AOCG MEMO NO. 386-2022

Issue Date: October 26, 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 on 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 20 October 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-244	"DXN® SPIRULINA CAPSULE"	2106.90.72	MFN - 7% Ad Valorem ATIGA - Zero*
22-384	"BLENDS ELECTRICALLY HEATED TOBACCO PRODUCT"	2404.11.00	MFN - 3% Ad Valorem PH-EFTA FTA (CHE/LIE) - 3% Ad Valorem
22-415	"DXN® MENGKUDU CAPSULE"	2106.90.72	MFN - 7% Ad Valorem ATIGA - Zero*
22-417	"OREO BIRTHDAY SPRINKLES"	1905.31.20	MFN - 15% Ad Valorem ATIGA - Zero*
22-163	"UNIO® NUCLEIC ACID EXTRACTION VERSATILE KIT"	3822.19.00	MFN - 1% Ad Valorem

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

AOCG MEMO NO. 387-2022

Issue Date: October 26, 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 on 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 21 October 2022 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-354	"BOSPHORE® JCF QUANTIFICATION KIT V1"	3822.19.00	MFN - 1% Ad Valorem
22-387	"UNINTERRUPTIBLE POWER SUPPLY (UPS), MODEL: LSHP-40"	8504.40.11	MFN - Zero* ACFTA - Zero*
22-391	"OREO CHOCOLATE CREME"	1905.31.20	MFN - 15% Ad Valorem ATIGA - Zero*
22-392	"OREO ORIGINAL"	1905.31.20	MFN - 15% Ad Valorem ATIGA - Zero*
22-393	"OREO RED VELVET"	1905.31.20	MFN - 15% Ad Valorem ATIGA - Zero*

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

AOCG MEMO NO. 388-2022

Issue Date: November 8, 2022

KEYWORDS: cement manufacturers, copper slag, guidance, importation

This is with reference to the attached Letter reply dated 07 November 2022 with attachment from Engr. William P. Cuñado, Director, Environmental Management Bureau, Department of Environment and Natural Resources (EMB-DENR) addressed to Mr. Koichiro Ono, Director/General Manager, Sumitomo Corporation of the Philippines (SUMITOMO) relative to the latter's letter dated 28 September 2022 (IIS Transaction No. CO-2022-038047) seeking guidance on the importation of copper slag by cement manufacturers:

EMB-DENR set forth in the said letter-reply the answers to the questions presented by SUMITOMO which are related to the checklist of the requirements and processes in securing an Import Clearance (IC) for the Importation of Copper Slag.

Please be guided accordingly.

AOCG MEMO NO. 389-2022

Issue Date: November 9, 2022

KEYWORDS: cement manufacturing, granulated blast furnace slag (GBFS), importation, not covered, permitting requirements, raw material, Republic Act 6969

This is with reference to the attached Letter reply dated 04 November 2022 from Engr. William P. Cuñado, Director, Environmental Management Bureau, Department of Environment and Natural Resources (EMB-DENR) addressed to Mr. Yoshihito Izawa, President & CEO, TAIHEIYO CEMENT PHILIPPINES, INC. (TAIHEIYO) relative to the latter's letter dated 23 September 2022 (IIS Transaction No. CO-2022-021094) requesting clearance exemption from EMB-DENR for TAIHEIYO's succeeding Importation of GBFS from Japan (State of Origin).

In this regard, EMB-DENR informed that considering that GBFS is already a product that had undergone preprocessing from the enumerated potential sources based on the submitted process flow/description suit with the declared usage, its importation is not covered by the permitting requirements of Republic Act 6969 (Toxic Substances and Hazardous and Nuclear Wastes Control Act of 1990).

Accordingly, an IC is not required from EMB-DENR. However, this does not preclude TAIHEIYO CEMENT from complying with the requirements of other government agencies) that may regulate GBFS. 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.

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