

NMM

NAGUE MALIC MAGNAWA & ASSOCIATES
Customs Brokers

COMPLIANCE BEYOND BORDERS

CUSTOMS GAZETTE

Updates on Customs-Related Matters

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CAO NO. 04-2021

Issue Date: June 15, 2021

Introduction

This Customs Administrative Order (CAO) implements Section 4.3 and Section 6 of the DOF - DBM — DTI-BOI Joint Administrative Order No. 01-2015 dated November 16, 2015 pursuant to Section 13 of Executive Order No. 182, series of 2015.

Scope

This CAO covers importations by Eligible and Registered Participants granted fiscal support under the Comprehensive Automotive Resurgence Strategy (CARS) Program.

Objectives

- To provide guidelines in the utilization of Tax Payment Certificates as payment of customs duties and taxes due on importations by eligible and registered participants; and
- To prescribe procedure in the processing of TPC transactions with the Bureau.

Definition of Terms

Bureau — shall refer to the Bureau of Customs.

Eligible and Registered Participants (ERPs) — shall refer to Participating Car Makers (PCMs), parts makers and shared testing service providers registered under the CARS Program.

Obligations — are amounts committed to be paid by a government agency arising from an account of a duly authorized administrative officer binding the government to the immediate or eventual payment of a sum of money.

Special Allotment Release Order (SARO) — authorization issued by the DBM to an agency, which allow it to incur obligation within specified amount and within legislative appropriation.

Tax Debit Memo (TDM) — shall refer to the document authorizing the utilization of the TPC as payment of customs, value-added tax (VAT) and excise tax of the grantee.

Tax Payment Certificates (TPC) — shall refer to a nontransferable certificate issued by DTI-BOI, upon the recommendation of the CARS Inter-Agency Committee and based on the third-party audit of the eligible and registered participants' applications to determine compliance with all the conditions for the availment of incentives, which shall be used to defray the tax and duty obligation of ERP to the National Government.

General Provision on TPC Utilization

- The Bureau shall recognize and accept the TPC issued by the DTI-BOI as payment of duties and taxes upon its verification and validation with the Online Facility System (OFS) especially established by DTI-BOI for the purpose.
- The TPC shall have a validity period of thirty (30) days counted from date of issue. The date indicated on the face of the TPC shall be presumed to be the date of issuance.

The ERP shall ensure that the issuance thereof shall be valid within the statutory deadlines for payment of duties and taxes on its importation. Thus, it has to be presented immediately to the Bureau for payment.

- A TPC can only be used on importations in the course of the ERP's operations.
- If upon assessment, the amount indicated in the TPC is insufficient to cover the payable duties and taxes, the ERP shall pay the balance in cash through its nominated Authorized Agent Bank (AAB). Any other discrepancy in the assessment shall be covered under Section 428 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).
- Fees and other charges, penalties and surcharges shall not be covered by the TPC issued by the DTI-BOI.

Operational Procedure

- Ten (10) working days prior to the arrival of its importation, the ERP shall access the Bureau's Value-Added Service Provider (VASP) and fill out the details of its importation including the pre-assessed value, to generate a copy of the pre-assessed Single Administrative Documents (Pre-SAD). The ERP shall also secure a clearance from the Collection Service, RCMG that it has no pending tax liabilities.

- The ERP shall present the Pre-SAD and the clearance to the DTI-BOI as a supporting document to its request for the issuance of TPC. The value of the TPC shall correspond to the estimated duties and taxes as indicated in the Pre-SAD.
- After securing the TPC, the ERP shall submit to Collection Service the following:
 - BOC copy of TPC;
 - Copy of Pre-SAD;
 - Certification of Official Importation (BOC Form 1);
 - Copy of the bill of lading or air waybill (AWB);
 - Copy of commercial invoice and packing list; and
 - Clearance from the Collection Service that the ERP has no pending tax liabilities.
- The Collection Service shall verify and validate the original copy of the TPC through the CARS OFS provided by DTI-BOI. Once validated, it shall forward the documents to the Deputy Commissioner, Revenue Collection and Monitoring Group (RCMG) with a recommendation for the utilization of the TPC.
- Pending automation of the payment system using TPC, the Bureau shall temporarily use the facility under the Electronic to Mobile (E2M) payment system to allow payments using Tax Credit Certificates (TCC). Once generated, the amount in the TCC shall correspond to the amount in the TPC. On account thereof, the Collection Service shall also recommend the issuance of a Tax Debit Memo (TDM).
- Upon approval by the Deputy Commissioner, RCMG, the documents shall be forwarded to the Revenue Accounting Division (RAD), Collection Service, RCMG.

The RAD shall access the E2M payment system and input the pre-assessed duties and taxes as indicated in the TPC to generate and reflect in the system that the importation shall be paid through the use of Tax Credit Certificate (TCC).

Once it is already reflected in the system, the RAD shall issue a Tax Debit Memo corresponding to the amount in the TCC.

Once validated, the ERP can already lodge a goods declaration

- to the E2M system and all documentary requirements shall be forwarded by Collection Service to the Office of the District/Port collector at the port of discharge.
- The ERP shall then lodge a goods declaration of its shipment, declaring among others, the port of discharge and Authorized Agent Bank (AAB). The ERP shall clearly indicate that the mode of payment shall be non-cash payment through the use of TDM.

The ERP shall submit the required documents to support the goods declaration.

- Upon final assessment, the AAB shall debit the ERP's account net of non-cash payment (TDM) and send the payment confirmation to BOC. The confirmation of payment shall automatically send a Statement of Settlement of Duties and Taxes to the ERP via VASP and trigger the release of the shipment under the Online Release System (OLRS).
- Upon release of the goods paid through TPC, the District/Port Collector shall issue a Statement of Account (SOA) to bill the DTIBOI for the account of the ERP, and the same shall be forwarded to Collection Service.
- The Collection Service shall send the SOA with supporting shipping documents, Statement of Settlement of Duties and Taxes (SSDT) and other importation documents, to DTI-BOI for the recording of obligation.

cf. CMTA, Title I, Chapter 3, Section 119;
CAO No. 6-2016

Monitoring of TPC Utilization

The Bureau shall submit monthly to the BTr and the DTI-BOI a list of TPCs reported as part of its revenue collection.

Repealing Clause

All other rules and regulation issued by the Bureau or other government agencies which are inconsistent with this CAO are deemed repealed or modified accordingly.

Separability Clause

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

Effectivity

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

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

CMO NO. 25-2021

Issue Date: August 12, 2021

Objectives

- To integrate the automated assignment of goods declarations into the Electronic-to-Mobile (E2M) system;
- To provide clear and defined procedures in the automated random assignment of consumption goods declaration to Customs Operations Officers (COO) III and V; and
- To provide a mechanism for brokers and importers to have updates on the status of their respective goods declaration.

Scope

This Order shall apply to all goods declarations lodged in the Bureau's E2M system and processed by the Formal Entry Division or equivalent units.

General/Administrative Provisions

- The ARMS, upon lodgement of goods declaration, shall randomly assign the same to a COO III and COO V at the port of discharge.

In the case of the Port of Manila (POM) and Manila International Container Port (MICP), the ARMS shall randomly route the goods declaration to a COO III and COO V of the assigned Section concerned.

In the case of the Ninoy Aquino International Airport (NAIA), the ARMS shall randomly route the goods declaration to a COO III and COO V of the designated off-terminal customs facility warehouse.

- Existing regulations on the online filing of goods declaration through the Customer Care Portal System (CCPS) and its supporting documents shall still be in full force and effect.
- Importers may check the status of their goods declaration online using their mobile phones, or personal computers through CCPS with the Help Topic "Goods Declaration Online Filing/Other Inquiries" or any other goods declaration status inquiry system that will be implemented.

Operational Provisions

- **Entry Processing Unit Customs Officer.**
 - The Entry Processing Unit (EPU) Customs Officer or equivalent position shall log in the CCPS and retrieve the ticket filed by the Broker/Importer containing the goods declaration and its supporting documents for the preliminary verification of the attached documents.
 - The EPU Customs Officer shall also log in the E2M system to identify the assigned Examiner and Appraiser for the particular goods declaration. He/she shall then forward the ticket to the COO III or COO V in the CCPS.
 - For goods declarations released by Formal Entry Division (FED Chief or Equivalent Customs Officer, and goods declarations transferred under same, the EPU Customs Officer, upon receipt of the notice from the FED Chief, shall forward the related tickets to the newly assigned COO III/COO V.
- **Customs Operations Officer III (COO III)**
 - The COO III shall log in the CCPS to check for any ticket/s assigned to him/her and to retrieve the goods declaration and the supporting documents. The COO III shall notify the importer through the CCPS of any issue relating to said goods declaration that requires further action on the part of the importer.
 - The COO III shall also access E2M to search for the goods declaration randomly assigned to him/her. All goods declarations in the CCPS should match the goods declarations randomly assigned to the COO III in the E2M.
 - If the goods declaration was filed using the Super Green Lane (SGL) facility, the COO III can only view the Single Administrative Document (SAD).
 - If the goods declaration is not an SGL shipment, the COO III must tag the goods declaration as "In Progress" in the ARMS then perform the required review and/or examination of the goods declaration, its supporting documents and its shipment, as the case may be.
 - The COO III shall then retrieve the SAD for updating, input the corresponding changes in the SAD and click the "Update SAD" to input the findings/remarks in the inspection act.
 - If the goods declaration is returned by the COO V to the COO III for further update, the COO III shall retrieve the SAD for updating, input the findings/remarks in the

inspection act and resubmit the goods declaration to the COO V. However, if the COO III shall tag the goods declaration with the "Stop Progress" status and the goods declaration will automatically be submitted to the COO V.

- **Customs Operations Officer V (COO V)**

- The COO V shall log in the CCPS to see which ticket is assigned to him/her. He/she shall also access the E2M and view all the goods declarations assigned to him/her. The goods declarations filed in the CCPS should match the goods declarations randomly assigned in the E2M. The COO V shall notify the importer of any issue relating to said goods declaration that requires further action on the part of the importer.

The COO V only has viewing access to goods declarations that are tagged by the COO III as "In Progress".

- If the goods declaration is already examined and flagged as "Update SAD", the COO V may now tag the goods declaration as "In-Progress".

If the COO V does not agree with the findings of the COO III, he/she shall return the goods declaration and the ticket to the COO III for further update.

- A Goods declaration that has been properly appraised shall be tagged as "Assessed".
- In case of a request to cancel the goods declaration, the COO V shall search for the SAD subject of the request and perform the following:
 - If the goods declaration is selected "Yellow", "Orange" or "Red", the COO V shall click "Re-route to green" to cancel. He/she shall then click "Cancel" to cancel the goods declaration. This shall terminate the processing of the goods declaration; or
 - If the goods declaration is already assessed in the E2M, the COO V shall click "Cancel" to cancel the goods declaration. This shall terminate the processing of the goods declaration.

- **Formal Entry Division (FED) Chief or Equivalent Customs Officer**

- The COO III and COO V are automatically tagged by default as "Include" in the Assign column and "No" in the Release column of the ARMS Examiners/Appraisers List, unless the FED Chief tags them as inactive.
- The FED Chief may exclude or tag as inactive the COO III and/or COO V if they are absent, on an official business (training, seminar, etc.), or for any other valid reasons.

Once excluded or tagged as inactive, the ARMS shall then randomly assign the goods declarations to another COO III and COO V.

- Except for those tagged "In-Progress", the FED Chief may release all goods declarations previously assigned to a COO III or COO V if they are absent, on an official business (training, seminar, etc.), where there are delays in the processing of the assigned goods declaration, or for any other valid reasons.

- The FED Chief also has the authority to retrieve in the E2M system the goods declaration previously assigned to a COO III or COO V and tag that declaration "Transfer Examiner/Transfer Appraiser" for random reassignment to another active COO III or COO V, regardless of whether the goods declaration is tagged "In Progress".

The reassignment of a particular goods declaration to another COO III or COO V may be done when the previously assigned COO III or COO V is inactive for the day, is given urgent or other task/s by their supervisor or higher officials of the Bureau resulting in the delay in the processing of the assigned goods declaration, or for any other valid reasons.

- For goods declarations released under the authority of the FED Chief and goods declarations transferred under authority of the same, the FED Chief shall inform the EPU through email or any other faster means of communication of the changes in the assignment of COO III or COO V indicating therein the particular goods declaration reference number/s for corresponding reassignment of the ticket/s in the CCPS.

Transitory Provision

The ARMS shall initially be implemented in POM and MICP. Once the deployment of the system is already finalized, the Management Information and Systems Technology Group in coordination with Assessment and Operations Coordinating Group, shall announce its rollout to other ports.

Penalty

Failure on the part of any Customs Officer to perform its responsibilities under this Order shall subject the said Customs Officer to Administrative sanctions in accordance with Civil Service rules and regulations.

Repealing Clause

All other Orders, Memoranda, Circulars or parts thereof which are inconsistent with this Customs Memorandum Order are hereby deemed repealed and/or modified accordingly.

Effectivity

This Order shall take effect on August 25, 2021.

CMO NO. 26-2021

Date Issued: August 10, 2021

Objective

- To provide the detailed guidelines on the application, processing, and approval of application for accreditation as AEO Importer and Exporter using the AEO Online Portal System pursuant to Customs Memorandum Order (CMO) No. 9-2020 and Customs Administrative Order (CAO) 5-2017.

Scope

This Order shall provide the guidelines for the application, processing, and approval of application for AEO accreditation using the AEO Online Portal System.

Definition of Terms

AEO Applicant — shall refer to an interested company applying to the AEO Program which has completed the Pre-screening process and applying for Level 1 AEO Accreditation;

AEO Candidate — shall refer to an interested company applying to the AEO Program and undergoing the Pre-screening process to determine readiness and compliance with the criteria and standards set for the AEO prior to their application for Level 1 Accreditation;

AEO Online Portal System (*referred to as "AEO Portal"*) - shall refer to a web portal that caters for the electronic filing and review of applications submitted for accreditation to the AEO Program;

Customs Memorandum Order (CMO)
No. 9-2020, Section 9.3. Pre-Screening

Administrative Provisions

- The AEO Online Portal System is a web portal that caters for the electronic submission and review of applications submitted for accreditation to the AEO Program.
- The AEO Portal shall have a capacity for uploading of documents and real-time notifications to the users on the status of an AEO application submitted through the AEO Portal.
- The AEO Portal can be accessed by logging-in at <https://aeo.customs.gov.ph> using any desktop or mobile devices with internet access.
- General information on the AEO Program such as accreditation process, benefits and other relevant information shall be made available in the AEO Portal.
- The AEO Portal shall have the capability to generate reports such as number of applications filed, status of evaluation (i.e., reviewed, inspected, approved, incomplete, etc.) and summary of responses on the self-assessment questionnaire.
- The Management Information System and Technology Group (MISTG) and the AEO Office shall ensure the security and confidentiality of information provided and exchanged through the AEO Portal.
- The system administrator shall be responsible for account user creation and granting of access to the members of the AEO Office, after review and approval of the Chief, AEO Office.
- Access to the pages for submission and review of submitted application shall be provided only after securing User Access from the system administrator. This is applicable to AEO applicants and members of the AEO Office.
- Granting of access and viewing of all submitted applications shall be available only to the User Access for the Chief, AEO Office and its three (3) unit heads.
- User Access for Account Managers, Account Inspectors and other members of the AEO Office shall be limited to the application or other matters assigned to them by the Chief, AEO and/or Unit Heads.

Operational Process

The following operational procedure shall be performed by the AEO Candidate, AEO Applicant and members of the AEO Office:

- **Registration.** AEO Candidate, AEO Applicant and members and members of the AEO Office can access the AEO Portal at <https://aao.customs.gov.ph> to sign-up and/or sign-in.
 - **AEO Candidate and AEO Applicant.**
 - When signing-up for the first time, AEO Candidate and AEO Applicant shall click "Sign Up" to create a user profile and provide the following details:
 - Full name of the official company representative
 - Official company email address
 - Password (must contain minimum of 8 characters, lower & uppercase letter, number, and special character)
 - Company TIN
 - Company name
 - Designation
 - Mobile number
 - Telephone number
 - Once complete, the AEO Candidate and AEO Applicant shall click "Submit" to create a user account in the AEO Portal. The AEO Portal shall automatically send a notification to the email address provided confirming successful registration.
 - **AEO Office.**
 - User profile shall be created for members of the AEO Office by providing the following details to the system administrator:
 - Full Name
 - Designation
 - Official email address
 - After providing the requested information, members of the AEO Office shall be assigned with the username and password to log-in to the AEO Portal. Level of access shall be based on the designation of the member in the AEO Office and upon approval of the Chief, AEO Office.
 - **Sign-in.** After successful registration, the AEO Candidate, AEO Applicant and members of the AEO Office shall log-in using the email registered with the AEO Portal and its corresponding password and click "Sign In".

- **Fill-out AEO Pre-Screening/Application Form.**
 - When logging in for first time, the AEO Candidate or Applicant shall be prompted automatically to the AEO Portal Homepage in which the user shall click the "Apply" button to continue to the Pre-Screening/Level 1 AEO Application Form page.
 - The AEO Pre-screening/ Application Form page contains the following mandatory fields that the AEO Candidate or AEO Applicant must completely fill-in:
 - Company name;
 - Business Type (Importer, Exporter, or Others which needs to be specified);
 - Company TIN;
 - Customs Client No. (if applicable);
 - Primary and alternate focal person name(s);
 - Designation of primary and alternate focal persons;
 - Primary and secondary telephone number;
 - Fax number;
 - Mobile number of primary and alternate focal persons;
 - Email address of primary and alternate focal persons;
 - Official company website;
 - Full address where the entity was established;
 - Mailing address;
 - Full address where the main activities of the business are carried out;
 - Full address of the office where the full accounts are kept (If the offices have the same address, indicate "same");
 - For multiple locations, list all locations and their addresses inside the country covered by this application;
 - Locations where the third party executes outsourced activities for the applicant;
 - Once complete, AEO Candidate or AEO Applicant shall click "Submit". If the fields are incomplete, the AEO Portal shall prompt on which fields needs to be completed.
 - After successful submission, a dashboard shall appear with the Ticket Number of the application and its status.
 - The AEO Candidate or Applicant may now edit, view or download a PDF copy of the Application Form by clicking the 'Edit', 'View, and 'PDF' buttons in the dashboard.
 - The AEO Candidate or AEO Applicant must originally sign the "Declaration" portion of the application form, have it notarized and uploaded in the AEO Portal.

- **Fill-out Self-Assessment Questionnaire and Risk Evaluation Sheet.**
 - After filling-out the AEO Pre-screening/ Application Form, the AEO Candidate or Applicant shall answer the Self-Assessment Questionnaire and Risk Evaluation Sheet by clicking the "Add" button in the dashboard. Both can be stored in the system by clicking "Save" and "Submit", respectively.
 - Once accomplished, the 'Add' button shall turn into 'Edit', 'View', and 'PDF' buttons in the dashboard.
 - The AEO Candidate or AEO Applicant must originally sign the "Declaration" portion of the Self-Assessment Questionnaire, have it notarized and uploaded in the AEO Portal.
- **Upload Attachments.**
 - **Pre-Screening.** To complete the Pre-screening Application, the AEO Candidate shall upload the following documents by clicking the "Upload" button in the dashboard opposite the name of the documents:
 - Notarized Pre-Screening Form;
 - Notarized Self-Assessment Questionnaire;
 - Notarized Undertaking;
 - Financial Documents (e.g. Annual BIR Returns, financial Report, etc.);
 - SEC/DTI Registration, as applicable;
 - Mayor's Permit and/or Certificate of Registration (i.e., BOI, PEZA, SBMA, etc.), as applicable;
 - General Information Sheet (GIS); and
 - Other documents, as necessary.
 - **Level 1 Application.** To complete the Level 1 Application, the AEO Applicant shall upload the following documents by clicking the "Upload" button in the dashboard opposite the name of the documents:
 - Notarized Application Form;
 - Pre-Screening Clearance;
 - Notarized Self-Assessment Questionnaire;
 - Notarized Undertaking;
 - Financial Documents (e.g. Annual BIR Returns, Financial Report, etc.);
 - SEC/DTI Registration, as applicable;
 - Mayor's Permit and/or Certificate of Registration (i.e., 801, PEZA, SBMA, etc.), as applicable;
 - General Information Sheet (GIS);
 - Secretary's Certificate designating the authorized person to process the application; and
 - Other documents, as necessary.

- Applicant shall then click the "Attach" button to upload all files that were selected.
- Once submitted, a ticket number shall be generated and an email notification shall prompt the AEO Candidate, AEO Applicant, Chief of AEO Office, and Head of Accreditation Unit.
- Hard copies of the aforementioned documents shall be submitted to the Deputy Commissioner, Assessment and Operations Coordinating Group, attention the Chief, AEO Office not later than three (3) working days from submission in the AEO Portal.
- **Application Assignment.**
 - The Chief, AEO Office logs in and checks the Prescreening and/or Level 1 AEO Application received.
 - The Chief, AEO Office forwards the ticket to the Head, Accreditation Unit which shall prompt an e-mail notification to the Head, Accreditation Unit.
 - The Head of Accreditation Unit logs in to the AEO Portal and assigns the application by forwarding the ticket to the selected Account Manager.
 - An email notification shall be sent to the selected Account Manager informing that an application was assigned to him/her.
- **Account Manager Evaluation.**
 - The Account Manager logs in to the AEO Portal and retrieves the application that was assigned to him/her.
 - The Account Manager shall review and provide feedback to the AEO Candidate within fifteen (15) calendar days from receipt of the application.
 - Depending on the findings, the Account Manager shall select any of the following applicable actions in the "Validation" section of the AEO Portal:
 - **For Further Clarification** — Account Manager shall indicate questions or items for clarification in the "Comment" section of each field;
 - **Additional Documents Required** — Account Manager indicates what document is needed to support the procedure described in the application; or
 - **Complete Documents** — Account Manager fills-out the Risk Assessment portion of the questionnaire and schedule an on-site inspection and validation of the submitted information.
 - Summary of findings shall be generated and reflected in the dashboard of the AEO Candidate or AEO Applicants account and shall also be notified through the latter's email.

cf. CMO No. 9-2020, Section 9.3.1 (b)

- The Account Manager may schedule consultation meetings and inspections to guide the AEO Candidate on the standards required to be an AEO within five (5) calendar days from issuance of feedback and recommendation.
 - The AEO Candidate shall be given a reasonable period to comply with the recommendations of the Account Manager.
- **Updating of Documents by the AEO Candidate or AEO Applicant.**
 - The AEO Candidate or Applicant logs in to the AEO Portal and selects "Update Application" to respond to clarification or request for additional documents by the Account Manager.

CMO No. 9-2021, Section 9.3.1 (c)

CMO No. 9-2020, Section 9.3.1 (d)

Once complete, the AEO Candidate or Applicant clicks the "Submit" button at the bottom of each page which shall prompt for an e-mail notification to the assigned Account Manager.

The assigned Account Manager shall review the updates provided. If satisfied, the Account Manager shall select "Document Complete". Otherwise, the Account Manager may select "For Further Clarification" or "Additional Documents Required", as applicable, until the AEO Candidate or Applicant satisfies the information needed by the Account Manager.

- **Decision.**
 - **Pre-Screening.**
 - The Account Manager shall prepare an evaluation report determining the level of readiness of the AEO Candidate and forward the summary of findings to the Head, Accreditation Unit within five (5) calendar days from evaluation.
 - The Account Manager shall also schedule a presentation to deliberate the evaluation report and risk assessment form.
 - If the Head, Accreditation Unit deems that the evaluation and its supporting documents are complete and in order, the Head, Accreditation Unit shall forward the Evaluation Report and application, with the corresponding recommendation to the Chief, AEO Office. Hard copies of the same with the corresponding Disposition Form shall also be transmitted.

- Otherwise, if the Head Accreditation Unit is not satisfied with the findings of the Account Manager, he/she may direct the Account Manager to reevaluate the application and inform the AEO Candidate on the additional documents and/or clarifications needed.
- Upon receipt of ticket and documents from the Head, Accreditation Unit, the Chief, AEO Office shall review the recommendation and issue a Pre-Screening Clearance to the AEO Candidate within ten (10) calendar days from receipt of recommendations.
- If the Chief of AEO Office disapproves the application, he/she shall issue a recommendation for further training and/or consultation. After the training and/or consultation, the applicant may re-apply through the AEO Online Portal for pre-screening application.
- **Level 1 Application.** Sections 9.6 to 9.10 of CMO 9-2021 shall be adopted for evaluation and decision of Level 1 AEO applications.
- The Account Manager shall then upload the final decision to the AEO Portal which shall prompt an email notification to the AEO Candidate of the decision on his/her Pre-screening and/or Level 1 AEO application.
- The Account Manager shall likewise transmit the hard copies of the decision to the AEO Candidate or AEO Applicant within three (3) calendar days of receipt of the decision.

cf. CMO No. 9-2021, Sections 9.7.6 and 9.7.7.

AEO Help Desk

- The Bureau of Customs and the AEO Office recognizes its responsibilities under Republic Act No. 10173, also known as the Data Privacy Act of 2012 and CMO No.16-2021 or the Bureau of Customs Data Privacy Manual, with respect to the data they collection, record, organize, update, use, consolidate or destruct from its stakeholders.
- All personal data, business document and/or proprietary information entered and stored in the AEO Portal are for BOC purposes only. It shall remain confidential and will not be disclosed to a third part without the companies' prior consent.
- Every officer, agent or employee of the BOC who shall be found guilty of unlawfully disclosing confidential information gained during any investigation or audit, or using such information for personal gain or to the detriment of the government, the Bureau or third parties shall be penalized pursuant to Section 1431 of the CMTA and Data Privacy Act, as applicable.

CMO No. 9-2020, Section 16.1

CMO No. 9-2020, Section 16.2.

- The MISTG and AEO Office shall ensure the institution of appropriate organizational, technical and physical security measures to ensure the protection of its stakeholder's personal data.

Periodic Review and Updating

Unless otherwise provided, this Order and the AEO Portal shall be reviewed every three (3) years and be amended and/or updated as necessary.

Repealing Clause

All other Orders, Memoranda, Circulars or parts thereof which are inconsistent with this Customs Memorandum Order are hereby deemed repealed and/or modified accordingly.

Separability Clause

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

Effectivity

This Order shall take effect immediately.

CMO NO. 27-2021

Issue Date: August 10, 2021

- To simplify the payment of fees and charges for express shipments covered under transit procedures, **Section 3.3 of CMO No. 18-2021** is hereby amended to be read as follows:

3.3. *The following stakeholders can open prepayment accounts for their respective goods declaration:*

<i>Type of Entry</i>	<i>Stakeholders</i>
<i>Consumption (Formal)</i>	<i>Accredited Importer</i>
<i>Transit (including shipments from local ports to free zones)</i>	<i>Accredited Importer and <u>Air Express Cargo Operators</u></i>
<i>Warehousing</i>	<i>Accredited Importer</i>
<i>Export</i>	<i>Accredited Exporter</i>
<i>Informal Entry</i>	<i>Small Value Importer and Air Express Cargo Operators</i>

- All other provisions of CMO No. 18-2021 not inconsistent herewith shall remain in force and effect.
- This Order shall take effect immediately. The Office of National Administrative Register (ONAR) of the UP-Law Center shall be provided three (3) certified copies of this Order.

CMO NO. 28-2021

Issue Date: August 20, 2021

As provided under Department of Trade and Industry (DTI) Administrative Order No. 21-04, series of 2021, dated 06 August 2021, and pursuant to the directive dated 16 August 2021 from the Secretary of Finance, all concerned are hereby informed regarding DTI's Decision dismissing the petition for general safeguard measures on the shipments of motor vehicles (passenger cars and light commercial vehicles) falling under AHTN 2017 Headings 87.03 and 87.04.

The Tariff Commission terminated its formal investigation and recommended not to impose definitive general safeguard measures on the products subject of the investigation considering that there was no increase in imports of CBI-J passenger cars and CBU light commercial vehicles (whether absolute or relative to domestic production) during the Period of Investigation.

- Thus, all cash bonds that have been imposed and previously collected as provisional safeguard measure on the shipments of motor vehicles (passenger cars and light commercial vehicles) which entered or were withdrawn from warehouses in the Philippines for consumption from 01 February 2021, the date of effectivity of CMO No. 06-2021, should be immediately returned to the concerned importer/s upon compliance with the applicable customs laws, rules, and regulations.

For uniformity and ease of processing of the refund, once the Ports order or recommend the return of the cash bonds, the same should be transmitted to the Office of the Commissioner for review and confirmation along with the following documents:

- Statement of Refund duly signed by the District Collector
- SAD/IEIRD
- Proof of Payment
- BCOR Processing Fee
- Certificate of No Outstanding Obligation
- Recommendation/Order from the Port
- Endorsement to Financial Management Office (FMO)
- Certification from the FMO that the cash bond was deposited to a Trust Fund or to the Account of the Bureau, whichever is applicable, and the details pertinent thereto.

All District and Sub-Port Collectors, and all others concerned are hereby directed to confirm the dissemination of this Order throughout their offices within five (5) days from receipt thereof for records purposes.

This Order shall take effect immediately.

CMO NO. 30-2021

Issue Date: August 24, 2021

Coverage

- This CMO shall cover the policies and procedures of funding requests of Collection Districts.

Objectives

- To define the duties, responsibilities and accountabilities of Budget Officers/Designated Budget Officers assigned at Collection Districts
- To ensure the timely release of requests for funding by Collection Districts
- To ensure compliance with the existing accounting, auditing and budgetary rules and regulation as well as other applicable laws.

Definition of Terms

Budget Officers - A person engaged with the administrative and technical work planning, developing, analyzing, and maintaining a budget program for a city department or agency, which is characterized by a limited number of functions.

Personnel Services - Refer to an expenditure category/expense class for the payment of salaries, wages, and other compensation (e.g., merit, salary increase, personnel economic relief allowance, honoraria and commutable allowances, etc.) of permanent, temporary, contractual, and casual employees of the government.

Maintenance and Other Operating Expenses - Refer to an expenditure category/expense class for support to the operations of government agencies such as expenses for supplies and materials; transportation and travel; utilities (water, power, etc.) and the repairs, etc.

Capital Outlay - Refer to an expenditure category/expense class for the purchase of goods and services, the benefits of which extend beyond the fiscal year and which add to the assets of the Government, including investments in the capital stock of Government-Owned and Controlled Corporations (GOCC) and their subsidiaries.

General Appropriations Act (GAA) - defines the annual expenditure program of the national government and all of its instrumentalities. The expenditure program includes all programs and projects that are supposed to be funded out of government funds for the year

Notice of Cash Allocation - Cash authority issued by the DBM to central, regional and provincial offices and operating units through the authorized Modified Disbursement System, Government Servicing Banks (MDS-GSBs), to cover the cash requirements of the agencies.

Obligation Request and Status - This form shall be used by the Requesting/Originating Offices in the utilization of their approved budget allocations per General Appropriations Act Release Document (GAARD) and other budget laws/authority. It shall be maintained by fund cluster.

Monthly Report of Funding Received, Disbursements and Balances — a document that reflects the running balance of funds received, disbursement and balances of budget/allotment for specific period of time.

Project Procurement Management Plan (PPMP) — refers to procurement plan of a specific programs/activities/project (PAP) of the Offices, Division, and Collection Districts.

General Provisions

- It shall be the duty of the Administrative Division to ensure that prior to the discharge of their respective functions as Budget Officers, a Customs Personnel Order shall be issued by the District Collector.
- Budget Officers shall comply with the rules and regulations herein prescribed and with all other budgetary, accounting and auditing rules and regulations.
- Budget Officers are personally liable for their neglect or omission while in such designation, subject to existing CSC rules and regulations as well as applicable laws.
- It shall be the responsibility of the Chief of Administrative Division to monitor the work of Budget Officers in order to ensure that monthly / quarterly requests for funding are made in a timely manner and recommend for appropriate disciplinary action. It shall also be his/her responsibility to orient/brief any newly assumed Budget Officer in his/her division.

- It shall be the duty of the Budget Division and Interim Training and Development Division (ITDD) to conduct formal training to all Budget Officers within thirty (30) days upon assumption. In this connection, Human Resource Management Division (HRMD) shall furnish ITDD with a copy of the appointment/order with certificate of assumption of newly designated Budget Officers.

Operational Provisions

- Personnel Services**

Nature of Request	Frequency / Time of Request	Documentary Requirement	Responsible Officer/s
1. Monthly Salary	Monthly request must be submitted every 25 th day of the preceding month	1. Budget Request 2. Payroll Register 3. Summary of payroll	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer
2. Additional Salary			
a. Newly Hired / newly promoted	As necessary	1. Budget Request 2. Payroll Register 3. Certificate of Assumptions 4. Copy of Appointment 5. Summary of payroll	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer
b. Transfer	As necessary	1. Budget Request 2. Payroll Register 3. Certificate of Assumptions	1. District Collector

		<ol style="list-style-type: none"> 4. Copy of Customs Personnel Order 5. Summary of payroll 	<ol style="list-style-type: none"> 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer
c. Salary adjustment due to Notice of Step Increment (NOSI) or Notice of Salary Adjustment (NOSA)	As necessary	<ol style="list-style-type: none"> 1. Budget Request 2. Payroll Register 3. Copy of NOSA or NOSI 4. Summary of payroll 	<ol style="list-style-type: none"> 1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer
3. Midyear Bonus	Last week of April	<ol style="list-style-type: none"> 1. Budget Request 2. Payroll Register 3. Copy of Summary of IPCR for previous year or at least 3 months IPCR before May 15 with at least a satisfactory rating and received by HRMD 4. Summary of payroll 	<ol style="list-style-type: none"> 1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer
4. Yearend Bonus and Cash Gift	Last week of October	<ol style="list-style-type: none"> 1. Budget Request 2. Payroll Register 3. Summary of payroll 	<ol style="list-style-type: none"> 1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer
5. Productivity Enhancement Incentive	Last week of November	<ol style="list-style-type: none"> 1. Budget Request 2. Payroll Register 3. Summary of payroll 	<ol style="list-style-type: none"> 1. District Collector 2. Deputy Collector for Administration 3. Chief Administration

			4. Budget Officer 5. Disbursing Officer
6. Clothing Allowance (CASH)	As Necessary	1. Budget Request 2. Payroll Register 3. Summary of payroll	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer
7. Other Benefits	As Necessary	1. Budget Request 2. Payroll Register 3. Summary of payroll	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer

• **Maintenance and Other Operating Expenses (MOOE)**

Nature of Request	Frequency / Time of Request	Documentary Requirement	Responsible Officer/s
1. Quarterly Funding to support daily operations	Request must be submitted every 25 th day of the preceding month of the Quarter	1. Budget Request 2. Summary of MOOE to be requested 3. Approved PPMP 4. Monthly Report of Funding Received, Disbursements and Balances	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer 6. Supply Officer
2. Additional Request			

a. Semi-Expendable Supplies	As necessary	<ol style="list-style-type: none"> 1. Budget Request 2. Summary of MOOE to be requested 3. Approved Revised PPMP 4. Three (3) quotations from different suppliers 5. Justification 	<ol style="list-style-type: none"> 1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer 6. Supply Officer
b. Repair and Maintenance – Building	As necessary	<ol style="list-style-type: none"> 1. Budget Request 2. Summary of MOOE to be requested 3. Approved Revised PPMP 4. Detailed plan of repair including scope of works 5. Three (3) quotations from different suppliers 6. Justification 	<ol style="list-style-type: none"> 1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer 6. Supply Officer
c. Initial Salary of Contract of Service Personnel	As necessary	<ol style="list-style-type: none"> 1. Budget Request 2. Summary of MOOE to be requested 3. Copy of Signed Contract of COS 	<ol style="list-style-type: none"> 1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer 6. Supply Officer
d. Training Expenses	As necessary	<ol style="list-style-type: none"> 1. Budget Request 2. Summary of MOOE to be requested 3. Approved Revised PPMP 6. Approved DF from ITDD 	<ol style="list-style-type: none"> 1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer

1.3. Capital Outlay (Approved Project in GAA)

Nature of Request	Frequency / Time of Request	Documentary Requirement	Responsible Officer/s
1. Construction of Building	As Necessary	1. Budget Request 2. Summary of CO to be requested 3. Approved Revised PPMP 4. Detailed plan of construction including scope of work as approved in GAA or revised detailed plan	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer 6. Supply Officer
2. Equipment / Furniture and Fixtures	As Necessary	1. Budget Request 2. Summary of Equipment to be requested 3. Approved Revised PPMP 4. Three (3) quotations from different suppliers	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer 6. Supply Officer

- **Reportorial Requirements of Budget Officers:**

- Monthly Report of Funding Received, Disbursement and Balances.
- Date of Effectivity
 - This Memorandum Order shall take effect immediately.

CMC NO. 172-2021

Issue Date: August 16, 2021

With reference to STMO-DTI Memorandum Circular No. 20-27, Series of 2020 or "*Guideline on the Temporary Suspension of Administrative Penalty Under the Strategic Management Act in Light of the COVID Pandemic*," the STMO-DTI issued Memorandum Circular No. 21-27, Series of 2021 with the subject "*Lifting of the Temporary Suspension of Administrative Penalties Under the Strategic Trade Management Act Effective 01 January 2022*", to set a date for the lifting of the suspension.

In this regard, please be informed that the suspension of administrative penalties, except for Warning Letter/Orders for Corrective Action, shall continue to be suspended until December 31, 2021. The temporary suspension of administrative penalties shall be without prejudice to the filing of criminal cases. Failure to adhere to Warning Letters/Orders for Corrective Action issued by the STMO may give rise to the imposition of the temporarily suspended administrative penalties under the STMA.

Further, on the subject of application for registration and authorization, the STMO reiterates the obligation of STMA covered persons engaged in the **Export of Strategic Goods under Annex 2 (Dual Use Goods)**, and the **Export, Financing or Brokering Activities of Annex 3 (Nationally Controlled Goods)** of the **National Strategic Goods List (NSGL)** to register and apply for authorization. The Bureau is requested to implement these requirements for the stated Goods.

To all District and Sub-Port Collectors, and all others concerned, for records purposes, please confirm the dissemination of this CMC throughout your offices within fifteen (15) days from receipt thereof.

This Circular shall take effect immediately.

This circular shall take effect immediately.

For information and guidance.

OCOM MEMO NO. 121-2021

Issue Date: August 9, 2021

In line with the Customs Memorandum Order (CMO) No. 17-2021 on the implementation of the General Warehousing Bond (GWB) through the Automated Bonds Management System (ABMS), the E2M-ABMS will be fully implemented on **11 August 2021**.

On the said date, all electronically-lodged Warehousing Goods Declarations at the Port of Manila are required to have the approved bond policies attached upon lodgement in the E2M System.

The BOC Warehouseman at the Port of Manila shall “tag Validate” on the Warehousing Single Administrative Document (W-SAD) in the E2M System once it arrives at the warehouse.

For your information and compliance.

OCOM MEMO NO. 125-2021

Issue Date: August 12, 2021

Executive Order No. 134 (series of 2021) became effect on 18 May 2021. Annex "A" of EO 134 specifically provides for the MFN rates of duty for fresh, chilled, or frozen meat of swine for the first three months of effectivity, fourth to twelfth month, and the MFN rates thereafter.

Pursuant to the EO, the third month or as noted therein, the 90th day upon its effectivity will fall on 15 August 2021. Thus, beginning **16 August 2021**, the MFN rates of duty for covered articles should be adjusted to reflect the rates indicated in the "4th to 12th month" column of Annex "A".

Thus, the Bureau of Customs' Electronic to Mobile (E2M) System is hereto required to reflect the adjusted temporary MFN rates of duty pursuant to the said EO.

All District and Sub-Port Collectors, and all others concerned are hereby directed to confirm the dissemination of this Order throughout their offices within five (5) days from receipt thereof for records purposes.

This Order shall take effect immediately.

OCOM MEMO NO. 128-2021

Issue Date: August 18, 2021

This is to reiterate your strict compliance on the collection of IRS tax in accordance with the provisions of TRAIN Law and BIR Revenue Regulation No. 4-2018 implementing the Documentary Stamp Tax (DST) Rate Adjustment.

Notably, Section 61 of the TRAIN Law amended Section 188 of the National Internal Revenue Code (NIRC) increasing the Documentary Stamp Tax (DST) Rate on certificates from Php15.00 to Php30.00. This is clear from the provisions of BIR Revenue Regulation No. 4-2018, the relevant portion of which states that:

SEC. 12. NEW RATE OF DST ON CERTIFICATES.—

“SEC. 18. Stamp Tax on Certificates. – On each certificate of damage or otherwise, and on every other certificate of document issued by, any customs officer, marine surveyor, or other person acting as such, and on each certificate issued by a notary public, and on each certificate of any description required by law, or by rules or regulations of a public office, or which is issued for the purpose of giving information, or establishing proof of a fact, and not otherwise specified herein, there shall be collected a documentary stamp tax of Thirty pesos (P30.00).”

The rate of DST on certificates has been increased from Fifteen pesos (P15.00) to Thirty pesos (P30.00)

Accordingly, you are reminded to strictly comply with the above-stated provision without due delay. Further, all Collection Districts are DIRECTED to review all IRS collections and accordingly demand payment for deficient IRS taxes from the concerned importers.

For strict compliance.

AOCG MEMO NO. 440-2021

Issue Date: July 29, 2021

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 21 July 2021 and the same have been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-059	"SILIKOPHEN® P80/X"	3910.00.20	MFN - 1% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 441-2021

Issue Date: July 26, 2021

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 19 July 2021 and the same have been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-164	"METHYL ISOBUTYL CARBINOL"	2905.19.00	MFN - 1% Ad Valorem AANZFTA - Zero* ACFTA - Zero*
21-169	"DORMONT BLUE HOSE"	8307.10.00	MFN - 3% Ad Valorem

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

AOCG MEMO NO. 442-2021

Issue Date: July 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 Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 09 July 2021 and the same have been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-038	"REDAELLI FULL LOCKED COIL CABLE, Product Code: FLC 36"	7312.10.10	MFN - 3% Ad Valorem
21-083	"ALFA LAVAL SOLIDC CETRIFUGAL PUMP"	8413.70.91	MFN - 1% Ad Valorem ACFTA - Zero* ATIGA - Zero*
21-129	"DXN® PEARL POWDER"	2106.90.72	MFN - 7% Ad Valorem ATIGA - Zero*
21-141	"LORINS® GATA COCONUT MILK"	2106.90.99	MFN - 7% Ad Valorem ATIGA - Zero*
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 443-2021

Issue Date: July 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 Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 6 July 2021 and the same have been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-132	"CONDALAB AGAROSE D1 LOW EEO"	3913.90.90	MFN - 3% Ad Valorem
21-152	"SAMSUNG GALAXY A12 MOCKUP (OL-A125)"	3926.90.88B	MFN - 15% Ad Valorem ATIGA - Zero* ACFTA - Zero* AKFTA - 5% Ad Valorem
21-156	"HARVEST GOURMET™ CHARGRILLED PIECES"	2106.90.99	MFN - 7% Ad Valorem ATIGA - Zero*
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 444-2021

Issue Date: July 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 Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 14 July 2021 and the same have been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-061	"ALFA LAVAL LKH CENTRIFUGAL PUMP	8413.70.91	MFN - 1% Ad Valorem ACFTA - Zero* ATIGA - Zero*
21-084	"ALFA LAVAL i-CP100 CENTRIFUGAL PUMP"	8413.70.91	MFN - 1% Ad Valorem ACFTA - Zero* ATIGA - Zero*
21-085	"ALFA LAVAL FM-OS CENTRIFUGAL PUMP"	8413.70.91	MFN - 1% Ad Valorem ACFTA - Zero* ATIGA - Zero*
21-138	"A.O. SMITH® AIR-TO-WATER HEAT PUMP, MODEL: SHPC-102"	8418.61.00	MFN - 5% Ad Valorem ACFTA - Zero*
21-167	"PROSULF® 10 MG/ML SOLUTION FOR INJECTION (PROTAMINE SULFATE)"	3004.90.99	MFN - 5% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 446-2021

Issue Date: August 9, 2021

This has reference to the OCOM Memo No. 75-2020 with subject: Joint Administrative Order (JAO) No. 20-01 on the Adoption of Processes for the Expedited Release of Refrigerated Containers and Dry Vans During the Period of Enhanced Community Quarantine.

In this regard, the following provisions of the said JAO are hereby reiterated:

Rule IV Section 1 (a) on Customs Clearance Under COVID-19 of the said JAO provides that, *"Lodgment of and online filing of goods declaration by importer/consignees shall be **two (2) days from the date of discharge**. The BOC shall issue the Final Assessment on the goods thereby declared no later than **twenty-four (24) hours from the date of online filing of the goods declaration**".*

On the other hand, Section 1 (b) thereof provides that, *"Importer/consignee shall make payment of duties and taxes and other charges within **twenty-four (24) hours from date of issuance of the Final Assessment** by the BOC, with preference for online payments. Importer/consignees shall have **three (3) days within which to claim the goods from the date of payment**, failing which, the same shall be declared abandoned and disposed of by BOC in accordance with law".*

Meanwhile, Section 1 (d) provides that, *"In case of reefers or refrigerated containers, lodgment and online filing of goods declaration by importer/consignees **shall be prior to the arrival of the vessel or within forty-eight (48) hours from the date of discharge**. The BOC shall issue the Final Assessment on the goods thereby declared **no later than twenty-four (24) hours from the date of online filing of the goods declaration**. Importers/consignees shall make payments of duties, taxes, and other charges **within twenty-four (24) hours from the date of issuance of the Final Assessment** by the BOC **within twenty-four (24) hours within which to claim the goods from date of payment** reference for online payments. Importers/consignees shall have, failing which, such good shall be declared abandoned.*

Finally, Rule III Sec 2(a) on Abandonment for Non-Withdrawal of Reefers provides that, "All refrigerated containers must be pulled out of the terminal within seven (7) days, except for Chilled cargoes which are given (5) days from the issuance of this Oder. Appropriate penalties shall be imposed by the Philippine Ports Authority to ensure that consignees/importers withdraw the cargo within the window provided under this JAO, provided, however, that reefers that are unclaimed after 3 days from the set deadline shall be declared abandoned."

For strict implementation.

AOCG MEMO NO. 448-2021

Issue Date: August 8, 2021

With reference to the letter dated 28 July 2021 addressed to the Secretary of the Department of Finance (DOF), copy furnished to the Commissioner, Bureau of Customs (BOC) from Dr. Myer G. Mula, Bureau of Agriculture and Fisheries Standards, Department of Agriculture (BAFS-DA), please be informed that the BAFS-DA is ready to use the Tradenet Platform (Tradenet.gov.ph) to process Import and Export Permits for organic inputs (soil amendments and biocontrol agents).

The following five (5) pilot users were initially trained on the use of the platform last 27 July 2021:

- Radialpro Trading Incorporated;
- Oracle Chem Corporation;
- Aktive Multi-Trading Co. Phils., Inc.;
- Agway Chemicals Corporation; and
- Stockton Agrimor Phils., Inc

In the meantime, the rest of the stakeholders will still use the manual system for Import and Export Permit applications but will eventually migrate to the Tradenet System in due time.

Moreover, while the Organic Input Importation and Exportation Permit is an electronic form, it should be noted that the same does not preclude the presentation and acceptance of a manually prepared amended permit in cases allowed by rules.

Please be guided accordingly.

AOCG MEMO NO. 449-2021

Issue Date: August 11, 2021

In relation to the above-captioned subject, please be informed that the reiteration of JAO No. 20-01 issued on 09 August 2021 only applies to reefer agricultural products and shall remain in effect until the state of public health emergency is lifted.

The said reiteration was issued pursuant to the report of/information provided by Department of Trade and Industry (DTI) of an impending “reefer” congestion brought about by the projected volume of imports and to ensure the unhampered delivery of services.

For information and guidance.

AOCG MEMO NO. 451-2021

Issue Date: August 12, 2021

With reference to the letter dated 06 August 2021 from Director Neil P. Catajay, Bureau of Philippine Standards, Department of Trade and Industry (BPS-DTI), please be informed that the importation of **Empty Medical Grade Oxygen Tanks and Cylinder with or without valves is not covered by the BPS mandatory product certification.** Thus, an application for a Philippine Standard (PS) Quality and/or Safety Certification Mark or Import Commodity Clearance (ICC) is not required prior to selling or distribution.

Please be guided accordingly.

AOCG MEMO NO. 475-2021

Issue Date: August 18, 2021

In line with the full implementation of Customs Memorandum Order No. 17-2021 on the implementation of the General Warehousing Bond (GWB) through the Automated Bonds Management (ABMS) at the Manila International Container Port on 07 September 2021, please be advised that Customs Bonded Warehouse (CBW) Operators and member importers shall submit their new bond policies in the E2M ABMS as soon as possible. On the said date, all bonds which were posted by their CBW Operators will no longer be accepted.

Kindly coordinate with the Manila International Container Port, Chief of Bods Division for the application of bond account/policy and the updated bond balance. For the submission of bond policy, please coordinate with your Value-Added Service Provider (VASP).

For your information and compliance.

AOCG MEMO NO. 477-2021

Issue Date: August 16, 2021

In compliance with Executive Order No 134 dated 15 May 2021, please be informed that the rates mentioned in the said order for the 4th to 12th month MFN Rates of duty (%) has been already updated in the E2M System effective 16 August 2021.

For information.

AOCG MEMO NO. 478-2021

Issue Date: July 29, 2021

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 23 July 2021 and the same have been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-159	"SEAMLESS STEEL CASING JFELION Product Code: JFE- UHP-17CR-110"	7304.24.90	MFN - 3% Ad Valorem AJCEPA - Zero* PJEPA - Zero*
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 479-2021

Issue Date: August 10, 2021

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 30 July 2021 and the same have been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-165	"PANASONIC VIXELL VACUUM-INSULATED COOLING BOX TYPE-L (AE-V12UXR)"	9617.00.10	MFN - 3% Ad Valorem AJCEPA - Zero* PJEPA - Zero*
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 480-2021

Issue Date: August 10, 2021

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 29 July 2021 and the same have been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-146	"LECIGEL"	3825.99.99	MFN - 3% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 481-2021

Issue Date: August 10, 2021

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 29 July 2021 and the same have been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-060	"CHLORELLA EXTRACT FLUID W-200"	2106.90.99	MFN - 7% Ad Valorem
21-119	"THYTRONIC PROTECTION RELAY, MODEL: NA011"	8537.10.99C	MFN - 5% Ad Valorem
21-168	"HEPABOOST L"	3824.99.99	MFN - 3% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 484-2021

Issue Date: August 27, 2021

This is to reiterate previous memoranda issued regarding the ban on the Importation of Domestic and Wild Birds and their products including Poultry Meat, Day Old Chicks, Eggs and Semen due to the outbreak of Highly Pathogenic Avian Influenza (HPAI). Be informed that the ban on the importation of Domestic and Wild Birds and their products including Poultry Meat, Day Old Chicks, Eggs and Semen from **Netherlands** has now been lifted.

Following is the list of countries affected by HPAI:

1. Denmark	8. Australia	15. Randers, Denmark
2. France	9. Corsica France	16. Menen, Belgium
3. Sweden	10. Ile-de-France, France	17. Wolsztyn, Poland
4. Russian Federation	11. Aquitaine, France	18. Wolsztynski, Poland
5. United Kingdom	12. Pays de la Loire, France	19. England, United Kingdom
6. Mitoyo City, Kagawa, Japan	13. Midi-Pyrenees, France	20. Wielkopolskie, Poland
7. Frodsham, England, United Kingdom	14. Tustrup, Denmark	

AOCG MEMO NO. 485-2021

Issue Date: August 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 Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 16 August 2021 and the same have been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-149	"SWAGELOK® TUBE FITTING, UNION, PART NO.: SS-1210-6"	7307.29.10	MFN - 3% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 486-2021

Issue Date: August 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 Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 16 August 2021 and the same have been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-188	"EUTHYROX® 100 MCG TABLET (LEVOTHYROXINE SODIUM)"	3004.39.00	MFN - 1% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 487-2021

Issue Date: August 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 Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 16 August 2021 and the same have been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-150	"SWAGELOK® TUBE FITTING, REDUCING UNION, PART NO.: SS-1210-6-8"	7307.29.10	MFN - 3% Ad Valorem
21-151	"SWAGELOK® TUBE FITTING, UNION, PART NO.: SS-300-6"	7307.29.10	MFN - 3% Ad Valorem
21-181	"DXN VINAIGRETTE HONEY"	2106.90.55	MFN - 10% Ad Valorem ATIGA - Zero*
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 488-2021

Issue Date: August 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 Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 17 August 2021 and the same have been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-190	"NESTLE HEALTH SCIENCE PEPTAMENT® AF"	2106.90.96	MFN - 7% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 489-2021

Issue Date: August 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 Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 06 August 2021 and the same have been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-152A	"SAMSUNG GALAXY A12 MOCKUP (OL-A125)"	3926.90.99B	MFN - 15% Ad Valorem ATIGA - Zero* ACFTA - Zero* AKFTA - Zero*
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 490-2021

Issue Date: August 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 Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 11 August 2021 and the same have been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-185	"NESTLE® KITKAT® COCOA SPREAD WITH WAFER PIECES"	1806.20.90	MFN - 7% Ad Valorem
21-186	"EUTHYROX® 150 MCG TABLET (LEVOTHYROXINE SODIUM)"	3004.39.00	MFN - 1% Ad Valorem
21-187	"EUTHYROX® 50 MGC TABLET (LEVOTHYROXINE SODIUM)"	3004.39.00	MFN - 1% Ad Valorem
21-189	"EUTHYROX® 25 MCG TABLET (LEVOTHYROXINE SODIUM)"	3004.39.00	MFN - 1% Ad Valorem

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

AOCG MEMO NO. 491-2021

Issue Date: August 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 Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 05 August 2021 and the same have been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-147	"SWAGELOK® TUBE FITTING, UNION, PART NO.: B-810-6"	7412.20.91	MFN - 3% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 492-2021

Issue Date: August 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 Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 04 August 2021 and the same have been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-145	"THYTRONIC PROTECTION RELAY, MODEL: NA60"	8537.10.99c	MFN - 5% Ad Valorem
21-148	"SWAGELOK® TUBE FITTING, UNION, PART NO.: B-600-6"	7412.20.91	MFN - 3% Ad Valorem
21-166	"PRIME GRADE WHEAT STARCH"	1108.11.00	MFN - 3% Ad Valorem AANZFTA - Zero*
21-171	"DORMONT® 1675NPFS 3/4" STATIONARY GAS CONNECTOR"	8307.10.00	MFN - 5% Ad Valorem
21-172	"OLIVEM® 1000"	3402.90.99	MFN - 5% Ad Valorem
21-178	"LUBAN DFDA-7042"	3901.40.00	MFN - 3% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

AOCG MEMO NO. 493-2021

Issue Date: September 7, 2021

Pursuant to the implementation of Customs Memorandum Order No. 04-2020 all offices concerned are hereby directed to ensure that all containers processed as Export Transaction shall adhere to the following guidelines:

General Guidelines

Per CMO 04-2020 the following sections pertains specifically for export shipments:

Section 10.6 — Export of Cargo from Free Zones, Inland Customs Office, Depots or Terminals and CBWs to port of Loading

Section 10.9 - Sealing of Export Cargo using Electronic Customs Seal

Section 10.11 - Approval of Start Trip Authorization by PID or equivalent Office

Section 10.12 - E-TRACC System Trip Monitoring

Section 10.14 - Approval of CCCD or equivalent office for the End Trip Authorization

Specific Guidelines

- Section 10.6.1 — The declarant shall file an Export Declaration (E-SAD) through the e2M System
- Section 10.6.2 — The declarant shall pay the trip per container using the E-TRACC Trip Booking System (www.ecms.ph). Date to be encoded during the trip booking are indicated in the specific guidelines.
 - Booking a Trip - The exporter or its authorized representative shall book the trip at least one (1) hour prior to exit from the economic zone premises. The booking shall contain the following information:

Transaction Type	Select "Export" from the dropdown
Origin	Starting Point or Economic Zone of the Locator
Importer/Exporter	Name of Locator or Exporter
Broker Name	Name of Broker
Contact No.	Contact No. of Broker
Registry Number	System Assigned – Dummy Registry No.
BL#	System Assigned – Dummy BL#
Entry No./Export Dec No.	Export Declaration No.
Goods Description	General Description of Goods
Container #	Container No.
Container Size	Select from Dropdown (20,40 or 45 footer)
Driver/Dispatcher Name	Name of Dispatcher or Driver
Contact #	Contact No. of Dispatcher or Driver
Vehicle#/Plate No.	Conduction Sticker # or Plate No.
TABS Date	Not Applicable
TABS Time	Not Applicable

- Section 10.6.3 — The COO V from the Export Division shall check the trip booking in the E-TRACC Trip Booking System (www.ecms.ph) before the approval of ESAD.
- Section 10.9. 1 Affixing of Electronic Customs Seal
 - **Sealing Schedule** - Prior to the stuffing of cargo into the container, the declarant shall submit a request for a schedule of Electronic Sealing process in the E-TRACC Trip Booking System (www.ecms.ph). The request shall include information on the estimated date and time of the completion of stuffing and preferred exit gate.

Schedule of Sealing shall be from 8am — to 8pm, Monday to Friday. Beyond this schedule a formal request for overtime shall be submitted for approval.

- **Sealing Process** - After stuffing, the Export Examiner or authorized Customs Examiner and PEZA representative shall close the door of the container. Electronic shall be affixed by authorized personnel under the supervision of the Export Examiner or authorized customs Officer at the designated exit gate.
- Section 10.9.1 The Export Examiner or authorized Customs Officer shall check the container and truck details against the trip enrollment on the E-TRACC mobile application, and if tallies proceed to the Request for Start Trip Authorization. Otherwise, the declarant shall modify the trip enrollment on the E-TRACC System.

- Section 10.9.2 The Export Examiner or authorized Customs Officer shall take a visual evidence of the container wherein the container number, container seal number for the particular voyage and Electronic Customs Seal are visible as visual evidence and transmit to PID or authorized office for the approval of the Start Trip.
 - **Exit Gate** — Economic Zones covered by this implementation shall designate an exit gate (preferably one gate) for control and monitoring purposes.
 - **Truck Exit** — Trucks shall exit only at a designated exit gate for export shipments to enable authorized personnel on duty to check the presence of electronic customs seal in the container. In cases wherein the container is not affixed with electronic customs seal, the export examiner may authorize the personnel of the Service Provider to install the required GPS seal following the standard procedure.
- Section 10.11 — Approval of the Start Trip Authorization by PID or equivalent office of export cargo from CBW, Inland Customs Office, free zones, Depots, and Terminals to Port of Loading.
- Section 10.12 - E-TRACC System Trip Monitoring — The PID or equivalent office shall monitor the authorized trips and alarms. The exporter or its authorized representative may also check the status of each trip booked and track the container during the trip.
- Section 10.14 — Approval of CCCD or equivalent office for the end trip authorization of export cargo, comparison of visual evidence and removal of Electronic Customs Seal.

All containers for export coming from the following economic zones to the Port of Manila and Manila International Container Port shall be sealed with Electronic Customs Seal. The schedule of implementation are as follows:

- **September 20, 2021**
 - Light and Industry Science Park I e Light and Industry Science Park II
 - Laguna International Industrial Park
 - Carmelray Industrial Park II
 - Calamba Premiere International Park
- **October 4, 2021**
 - Cavite Economic Zone I
- **October 18, 2021**
 - Laguna Technopark, Inc.
- **November 2, 2021**
 - Cavite Economic Zone II

BOC Export Examiner/Appraiser or any BOC Authorized Customs Officer responsible for processing export clearance will not approve any customs exports SAD without the required E-TRACC Booking as prescribed in Section 10.6.3 of CMO 04-2020.

E-TRACC Exports implementation of other economic zones shall be covered by a separate memorandum of implementation.

For further inquiries or concerns, please feel free to call Ascent Customer Support Hotline 632-82757766 and mobile nos. 0919-0793049, 0919-0806209 and 0919-0806210

FOR STRICT COMPLIANCE.

AOCG MEMO NO. 494-2021

Issue Date: August 27, 2021

Pursuant to Customs Administrative Order No. 03-2021 and Customs Memorandum Order No. 24-2021 on the disposition of forfeited and abandoned goods through condemnation, you are **DIRECTED** to identify from all the forfeited and abandoned goods those that may be disposed of by way of condemnation and immediately dispose of the same in compliance with CMO No. 24-2021 and other related laws, rules and regulations.

For strict implementation and guidance.

AOCG MEMO NO. 495-2021

Issue Date: August 31, 2021

In order to ensure the integrity in the processing and issuance of Bunkering Permits, the following documentary requirements must be attached to the application for Bunkering Permits:

- Request for Authority to Bunker (RAB) duly Notarized
- Letter request from the Shipping Agency bearing the email addresses of the principal as well as that of the Master of the Vessel
- Ships agent specimen signature database with attached copy of Govt issued ID and Company ID
- Transmittal from the Port where the Vessel will be/ presently be docked indicating the Customs Registry Number and Actual/Estimated time of arrival duly signed by the Chief, PID/POD or the like
- Notice of Arrival of the Vessel duly received by the Port
- Proforma Invoice (Original Copy shall be presented to POCD for verification)
- Certificate of Registry
- Ships Particulars*
- Crew List*
- Voyage Memory for the last 10 Port of Calls*
- Voyage Plan with Fuel/Oil Consumption*
- Tank Capacity*
- Certificate of Authorization from the Master as Bunkering Agent*
- Statement of the Master/Necessity for Bunker*

* The documents must bear the Stamp and Signature of the Master and the agent or representative must write "Submitted By: Agent Name and Signature" at the bottom of each document.

- Department of Foreign Affairs (DFA) Diplomatic Clearance for Foreign Government Owned Vessel
- Maritime Industry Authority (MARINA) Special Permit for vessel under Philippine Registry.
- Certification from an accredited surveyor that the Vessel is equipped with Exhaust Gas Cleaning System (EGCS) in compliance to Annex VI of the MARPOL Convention for IFO180 (HSFO) with more than 0.5% Sulfur Content.

In compliance to the Annex VI of the International convention for the Prevention of Pollution from Ships also known as the MARPOL Convention by the International Maritime Organization (IMO), the application for Bunkering Permit for IFO180 (VLSFO) with 0.5% or less Sulfur Content must be attached with RAB and Proforma Invoice reflecting the following:

"In compliance to the IMO regulations to reduce Sulphur Oxides emissions from ships under Annex VI of the International Convention for the Prevention of Pollution from Ships (known as the MARPOL Convention)"

In the case of IFO180 (HSFO) with more than 0.5% Sulfur Content, in addition to the requirement mentioned in the preceding paragraph, a Certification that the vessel is equipped with ECGS that must be stated in the RAB, Proforma Invoice and Statement of the Master is as follows:

"Vessel is equipped with Exhaust Gas Cleaning System (ECGS)"

For the vessels applying at the Port of Manila (POM) and Manila International Container Port (MICP), the original copy of the Statement of the Master/Necessity for Bunker (number 14 requirement) must be submitted.

For the vessels that will arrive to POM and MICP, the application for an advance bunkering permit must be directly made through email by the Master of the Vessel to pocd@customs.gov.ph accompanied with the following documents and later on submit the Original thru the authorized bunkering agent upon arrival at the said ports.

- Affidavit of Undertaking of the Master of the Vessel
- Certificate of Authorization from the Master as Bunkering Agent
- Statement of the Master/Necessity for Bunker

For the other Ports and Sub-ports, the original document may only be presented to the PID/POD or equivalent office. The PID/POD or equivalent office of such Ports and Sub-ports are directed to send copy of the original Statement of the Master/Necessity for Bunker to this Office through pocd@customs.gov.ph certifying that the original copy has been presented to their office.

This Memorandum shall take effect immediately.

For strict compliance.

ABOUT US

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

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

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

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