



# CUSTOMS GAZETTE

## Updates on Customs-Related Matters

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# CMO NO. 24-2022

Issue Date: September 21, 2022

**KEYWORDS:** *amendments, CMO 21-2011, CMO 27-2011, CSO 30-2011, electric vehicles, parts, used engines*

To monitor the importation of used engines effectively and to update implementing rules and regulations of the Bureau, Customs Special Order (CSO) No. 30-2011 as amended by CMO No. 27-2011, and CMO No. 20-2011 are hereby amended, to wit:

CREATION OF THE ESS MOTOR VEHICLE MONITORING AND CLEARANCE OFFICE (EMVMCO) UNDER THE OFFICE OF THE DIRECTOR, ENFORCEMENT AND SECURITY SERVICE DATED 06 JUNE 2011.

- Section 1.4 of CSO No. 30-2011 is hereby amended to read as follows:

"1.4 To establish and maintain a database of all motor/**electric vehicles** and **used engines** imported into the country for a quick exchange of information with other law enforcement agencies and the international community."

- Section 4.1 of CSO No. 30-2011 is hereby amended to read as follows:

"4.1 All import entries covering motor vehicles, **electric vehicles**, motorcycle, scooters and **used imported parts/components declared as replacement, used for assembly or rebuilt purposes, commercial or otherwise**, after final assessment by the Customs Examiner/Appraiser for the duties and taxes due, shall be indorsed to the **EMVMCO** for issuance of "Clearance of No Derogatory Information" and/or "**Certificates for Engines**", **whichever is applicable.**"

- Section 4.8 and 4.9 of CMO No. 20-2011 is hereby amended to read as follows:

"4.8 Certificates for Engines imported as replacement parts issued by the Chief, Section 6, FED shall be indorsed by the District Collector to the **Enforcement Motor Vehicle Monitoring and Clearance Office (EMVMCO)** for issuance of Certification Numbers for a centralized monitoring system of Certificates issued, and subsequent transmittal to the LTO Central Office (Attn: Certificate of Payment Encoding Unit) for registration and encoding of the motor vehicle replacement parts."

"For administrative and security reasons and pursuant to LTO Memorandum Circular No. VPT-2010-1429 dated November 19, 2010, all indorsements to LTO shall come from **EMVMCO**. No other office in the Bureau shall directly indorse Certificates for Engine as replacement parts unless with proper authorization from the **Chief, EMVMCO**."

HARMONIZING THE FUNCTIONS AND RESPONSIBILITIES OF THE VARIOUS OFFICES IN THE BUREAU PERTAINING TO THE ISSUANCE OF CERTIFICATE OF PAYMENTS AND FOR OTHER PURPOSES.

- All provisions of existing memoranda, orders and other issuances inconsistent with this Order are hereby repealed, superseded and/or modified accordingly.
- This Order shall take effect immediately. The Bureau's Central Records Management Division is hereby directed to immediately cause the circulation of this Order for the guidance of all concerned.

# CMO NO. 25-2022

Issue Date: September 23, 2022

*KEYWORDS: COC, Customs Operations Center, rules and regulations*

## Scope

This Order shall apply to all organic personnel of the Bureau including those under Contracts of Service (COS) who will be assigned to COC. This will also apply to different offices mandated to support the administrative and operational activities of COC.

## Objectives

- To provide situational awareness of the different aspects of the BOC operations and to monitor the implementation of the different systems for informed decision making of concerned BOC offices and its officials; and
- To provide a manual of procedure and delineate the different duties and responsibilities of personnel involved in the operations of the COC.

## Definition of Terms

**Bureau** — shall refer to the Bureau of Customs

**Cargo Targeting System** — shall refer to a cargo manifest risk assessment solution developed by the World Customs Organization (WCO) to enable its Members to carry out international best practice on cargo risk assessment to manage risk and facilitate trade and thus implement key parts of the WCO's SAFE Framework of Standard to Secure and Facilitate Global Trade and the Revised Kyoto Convention

**Closed-Circuit Television (CCTV) System** — shall refer to a self-contained surveillance system comprising of cameras, recorders and displays to view events in real time and record/archive footages for monitoring activities and future references

CMO No. 48-2019, Section 3.9.

**Electronic-To-Mobile (E2M) System** — shall refer to the automated customs processing system where information on goods declaration lodged such as Importer, Exporter, Description of Goods, Gross Weight and volume are captured and stored.

**Electronic Tracking of Containerized Cargo (E-TRACC) System** — shall refer to a secure and interactive web-based system that allows the Bureau to track, monitor, and audit the location and condition of cargoes, as well as obtain real time alarms on, among others, diversion and tampering of, cargoes

CMO No. 17-2022, Section 3.1

**National Customs Enforcement Network (nCEN)** — shall refer to a system developed by the WCO to provide Customs Administrations the ability to collect, store, analyze and disseminate law-enforcement data effectively at the national level to establish robust intelligence capabilities, and enhance profiling on a strategic, tactical and operational level

CMO No. 8-2021, Section 2.7.

**BOC Dashboard** — shall refer to a tool currently used by the Bureau to track, analyze, and display data, usually to gain deeper insight into the specific processes or activities of the Bureau.

**Vessel Tracking System** — shall refer to a system which allows the tracking, identification and monitoring of a ship's position, location and any other detail that might be important in establishing a particular vessel's route and course.

**X-Ray Inspection Project (XIP)** — shall refer to an office established by the Bureau pursuant to CMO No. 6-2007, as amended, that manages and supervises the conduct of nonintrusive inspection of goods in the Bureau.

## ***Creation of the Customs Operations Center***

A COC is hereby created which shall act as the over-all coordinating and monitoring body of the Bureau under the direct control and supervision of the Commissioner of Customs with the following functions:

- Collect information, analyze and summarize data or information obtained from the different collection districts and offices;
- Provide the Commissioner with regular situational awareness and updates on the operations and activities of all Collection Districts and relevant offices for informed decision making and appropriate action of the Commissioner and/or concerned offices;

- Submit to the Commissioner of Customs through the District Collector or concerned office/s, for appropriate action, report of any violations of the CMTA, rules and regulations and other related laws encountered as a result of the discharge of the duties and functions of the COC;
- Monitor activities of BOC personnel for violations and infractions and recommend to the Commissioner for possible actions; and
- Perform other functions as may be directed by the Commissioner

The COC shall have two (2) Sections: (1) Administrative/Logistics Section and (2) Operations/Production Section with as many as Workstations as may be needed which shall be manned by personnel from different supporting units/offices.

- **Organizational Structure**

- **Chief COC.** The COC shall be headed by a Chief and assisted by an Assistant Chief designated by the Commissioner. The Chief COC shall act as the overall-in-charge of the day-to-day activities of COC, as well as the safety and security of its personnel and shall have the following duties and responsibilities:
  - Plan, supervise and coordinate administrative and operational activities of COC in support to the effective implementation of customs laws and procedures;
  - Maintain the orderliness of the COC. She/He may delegate this responsibility to responsible personnel and require a regular monitoring report;
  - Develop cohesiveness among personnel of the different workstations in order to achieve teamwork that could translate into output expected from the office.
  - Coordinate with the Interim Training and Development Division for the regular conduct of various training interventions for COC personnel, including but not limited to the following: short lectures, mentoring session, table-top exercises, scenario-based drills, among others.
  - Be informed, at all times, of all the activities, reports and documents coming in and out of the unit. He shall be responsible for reporting the same to the Commissioner. Submission of daily reports to the Commissioner shall be not later than 1700H.
  - Ensure the strict adherence of all COC personnel to the provisions of this Order.
- **Operations and Production Unit.** The Operations and Production Unit shall be manned by BOC personnel on a 24/7 basis coming from the different offices of the Bureau and shall have the following workstations:



- The Radio Communications (RadCom) Workstation shall be in-charge of all radio communications of the COC and shall have the following functions:
  - Check equipment and radio connectivity of RadCom back-up radios;
  - Ensure that all major ports and sub-ports are accessible 24/7 through the issued radios;
  - Immediately report significant development in every port to the Chief COC for appropriate action;
  - Conduct routine roll calls every 0800H, 1300H and 1900H for situation update and to relay instructions, if any. In the absence of RadCom personnel, the Staff Duty Officer (SDO) shall conduct routine roll calls ever 1900H during weekys and every 0800H, 1300H and 1900H during weekends and holidays.
  - Supplement the functions of the Radio Communications Division of the ESS; and
  - Perform other tasks as the Chief COC or the Commissioner may direct.
- The CCTV System and Long Range Camera Workstation shall ensure that all CCTV cameras are working and connected to COC, and coordinate with the Enforcement and Security Service (ESS) on the monitoring of areas not covered by the CCTV system. In addition, the CCTV system and long range camera workstation shall have the following functions:
  - Monitor the immediate vicinity of ports where long range cameras are installed;
  - Immediately inform Chief COC of any operational and actionable issues for appropriate action; and
  - Perform other tasks as the Chief COC or the Commissioner may direct.
- The Dashboard Workstation shall ensure that COC is connected to the Dashboard System displaying the daily/monthly collection status of all BOC districts to monitor their collection performance and extract the necessary information and data as the Commissioner may require, The Dashboard Workstation shall also coordinate with the Revenue Collection Monitoring Group for other data or information as may be required.
- Cargo Targeting System (CTS) Workstation.
  - Receive submission of the electronic manifest by the shipping lines and airlines through the CTS;

- Forward vessel tracking information to the Vessel Tracking System (VTS) Workstation, such as name of vessel, registry number, estimated time of arrival, port of discharge, type of cargo whether containerized, bulk or break-bulk, and other information as may be needed by the VTS Workstation;
  - Validate information in the electronic manifest as against the information in the goods declaration such as but not limited to the container number, bill of lading number or weight of cargo, In case of discrepancy, and submit report of discrepancy to the port concerned for appropriate action, copy furnished the Deputy Commissioner, Intelligence Group (IG) and the Commissioner;
  - If the shipment is subject of a derogatory information directly received by the COC, verify and compare the information submitted against the manifest data and submit the report to the Chief COC for appropriate action;
  - Submit daily report, Cut off for information to be included in the daily reports shall be 1600H of the same day; and
  - Perform other tasks as the Chief COC or the Commissioner may direct.
- Vessel Tracking System Workstation. To monitor the movement of all vessels entering the Philippine Exclusive Economic Zone (EEZ) utilizing the VTS subscribed by the Bureau.
- Maintain close coordination with the Piers and Inspection Division (PID) or Port Operations Division/equivalent unit for information on vessel arrivals;
  - Submit a daily summary of all vessels entering the EEZ for the last twenty-four (24) hours;
  - Locate and verify the status of Vessels of Interest (VOI) and immediately submit a report to the Chief CO on the details for appropriate action;
  - Monitor the location and activities of all BOC acquired vessels (Fast Patrol Crafts), Philippine Coast Guard (PCG) vessels augmented to the BOC and other vessels under jurisdiction of the Bureau; and
  - Perform other tasks as the Chief COC or the Commissioner may direct.

- The E2M Workstation shall provide real time information on goods declarations lodged such as importer, exporter, description of goods, gross weight, volume and other data and coordinate with the IU, CTS, and NCEN Workstations for the targeting of shipments to be subjected either to physical examination or non-intrusive inspection and inform the Chief COC who will forward the same to the concerned office for appropriate action, The E2M Workstation shall also perform other tasks as the Chief COC or the Commissioner may direct.
- The NCEN Workstation shall provide COC real time information on importers/exporters whose shipments are targeted or selected either for physical examination or non-intrusive inspection.

The information may include, among others, record of Warrant of Seizure and Detention issued against the importations of a particular importer/consignee or record of seizure of shipments coming from a particular exporter.

The NCEN Workstation shall also perform other tasks as the Chief COC or the Commissioner may direct.

- XIP Workstation. The XIP Workstation shall work closely with the XIP Central Office for information on the following:
  - Status of all non-intrusive inspection equipment and their connectivity to the COC for the real time transmission of the images of the scanned containers and inform, on a daily basis, the Chief COC on the operational conditions of these equipment;
  - Monitoring of the scanning activities in all major ports and submit a report on the total number of scanned containers daily from the period 1400H of the previous day to 1400H of the current day;
  - Secure soft copy of the x-ray image of the scanned containers and provide copies thereof to members of the Inspection Unit for use as reference during the actual physical examination of shipments; and
  - Performance of other tasks as the Chief COC or the Commissioner may direct.
- Inspection Unit (IU) Workstation. The IU Workstation shall collate all the reports submitted by the Inspection Units in the different ports for submission of the

consolidated reports not later than 1600H to the Chief COC and recommendations, if any, on actions to be taken to address issues observed during the conduct of examination of shipments at the ports. The reports to be submitted shall include the particular information or data provided by the NCEN Workstation for targeted or profiled shipments.

The IU Workstation shall also perform the following functions:

- Log-in into the body worn camera system, snake eye camera, CCTV at Designated Examination Area (DEA) or other Customs Facilities and Warehouses (CFWs), and other surveillance systems that may be utilized to ensure that these monitoring equipment's are operational including those distributed at the out-ports;
- Monitor the inspection of containers tagged "Red" under the Bureau's Selectivity System and/or those with suspicious image/s;
- Coordinate with concerned offices in the Bureau for the monitoring of inbound shipments with derogatory information or results of risk profiling activities;
- Monitor the conduct of physical examination of goods for auction and condemnation activities being undertaken by the ports through the use of body worn cameras;
- Monitor the conduct of inventory and physical examination of goods at facilities subject of Letters of Authority (LOA) of Commissioner of Customs; and
- Ensure the implementation of CMO 33-2021 regarding the mandatory use of body worn cameras for the specific activities enumerated therein.

The IU Workstation shall be manned from 0700H to 1900H every day.

The IU Workstation shall be supported by the Inspection Units deployed in the ports which shall be tasked to monitor the conduct of physical examination of all cargoes selected for examination, whether containerized or less container load (LCL) cargoes. It shall also be responsible for the monitoring of inbound packages for transfer to Central Mail Exchange Center (CMEC)/Surface Mail Exchange Department (SMED) and off-dock or off-terminal CFWs.

- E-TRACC System Workstation. The E-TRACC System Workstation shall be given access to the system of the E-TRACC Service Provider for the following:
  - Monitoring the real time movement and location of containers/shipments equipped with the electronic customs seal;
  - Submit reports on the number of containers equipped with the electronic customs seal covering the period from 1600H the previous day to 1600H of the current day including those subject of alarms (e.g. missing heartbeat, corridor or route deviation, etc.);
  - Submit After-Mission Reports on actions taken for containers subject of alarms and submit recommendations to improve implementation of the E-TRACC System; and
  - Perform other tasks as the Chief COC or the Commissioner may direct.
- Other workstations as may be determined by the Commissioner upon the recommendation of the Chief COC.
- **Staff Duty Officer (SDO).** The SDO shall perform the following general functions:
  - Act on all incoming and outgoing communications of COC;
  - Relay instructions and actionable items for monitoring to the Incoming SDO;
  - Brief the Incoming SDO of the any significant development transpired during his tour of duty;
  - Upon posting, report officially to the Chief COC for instructions; and
  - Perform other tasks as the Chief COC or the Commissioner may direct.

The SDO shall also perform the functions of the different Workstations after regular office hours or during weekends or holidays in the absence of the regular personnel assigned thereat. The SDO shall also conduct Radio Roll Call every 1900H during weekdays and every 0800H, 1300H and 1900H during weekends and holidays.

- **Administrative and Logistics Section.** The Administrative and Logistics Section shall coordinate with the General Services Division (GSD) of the Bureau for the general acquisition program of materials, supplies and equipment for the Unit and with the Management Information and Systems Technology Group (MISTG) for the necessary IT-related equipment and internet connectivity. Any office

supplies and equipment programmed for procurement must be accompanied by an official request signed by the Chief COC and endorsed to the GSD or the MISTG as the case may be.

### ***Deployment of BOC Personnel to the COC***

The COC shall be manned by personnel from the Bureau pooled from various units/offices capable of supporting the operational requirements of its various posts or workstations. The Chief COC shall be responsible for developing cohesiveness among personnel of the different workstations in order to achieve teamwork that could translate into output expected from the office.

It shall be the responsibility of the sending units/offices to send or deploy to COC knowledgeable and trained personnel capable of performing the functions of their respective working stations.

### ***Training and Capacity Building***

The Chief COC together with the ITDD shall conduct a training needs assessment for all COC personnel to determine the necessary trainings or seminars required to address the needs of the COC

Personnel of the COC shall be required to undergo regular trainings to improve their core competencies relative to their specific assignment in the COC.

### ***Facility***

It shall be the responsibility of all personnel assigned to the COC to ensure a conducive working environment by maintaining cleanliness, orderliness, and safety within the facility and observance of the related health protocols at all times. Maintaining the safety and security of the COC is a shared responsibility among all the personnel.

A secured storage area shall be designated for all documents/reports and equipment. Regular inventory shall be made in accordance with existing procedures covering Property, Plant and Equipment in order to avoid loss of government properties.

## ***Security Guidelines***

The offices and workstations of COC shall be for the use of COC personnel only, The following shall be prohibited:

- Entry to the COC by friends, family members, relatives, and other persons not connected to its operations;
- Gambling, drinking, and any nefarious activities inside the facility;
- Uploading on any social media platforms of any video or photograph that refers to COC and its activities, unless sanctioned by the Chief COC and made by the Public Information and Assistance Division (PIAD); and
- Other activities as may be determined by the Chief COC or the Commissioner of Customs as the case may be.

Confidentiality and need-to-know policy should always be practiced. Authorization from the Chief COC must be obtained prior to any transaction with individuals, groups or agencies that would involve the use and disclosure of the operational activities of the Center. Request for information or data from the COC shall be made in writing to the Commissioner of Customs who shall give clearance therefor.

The prohibitions and limitations listed in this Section shall also apply to foreign counterparts and suppliers.

## ***Disciplinary Actions***

Any violation of this Order by any BOC personnel or those retained by the Bureau under Contract of Service shall be referred to the Customs Intelligence and Investigation Service (CIIS) for the conduct of investigation and filing of appropriate charges, if warranted, All security violations shall be endorsed by the Chief COC to the CIIS for immediate investigation, Corrective measures or punishment that will be imposed to erring personnel shall be in accordance with the Civil Service and/or other existing laws,

Mother units of personnel deployed to the COC shall likewise be informed of any infractions or investigations conducted against subject personnel.

## ***Creation of GOCs at the District Level***

Once the Central COC has been fully operationalized, all Collection Districts shall create their own respective local COCs which shall coordinate directly with the Central COC for submission of the necessary information needed by the latter.

In the interim, the Deputy Collector for Operations is hereby designated as the focal person on matters pertaining to the operations of the Central COC including the collation and submission of reports from the following offices:

- Enforcement and Security Service (ESS);
- Customs Intelligence and Investigation Service (CIIS);
- X-ray Inspection Project (XIP);
- Risk Management Unit (RMU);
- Law Division;
- Auction and Cargo Disposal Division (ACDD) or equivalent unit;
- Customs Container Control Division (CCCD);
- Piers and Inspection Division; and
- Other offices as the need arises.

All reports concerning customs operations in Customs Districts must be signed by the concerned District Collector. The Central COC shall come up with a template for the reporting for uniformity in the submission of information needed from the ports.

## ***Use of ICT-enabled Systems***

The Bureau's MISTG shall provide the COC with the necessary ICT-enabled systems for the efficient operations of the COC. The Chief COC shall coordinate with the MISTG and other concerned offices of the Bureau for the required access to the systems or platforms mentioned in this Order. Access to the systems or platforms of service providers shall be endorsed by the Commissioner of Customs upon request of the Chief COC.

## ***Budgetary Requirements***

The COC's operational and logistical requirements shall be drawn from the existing and available funds of the Office of the Commissioner subject pertinent accounting, auditing rule and regulations on the matter.



## ***Strict Implementation***

The Chief COC shall strictly implement the provisions of this Order and immediately inform the Commissioner of any violations or non-compliance thereof.

## ***Repealing Clause***

Any provision of existing CMO and Memorandum previously issued which are contrary to or inconsistent with the provisions of this Order are hereby repealed or amended accordingly.

## ***Effectivity***

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. 26-2022

Issue Date: October 1, 2022

*KEYWORDS: ASEAN, ASEAN Customs Declaration Document, ACDD, electronic exchange, guidelines, procedures*

## **Scope**

This Order shall cover the electronic exchange of the ASEAN Customs Declaration Document (ACDD) using the Bureau of Customs (BOC) ACDD Operations Portal in pursuance of the Protocol on the Legal Framework to implement the ASEAN Single Window.

## **Objectives**

- To provide the procedures for the use of the ACDD Portal by BOC authorized personnel and external stakeholders concerned.
- To facilitate the exchange of import and export data between the ACDD Portal thru the Philippine ASEAN Single Window (PH ASW) Gateway and ASW Gateway of other ASEAN Member State (AMS).
- To provide support to Customs Authorities of the importing country in carrying out risk management activities to improve the Bureau's Selectivity System and reduce the Customs clearance time for import consignments covered by ACDD.
- To define the duties and responsibilities of customs personnel responsible for the monitoring of outbound and inbound messages within the ACDD Operations Portal in accordance with the established procedure and provide for their accountability.

## **Definition of Terms**

**ACDD Messages** – shall refer to the import and export data exchanged between AMS through the ACDD Portal. ACDD messages sent by the Philippines to the other ASEAN Member States shall be referred to as Outbound ACDD while the ACDD messages received by the Philippines from the other ASEAN Member States referred to as the Inbound ACDD.

**ACDD Operations Portal** — shall refer to the portal that will facilitate the exchange of incoming and outgoing ACDD messages thru Tradenet and/or the PH ASW Gateway and ASW Gateway of other AMS.

**ASEAN Customs Declaration Document (ACDD)** — shall refer to the electronic document used for facilitating the exchange of Export Declaration information among ASEAN Member States (AMS).

**ASEAN Member States** – shall refer to any one of the ten member states of the Association of Southeast Asian Nations (ASEAN), namely: Brunei, Indonesia, Malaysia, Philippines, Singapore, Thailand, Cambodia, LAO PDR, Myanmar, and Vietnam.

CMO No. 15-2019, Section 3.1

**Exportation** — shall refer to the act, documentation, and process of bringing goods out of Philippine Territory.

CMTA, Title I, Chapter 2, Section 102 (s)

**Export Declaration** — shall refer to a statement made in the manner prescribed by the Bureau and other appropriate agencies, by which the persons concerned indicate the procedure to be observed for taking out or causing to be taken out any exported goods and the particulars of which the Bureau shall require.

cf. CMTA, Title 1, Chapter 2, Section 102 (t).

**Exporter** — shall refer to the natural or juridical person engaged in the exportation of any goods or commodities to the AMS from the Philippines.

cf. CMO No. 24-2020, Section 3.9.

**Single Administrative Document (SAD)** — shall refer to an internationally used form as customs declaration or goods declaration, designed to standardize customs documents, harmonize codification, and simplify procedures in international trade exchanges.

cf. CAO No. 9-2020, Section 3.44.

## ***Duties and Responsibilities***

- **Management Information System Technology Group (MISTG)**. The MISTG shall be responsible for the execution of the script on the BOC database server for extraction of data element from BOC Export SAD. The MISTG shall also be responsible for system maintenance and user account creation.

- **Risk Management Office (RMO).** The RMO shall be responsible for the monitoring of all ACDD messages for risk management activities and improvement of the risk criteria of the Bureau's Selectivity System.
- **Export Coordinating Division (ECD).** The ECD shall be responsible for the monitoring of all outbound ACDD messages submitted to other AMS.

## ***Operational Provisions***

- **Creation of Agency User Profile.**
  - To use the ACDD Operations Portal in tracking and record keeping of all ACDD messages passing through the system, the BOC Admin User shall create an ACDD account for the use of authorized customs personnel. Access to the said account shall follow the existing procedures under CMO No. 15-2018 for User Access Request.
  - Through the web portal <http://acdd.customs.gov.ph>, the BOC Admin shall log in using the BOC Admin username and password.
  - Once logged in, a dashboard shall appear, and the BOC Admin would be able to create a requested and approved account by clicking the User Management tab and fill up the required user information:
    - Email address;
    - Username;
    - Access role;
    - Middle name; and
    - Last name.
  - The ACDD Portal shall send an activation email to the registered email address which shall contain the username, temporary password and activation link. The User shall click the activation link and enter the username and temporary password. Once logged in, the system shall prompt the User to immediately change the password.
  - The User can now access the ACDD dashboard and its functionalities.
- **Exporter Registration and Consent Form.**
  - The Exporter shall register through the ACDD Portal <http://acdd.customs.gov.ph>. The online registration form will be linked to the BOC's profile data and the Exporter's account will be verified through the Client Profile Registration System (CPRS). Only Exporter with Active CPRS can register and use the ACDD Portal.
  - Registration shall cover the following:

- **Verification.** Verification can be done by encoding the Tax Identification Number (TIN) and clicking the find button.
- **Creation of Account.** Once verified, the Exporter may now proceed with creating an account by encoding the desired username. ACDD shall alert if the username is already registered or not.
- **Consent.** The Exporter shall then tick on the Terms and Legal Consent checkbox. The full text of the terms and condition will display. The Terms and Legal Consent form authorizes the Bureau on the extraction of the Export Declaration SAD data from the E2M System and subsequent exchange of ACDD message with the AMS. If the users agree, then click on the "I Agree" button.
- The Exporter shall be required to provide the following mandatory information during registration:
  - Name of Authorized Representative;
  - Position / designation;
  - Contact numbers;
  - Company name;
  - Address; and
  - Country.
- Once the said details have been provided, the Exporter shall now click the Submit Registration button.

A 'Success' message will be displayed and an email notification will be sent to the Exporter's email address. The email sent shall contain the link for access to the ACDD Dashboard and the username and temporary password.

- The temporary password provided via email shall be used to login to the ACDD account. Upon signing in, the Exporter will be required to change the password to complete the activation of the Exporter's ACDD account.
- The Exporter can view, track status, print and generate report for all the outbound ACDD messages sent under its account.
- **Receiving of ACDD Message from BOC.** The ACDD Portal will receive the extracted mandatory data fields from the BOC E2M System that will be stored in the ACDD Portal.
- **Sending of ACDD Message to AMS via PH ASW (Outbound).**
  - The ACDD Portal will facilitate the sending of the Outbound ACDD message to importing AMS thru PH Gateway via Application Programming Interface Bridge (API Bridge).

- The tracking functionality of the ACDD Portal will inform the exporting country that the message has been received and acknowledged by the importing AMS which will indicate the completion of the outbound PH ACDD Message exchange cycle.
- **Receiving of ACDD Message from AMS via PH ASW Gateway (Inbound).**
  - The ACDD Portal will receive the ACDD Messages from the other AMS and will be stored in the ACDD Portal database, The inbound ACDD message will complement the BOC's risks management activity and will contribute to the reduction in Customs clearance time for import consignments.
  - The Risk Management Office shall have an access to view, print, track status and generate report for all inbound ACDD messages received by the Philippines from other AMS.

### ***Withdrawal or Reactivation of Account***

The Exporter may, at any time after its registration, withdraw its consent and terminate its participation in the exchange of ACDD message by accessing its Profile in the Homepage and clicking on the Withdraw Consent button. Once consent has been withdrawn, the ACDD account of the Exporter will be deactivated.

The Bureau will terminate the extraction of the Export Declaration SAD and the generation of the mandatory data fields comprising the ACDD Message. The ACDD Portal shall likewise terminate immediately the exchange of ACDD message with the AMS.

The Exporter has an option to reactivate its participation in the exchange of ACDD message provided that they will agree again on the terms and conditions.

### ***Monitoring of ACDD Portal***

The ECD shall be given access to the ACDD Portal to view, print, track status and generate report on all outbound ACDD Messages sent by the Philippines to other AMS.

## ***Transitory Provisions***

Until such time that a PH Tradenet ACDD Module is implemented, exchange of information in the PH ASW Gateway Business to Business Integration (B2Bi) shall be made using the ACDD Portal.

## ***Reportorial Requirements***

The BOC MISTG shall submit reports to the ASEAN Secretariat as may be needed to provide statistical data on the number of ACDD Messages issued or received by the Philippines.

## ***Repealing Clause***

Provisions of any CMO, Orders, or Memoranda inconsistent herewith are deemed repealed or modified accordingly.

## ***Effectivity***

This Order shall take effect on Oct. 05 2022.

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

# CMO NO. 27-2022

Issue Date: October 4, 2022

*KEYWORDS: ad interim, Customs Firearms and Explosives Unit, CFEU, explosives, firearms*

## Objectives

- To establish an ad interim unit which shall be responsible for the implementation of policies and procedures relative to R.A. 10591, otherwise known as the "Comprehensive Law on Firearms and Ammunitions and Providing Penalties for Violation Thereof," and P.D. 1866 as amended governing Controlled Chemicals being regulated by the PNP-FED but still within the exclusive jurisdiction of the Bureau; and
- To establish a Customs unit which will effectively monitor the importation and exportation of firearms, major/minor parts thereof, accessories, ammunition and controlled chemicals used in the manufacturing of ammunition, firecrackers and explosives.

## Organization

An *ad interim* Customs Firearms and Explosives Unit (CFEU) under the Director of the Enforcement and Security Service (ESS), Enforcement Group (EG), is hereby established with the following composition and functions:

- **Composition:**
  - The members of the unit shall come from the holders of the existing plantilla positions of the ESS. The unit shall be composed of: the Chief, CFEU, with the minimum rank of Special Police Captain; One (1) Assistant Chief; One (1) Firearms Custodian; Two (2) Armorers; One (1) Range Officer; and Two (2) staff members.
  - Selected personnel of the ESS assigned at the seventeen (17) ports of entry shall be assigned as contact person designated by the District Commander of the Port, with whom coordination with the CFEU shall be directed in the accomplishment of the unit's objectives.



- **Functions:**

- To monitor the importation and exportation of firearms, ammunitions and controlled chemicals used in the manufacture of ammunitions, firecrackers, and explosives under PD 1866, as amended; Controlled chemicals not covered by PD 1866 shall be monitored by the Customs Anti-illegal Drugs Task Force (CAIDTF);
- To establish an effective working relationship with other government law enforcement agencies for efficient and effective Firearms and Explosives control, such as the following:
  - National Firearms Control Program Secretariat;
  - Philippine National Police (PNP);
  - PNP- Civil Security Group-Firearms and Explosives Division (CSG-FED);
  - Philippine Center on Transnational Crime (PCTC) including the office of the Special Envoy on Transnational Crime;
  - National Law Enforcement Coordinating Committee (NALECC) Sub-Committee on Firearms, Ammunitions and Explosives Control (SCFAEC);
  - Armed Forces of the Philippines (AFP);
  - National Bureau of Investigation (NBI);
  - Commission on Election (COMELEC);
  - Office of the President (OP); or
  - Other agencies and offices;
- To coordinate/participate in activities regarding firearms-related issues conducted by other government agencies or non-government organizations whether local or foreign-based;
- To manage the records and repository of firearms registered under the name of the Bureau;
- To administer the temporary storage and custody of firearms, major/minor parts, accessories and ammunition seized or under litigation by the Bureau including those to be presented in court as evidence;
- To recommend and implement policies on the issuance of firearms Mission Orders, Memorandum Receipts (MR), Letter Orders (LO), including Property Acknowledgement Receipt (PAR) and Accountable Receipt for Equipment (ARE), for official use of firearms by organic ESS personnel and Bureau officials in accordance with existing laws, rules and regulations;
- To plan and conduct periodic training and seminars on the proper use of firearms and handling of explosives, for all ESS personnel and other Customs personnel vested with police authority under Section 214 of the Customs Modernization and Tariff Act (CMTA);

- To strengthen the Bureau's enforcement capability by seeking the cooperation and support of other customs administrations, and other international enforcement organizations in gathering intelligence on the trafficking of firearms and explosives, such as:
  - Regional Intelligence Liaison Officer (RILO) of the World Customs Organization (WCO); or
  - International Criminal Police Organization (Interpol) and other international police organizations;
- To enforce Section 1147 (a) of the CMTA in relation to the disposition of restricted goods;
- To make proper coordination with the District Collector of Customs and other concerned offices in the monitoring and control of imported or exported firearms and explosives; and
- Perform such other function as may be directed by the Director, ESS and/or higher authority.

### ***Duties and Responsibilities of the Chief, CFEU***

The Chief, CFEU shall:

- Act as the head of the CFEU;
- Recommend to the Director, ESS for his approval the issuance of Letter Orders, MR/PAR and ARES;
- Submit periodic reports to the PNP-CSG FEO, PCTC, or Office of the President, among others, when required for policy coordination and formulation;
- Submit to the Director, ESS logistical requirements such as the budget for procurement of firearms and ammunitions and refurbishment of such, technical tools, training materials, and logistical equipment;
- Coordinate with other law enforcement agencies any and all concerns related to firearms and explosives;
- Act as a representative to the National Law Enforcement Coordinating Committee - NALECC-SCFAEC; and
- Perform other functions as the Director, ESS may direct.

### ***Duties and Responsibilities of the Assistant Chief, CFEU***

The Assistant Chief, CFEU shall:

- Supervise, coordinate and monitor the operational and intelligence activities of the unit;

- Assist the Chief, CFEU in submitting periodic reports to the PNP-CSG FEO, PCTC, or Office of the President, among others, when required for policy coordination and formulation;
- Assist the Chief, CFEU in submitting logistical requirements such as budget for procurement of firearms and refurbishment of such, technical tools, training materials and related communication equipment to the Director, ESS;
- Maintain and update the CFEU firearms and explosives database for effective and proper monitoring of Letter Order (LO), Memorandum Receipt (MR) and Property Acknowledgement Receipt (PAR); and
- Perform such other functions as the Director, ESS and/or the Chief, CFEU may direct.

### ***Duties and Responsibilities of the Firearms Custodian***

The Firearms Custodian shall:

- Act as the accountable officer of all firearms, ammunitions, explosives and other related items being stored in the CFEU vault registered under the Bureau, including firearms, ammunitions, explosives and other related items seized or confiscated from all ports; and
- Perform any other functions the Director, ESS, Chief, CFEU and Assistant Chief, CFEU, may direct.

### ***Duties and Responsibilities of the Armorer***

The Armorer shall:

- Be responsible for the maintenance and safety of all issued firearms and ammunition reloaders of the Bureau. The Armorer shall have attended proper training conducted by the PNP or other Private Agencies; and
- Perform any other functions the Chief, CFEU and Assistant Chief, CFEU, may direct.

### ***Duties and Responsibilities of the Range Officer***

The Range Officer shall:

- Ensure range safety for all Bureau employees and visitors;

- Assist range users with basic firearm handling and safety techniques;
- Maintain cleanliness and organization of shooting range and recommend repair or upgrade of the range as may be necessary;
- Be knowledgeable in using, handling and dealing with any possible firearm malfunction; and
- Be trained in case of firearms and explosives-related emergency, including safely shutting down the range and getting everyone to a secure location.

### ***Duties and Responsibilities of the CFEU Staff***

The CFEU Staff shall:

- Execute and implement the plans, programs and policies of the Chief and Assistant Chief, CFEU;
- Act as Co-armorer/Assistant to the Custodian;
- Assist the Chief and Assistant Chief, CFEU on the efficient issuance of Letter Order (LO), Memorandum Receipt (MR), Property Acknowledgement Receipt (PAR) and Accountable Receipt for Equipment (ARE); and
- Perform other functions the Chief and Assistant Chief, CFEU may direct.

### ***Effectivity***

This Order shall take effect immediately and shall last until revoked.

# CMC NO. 136-2022

Issue Date: August 17, 2022

*KEYWORDS: authority to sign, Certificate of Undertaking, importation documents*

This is with reference to the 1st Indorsement dated 10 August 2022 from Assistant Secretary Dakila Elteen M. Napao, Revenue Operations Group (ROG) - Department of Finance (DOF), transmitting a copy of Special Order No. 2022-170 authorizing Undersecretary Kim Robert C. De Leon to sign the Certificate of Undertaking and other importation documents to facilitate the release of imported equipment and materials for various Foreign Assisted Projects of the DOTr as contemplated under 5.1.1 of the DOF — Department of Budget and Management (DBM) Joint Circular No. 002-2020 which prescribes the rules, guidelines and procedures relative to the implementation of the tax expenditure subsidy Section under the General Provisions of the annual General Appropriations Act (GAA) particularly Section 15 of Republic Act (RA) No. 11465 or the 2020 GAA.

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. 138-2022

Issue Date: September 16, 2022

*KEYWORDS: Authorized Government Depository Bank, Department Circular No. 003-2022, Department of Finance, Philippine Veterans Bank*

This is with reference to Department Circular No. 003-2022 dated 19 August 2022 from Mr. Benjamin E. Diokno, Secretary, Department of Finance titled:

***“INCLUSION OF THE PHILIPPINE VETERANS BANK AS AN AUTHORIZED GOVERNMENT DEPOSITORY BANK AMENDING SECTION 5.2 OF DEPARTMENT CIRCULAR NO. 002-2022”.***

For your information and guidance.

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

# OCOM MEMO NO. 117-2022

Issue Date: September 21, 2022

*KEYWORDS: BOC Form No. 117, clarification, Customs Baggage Declaration Form*

With reference to the Memorandum dated 13 July 2022, requesting for clarification on the coverage and application of item No. 4 in the BOC Form No. 117 Customs Baggage Declaration Form (CBDF) which states:

*"All Filipino Citizens are entitled to a duty and tax exemption for personal effects and household goods sent or brought in up to three times (3x), the value of which must not exceed One Hundred Fifty Thousand Pesos (Php150,000.00), within a calendar year. Provided, the goods are not in commercial quantities or intended for barter, sale or hire."*

To clarify the issue on the coverage and application on the entitlement to a duty and tax-exempt privilege of returning Filipinos, Item No. 4 of the BOC Form No. 117 Customs Baggage Declaration Form (CBDF) must be read and interpreted as follows:

- Qualified Filipinos While Abroad are entitled to a duty and tax exemption for personal effects and household goods. Provided that, the goods are not in commercial quantities, nor intended for barter, sale or hire. Such personal effect effects and household goods must not exceed the following FCA or FOB values:
  - **Three Hundred Fifty Thousand Pesos (Php350,000.00)** for those who have stayed in a foreign country for at least ten (10) years and have not availed of this privilege within ten (10) years prior to the Resident/Non-Resident Filipino or OFW's arrival;
  - **Two Hundred Fifty Thousand Pesos (Php250,000.00)** for those who have stayed in a foreign country for a period of at least (5) but not more than ten (10) years and have not availed of this privilege within five (5) years prior to the Resident/Non-Resident Filipino or OFWs arrival; or
  - **One Hundred Fifty Thousand Pesos (Php150,000.00)** for those who have stayed in a foreign country for a period of less than five (5) years and have not availed of this privilege within six (6) months prior to the Resident/Non-Resident Filipino or OFWs arrival.

- In addition, a returning OFW has an additional duty and tax exemption privileges for home appliances and other durables in the amount not exceeding **One Hundred Fifty Thousand Pesos (Php150,000.00)**, *provided*, that the goods are limited to one of each kind once in a given calendar year accompanying them on their return, or arriving within a reasonable time which, barring unforeseen and fortuitous events, in no case shall exceed sixty (60) days reckoned from the OFWs return.
- Any amount in excess of the above-stated threshold shall be subject to the corresponding duties and taxes.
- The following goods are excluded from the above-mentioned privileges:
  - Luxury items, unless covered by a pre-departure Certificate of Identification;
  - Vehicles;
  - Watercrafts;
  - Aircrafts;
  - Animals;
  - Donations;
  - Goods intended for barter, sale or hire;
  - Goods in commercial quantity;
  - Regulated Goods in excess of the limits allowed by regulations; and
  - Prohibited and Restricted Goods.
- Balikbayan Boxes by Qualified Filipinos While Abroad are entitled to a duty and tax exemption for personal effects and household goods sent or brought in up to three times (3x), the total FCA value of which must not exceed One Hundred Fifty Thousand Pesos (Php150,000.00), within a calendar year. Provided, the goods are not in commercial quantities, nor intended for barter, sale or hire. Sole proprietorships and juridical entities, such as cooperatives, corporations, and partnerships sending Balikbayan Boxes are not qualified to avail the said privileges.

This Memorandum shall take effect immediately.



# OCOM MEMO NO. 118-2022

Issue Date: September 14, 2022

*KEYWORDS: CMO No. 28-2015, DHL Express (Philippines) Corporation*

This refers to the request for clarification on the applicable provisions of Customs Memorandum Order (CMO) No. 28-2016 [note: Guidelines for the Implementation of Customs Administrative Order (CAO) No. 02-2016] to DHL Express (Philippines) Corporation (DHL for brevity).

In a letter received from DHL, it was reported that there were conflicting views among Bureau of Customs (BOC) officers on which provisions of CMO No. 28-2016 to apply. On the one hand, it is the stand of DHL that 6.1.1 to 6.1.5 on "Postal Consignments and Air Express Consignments" shall govern their transactions with the BOC. On the other hand, it was claimed that some BOC officers apply 6.4.1 to 6.4.4 which relate to ordinary "Consolidated Shipment Transported Through Air." DHL contends that the latter is a catch-all provision for other air shipments being transported through regular "consolidators" or "forwarders" which are not within the ambit of the term "Air express."

Under CMO No. 28-2016, the following forms and declarants of goods declaration were identified to determine the applicable rules and regulations:

## **Section 4. Form and Declarant of Goods Declaration for De Minimis Value.**

**4.1. Air Express Consignments.** Goods declaration for air express consignments shall be lodged by the air express operator in the E2M system via accredited Value Added Service Providers (VASPs) and shall be cleared under the informal entry process.

**4.2. Consolidation Shipments.** Consolidated shipments sent either by sea or air shall be cleared through lodgment of the goods declaration by the importer, consignee or the freight forwarder if authorized by the importer or consignee under the informal entry process.

**4.3. Postal Consignments.** Until such time the prescribed form is issued by the Bureau, postal consignments shall be released under a simplified clearance procedure using CN 22 and CN 23.

x x x

Noteworthy, despite the above listed form and declarant, the difference between air express consignments from consolidation shipments by air was not clearly delineated in the CMO. Understandably, this may cause the difference in the treatment of each shipment by customs officers and owing also to the fact that the application of each provision of the law depends on specific factual situations.

However, for uniform treatment of its shipment, DHL is considered as an Air Express Cargo Operator (AECO) which would generally fall under 4.1. Air Express Consignments of CMO No. 28-2016. Consequently, the applicable provisions for DHL and all other AECOs are **6.1.1 to 6.1.5 on Postal Consignments and Air Express Consignments.**

For strict compliance.

# AOCG MEMO NO. 297-2022

Issue Date: September 9, 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 06 September 2022 and the same having been reviewed and summarized as follows:

| <b>TCC NO.</b>   | <b>DESCRIPTION OF ARTICLES</b> | <b>2017 AHTN CODE</b> | <b>2020 RATES OF DUTY</b>                               |
|--|--------------------------------|-----------------------|---|
| 22-195   | "NNS STEEL BAR ROD"            | 7215.90.91            | MFN - 7% Ad Valorem<br>PJEPA - Zero*<br>AJCEPA - Zero*  |
| 22-187   | "STEEL BASE PLATE & NNS PLATE" | 7326.90.99            | MFN - 15% Ad Valorem<br>PJEPA - Zero*<br>AJCEPA - Zero* |
| <b>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</b> |                                |                       |   |

# AOCG MEMO NO. 298-2022

Issue Date: September 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 09 September 2022 and the same having been reviewed and summarized as follows:

| TCC NO.  | DESCRIPTION OF ARTICLES                     | 2022 AHTN CODE | 2022 RATES OF DUTY                                      |
|--|---|----------------|---|
| 22-206   | "HIGH STRENGTH TC BOLTS (M20 AND M30)"      | 7318.15.90     | MFN - 10% Ad Valorem<br>PJEPA - Zero*<br>AJCEPA - Zero* |
| 22-207   | "HIGH STRENGTH TC BOLTS (M22, M24 AND M27)" | 7318.15.90     | MFN - 10% Ad Valorem<br>PJEPA - Zero*<br>AJCEPA - Zero* |
| 22-208   | "M16 HIGH STRENGTH TC BOLT"                 | 7318.15.10     | MFN - 10% Ad Valorem<br>PJEPA - Zero*<br>AJCEPA - Zero* |
| 22-232   | "TIGER VANILLA"                             | 1905.31.10     | MFN - 15% Ad Valorem<br>ATIGA - Zero*                   |
| 22-248   | "TIGER CHOCOLATE"                           | 1905.31.20     | MFN - 15% Ad Valorem<br>ATIGA - Zero*                   |
| 22-272   | "DXN® TALCUM POWDER"                        | 3304.91.00     | MFN - 7% Ad Valorem<br>ATIGA - Zero*                    |
| 22-280   | "OREO CRUMBS (SMALL CRUSHED COOKIE PIECES)" | 1905.90.90     | MFN - 15% Ad Valorem<br>ATIGA - Zero*                   |
| 22-281   | "DXN® VINAIGRETTE HONEY"                    | 2106.90.55     | MFN - 10% Ad Valorem<br>ATIGA - Zero*                   |
| <b>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</b> |   |                |   |

# AOCG MEMO NO. 299-2022

Issue Date: September 14, 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 September 2022 and the same having been reviewed and summarized as follows:

| TCC NO. | DESCRIPTION OF ARTICLES                            | 2022 AHTN CODE | 2022 RATES OF DUTY                                      |
|---------|--|----------------|---|
| 22-079  | "SMUCKER'S SUGAR FREE STRAWBERRY PRESERVES"        | 2007.99.20     | MFN - 15% Ad Valorem                                    |
| 22-080  | "SMUCKER'S SQUEEZE™ STRAWBERRY FRUIT SPREAD"       | 2007.99.20     | MFN - 15% Ad Valorem                                    |
| 22-209  | "STEEL PINS"                                       | 7318.29.90     | MFN - 10% Ad Valorem<br>PJEPA - Zero*<br>AJCEPA - Zero* |
| 22-215  | "DXN® NUTRIZHI"                                    | 1901.90.41     | MFN - 3% Ad Valorem<br>ATIGA - Zero                     |
| 22-225  | "HEETS ELECTRICALLY HEATED TOBACCO PRODUCT (EHTP)" | 2404.11.00     | MFN - 3% Ad Valorem<br>AKFTA - Zero*                    |
| 22-233  | "DXN® COCOZHI"                                     | 1806.90.90     | MFN - 7% Ad Valorem<br>ATIGA - Zero*                    |
| 22-247  | "DXN® ZHI MINT"                                    | 2106.90.99     | MFN - 7% Ad Valorem<br>ATIGA - Zero*                    |
| 22-271  | "GINHAWA RED-G"                                    | 2106.90.72     | MFN - 7% Ad Valorem<br>ATIGA - Zero*                    |
| 22-274  | "DXN® OOOZHI TEA"                                  | 0902.30.10     | MFN - 7% Ad Valorem<br>ATIGA - Zero*                    |

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

# AOCG MEMO NO. 300-2022

Issue Date: September 14, 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 08 September 2022 and the same having been reviewed and summarized as follows:

| TCC NO.  | DESCRIPTION OF ARTICLES  | 2022 AHTN CODE | 2022 RATES OF DUTY                                       |
|--|--|----------------|--|
| 22-190   | "WIRE ROPE WITH TURNBUCKLE"  | 7312.10.30     | MFN - 15% Ad Valorem<br>PJEPA - Zero*<br>ACJEP A - Zero* |
| 22-224   | "AQUAFLO R® (FLORFENICOL)"   | 3004.20.71     | MFN - 5% Ad Valorem                                      |
| 22-235   | "INTRANASAL ADAPTER"   | 9018.39.90     | MFN - 1% Ad Valorem                                      |
| 22-237   | "AXELERON™ GP 6059 BK CPD"   | 3901.40.00     | MFN - 3% Ad Valorem                                      |
| 22-238   | "RUSF FOR CHILDREN (Ready-To-Use Supplementary Food for Children > 6 Months with Moderate Acute Malnutrition)" | 1901.90.11     | MFN - Zero*<br>AIFTA - Zero*                             |
| 22-275   | "QAMAR FC21HS"   | 3901.40.00     | MFN - 3% Ad Valorem                                      |
| 22-276   | "QAMAR FD21HS"   | 3901.40.00     | MFN - 3% Ad Valorem                                      |
| <b>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</b> |  |                |  |

# AOCG MEMO NO. 309-2022

Issue Date: September 8, 2022

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

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling 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 02 September 2022 and the same having been reviewed and summarized as follows:

| TCC NO. | DESCRIPTION OF ARTICLES  | 2022 AHTN CODE              | 2022 RATES OF DUTY                                      |
|---------|--|-----------------------------|---|
| 22-010  | "RAYCHEM MXSU-4121, PART NO.: A26347-011"                                  | 8535.90.90                  | MFN - 3% Ad Valorem                                     |
| 22-078  | "SMUCKER'S STRAWBERRY PRESERVES"   | 2007.99.20                  | MFN - 15% Ad Valorem                                    |
| 22-185  | "NNS STEEL COUPLER"  | 7325.99.90                  | MFN - 15% Ad Valorem<br>PJEPA - Zero*<br>AJCEPA - Zero* |
| 22-186  | "CENTRALIZER"  | 7326.90.99                  | MFN - 15% Ad Valorem<br>PJEPA - Zero*<br>AJCEPA - Zero* |
| 22-196  | "NNS NUTS"   | 7318.16.90                  | MFN - 10% Ad Valorem<br>PJEPA - Zero*<br>AJCEPA - Zero* |
| 22-197  | "VITAPIG 70"   | 2309.90.20                  | MFN - Zero*   |
| 22-198  | "VITAPIG 38"   | 2309.90.20                  | MFN - Zero*   |
| 22-199  | "VITAPIG 20"   | 2309.90.20                  | MFN - Zero*   |
| 22-202  | "VITAPIG PRIMO"  | 2309.90.12                  | MFN - 35% Ad Valorem                                    |
| 22-203  | "TANG MIXED FRUIT GUMMMIES"  | 1704.90.91                  | MFN - 15% Ad Valorem<br>ATIGA - Zero*                   |
| 22-204  | "TANG ORANGE GUMMMIES"   | 1704.90.91                  | MFN - 15% Ad Valorem<br>ATIGA - Zero*                   |
| 22-212  | "DXN® LEMONZHI"  | 2101.20.90                  | MFN - 10% Ad Valorem<br>ATIGA - Zero*                   |
| 22-213  | "DXN® LINZHI COFFEE 3 IN 1 CLASSIC (PREMIX COFFEE WITH GANODERMA EXTRACT)" | In-Quota<br>2101.12.91.100  | MFN - 30% Ad Valorem<br>ATIGA - Zero*                   |
|         |  | Out-Quota<br>2101.12.91.200 | MFN - 45% Ad Valorem<br>ATIGA - Zero*                   |
| 22-257  | "DXN® CORDYCEPS COFFEE 4 IN 1"   | In-Quota<br>2101.12.91.100  | MFN - 30% Ad Valorem<br>ATIGA - Zero*                   |
|         |  | Out-Quota<br>2101.12.9.200  | MFN - 45% Ad Valorem<br>ATIGA - Zero*                   |

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

# AOCG MEMO NO. 310-2022

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

| TCC NO. | DESCRIPTION OF ARTICLES                       | 2022 AHTN CODE | 2022 RATES OF DUTY                                      |
|---------|---|----------------|---|
| 22-008  | "RAYCHEM 359279-000TFT<br>152E SG"            | 8546.90.00     | MFN - 1% Ad Valorem                                     |
| 22-126  | "ALFORM BEAN 4800<br>PRODUCT CODE: AFX14800"  | 7604.21.90     | MFN - 5% Ad Valorem                                     |
| 22-167  | "MONTANIA® 4896 REAL-<br>TIME PCR INSTRUMENT" | 9027.89.91     | MFN - Zero*   |
| 22-188  | "NNS FEMALE WASHER"                           | 7318.19.91     | MFN - 10% Ad Valorem<br>PJEPA - Zero*<br>AJCEPA - Zero* |
| 22-189  | "NNS MALE WASHER"                             | 7318.22.00     | MFN - 10% Ad Valorem<br>PJEPA - Zero*<br>AJCEPA - Zero* |

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



# AOCG MEMO NO. 311-2022

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

| TCC NO. | DESCRIPTION OF ARTICLES         | 2022 AHTN CODE | 2022 RATES OF DUTY  |
|---------|---------------------------------|----------------|---------------------|
| 22-165  | "UNIO® B24 EXTRACTION SYSTEM"   | 8479.89.69     | MFN - 1% Ad Valorem |
| 22-223  | "UNITAM METER"                  | 8543.70.90     | MFN - 1% Ad Valorem |
| 22-227  | "UNITAM COMBOX"                 | 8517.62.59     | MFN - Zero*         |
| 22-228  | "TVM5 BASE UNIT"                | 8543.70.90     | MFN - 1% Ad Valorem |
| 22-231  | "UNITAM 3: TVM5 LITE-BASE UNIT" | 8543.70.90     | MFN - 1% Ad Valorem |

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

# AOCG MEMO NO. 314-2022

Issue Date: September 22, 2022

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

This is with reference to the letter-reply dated September 15, 2022 from Engr. William P. Cufiado, Director, Environmental Management Bureau, Department of Environment and Natural Resources (EMB-DENR) to the Email dated August 15, 2022 of Ms. Krestelle S. Casinillo, Shipment In-charge, PDY METAL RECYCLING CORP. with IIS Transaction No. CO-2022-032478 inquiring the requirements for the export of copper scrap.

The EMB-DENR informs that the abovementioned scraps are not classified as hazardous wastes pursuant to Table 2.1 of DENR Administrative Order (DAO) No. 2013-22: Revised Procedures and Standards for the Management of Hazardous Wastes (Revising DAO 2004-36). EMB-DENR interposed no objection to the proposed export without need of Export Clearance.

However, the exporters of these products are enjoined to determine if the same are regulated by the country of destination in order for the EMB-DENR to send the necessary written notification on the matter in their favor.

For information and guidance.

# AOCG MEMO NO. 315-2022

Issue Date: September 22, 2022

*KEYWORDS: CREATE Law, excise taxes, import, petroleum and petroleum products, report, value added tax*

This is with reference to the letter of Lilia Catris Guillermo, Commissioner, Bureau of Internal Revenue.

Section 295 (F) of "An Act Reforming the Corporate Income Tax and Incentives System, Amending for the Purpose Sections 20, 22 25, 27, 28, 29, 34, 40, 57, 109, 116, 204 and 290 of the National Internal Revenue Code of 1997, as Amended, and Creating Therein New Title XIII, and For Other Purposes" or the CREATE Law, provides:

*"SEC. 295. Conditions of Availment. — The tax incentives in the preceding Section shall be governed by the following rules:  
xxxx*

*(F) Persons who directly import petroleum products defined under Republic Act No. 8479, otherwise known as the 'Downstream Oil Industry Deregulation Act of 1998', for resale in the Philippine custom territory and/or in free zones as defined under Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act, shall not be entitled to the foregoing tax and duty incentives, and shall be subject to appropriate taxes imposed under this Code.*

*Any law to the contrary notwithstanding, the importation of petroleum products by any person, including registered business enterprises, shall be subject to the payment of applicable duties and taxes as provided under Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act, and this Code, respectively, upon importation to the Philippine customs territory and/or into free zones as defined under Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act.*

*xxxx"*

Based on the letter, the Commissioner of the Bureau of Internal Revenue requests to be provided with **reports, as to the payment of VAT and Excise taxes on imported petroleum and petroleum products at Freeport Zones and Economic Zones**

**for the period from April 1, 2021 to July 31, 2022** in order for the Bureau of Internal Revenue to be able to validate payments and claims for refund of VAT and Excise taxes.

With the foregoing considerations in mind, you are hereby directed to submit to this office the required data for compilation to be submitted to the Bureau Internal Revenue.

For appropriate action.

# AOCG MEMO NO. 316-2022

Issue Date: September 23, 2022

*KEYWORDS: cement manufacturing, DENR-OMB, granulated blast furnace slag, import, importation clearance requirement, raw material*

This is with reference to the letter reply dated 15 September 2022 from Engr. William P. Cunado, Director, Environmental Management Bureau, Department of Environment and Natural Resources (EMB-DENR) addressed to Mr. IKE TAN, Procurement Head, HOLCIM PHILIPPINES, INC. informing that the EMB-DENR interposed NO objection to the above-mentioned request.

However, should the imported GBFS be coming from other sources, Holcim is required to furnish the EMD-DENR a Certificate of Quality or equivalent document to validate if it suits the specifications of raw material in cement manufacturing.

Further, this does not preclude Holcim from complying with the requirements of other government agency(ies) 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. 317-2022

Issue Date: September 23, 2022

*KEYWORDS: DAO 2013-02022, importation, permitting requirements, scrap metal*

This is with reference to the letter reply dated 15 September 2022 from Engr. William P. Cunado, Director, Environmental Management Bureau, Department of Environment and Natural Resources (EMB-DENR), addressed to Mr. Richard T. Yap, Senior Planning Officer, Corporate Planning and Administration Division, Mitsui & Co. (Asia Pacific) Pte., Ltd. — Manila Branch., relative to latter's inquiry on the requirements for the importation of scrap metal such as copper and ferrous scrap as well as ingots from iron steel.

EMB-DENR stated that the importation of the above-mentioned recyclable materials is covered by the permitting requirements of Chapter 10 of DENR Administrative Order (DAO) 2013-22: Revised Procedures and Standards for the Management of Hazardous Waste (Revising DAO 2004-36) subject to corresponding limiting conditions and for sole purpose of recycling or recovery.

In this regard, registration as an Importer thru the Online Permitting and Monitoring System (OPMS) is required and once approved, an Importer Clearance (IC) is secured from the Office of EMB-DENR. The application for IC should be submitted for at least thirty (30) working days prior to the actual importation.

Please see DAO 2013-22, for your ready reference.

# AOCG MEMO NO. 318-2022

Issue Date: September 23, 2022

*KEYWORDS: DENR-EMB, heat exchanger, importation, regulation*

With reference to the letter reply dated 12 September 2022 from Engr. William P. Cufiado, Director, Environmental Management Bureau, Department of Environment and Natural Resources (EMB-DENR) addressed to Mr. Jaymee Solomon Senior EHS Engineer / PCO / S04 / RSO, Varex Imaging Philippines Inc., relative to latter's e-mail (IIS Transaction No. CO-2022-032477) dated 15 August 2022 seeking guidance on securing clearance for the importation of a used heat exchanger.

In this regard, please be informed that the EMB-DENR stated that the importation of the above-mentioned equipment is not regulated by the said Office. The DENR further cited that should there be 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. 320-2022

Issue Date: September 27, 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 September 2022 and the same having been reviewed and summarized as follows:

| TCC NO. | DESCRIPTION OF ARTICLES          | 2022 AHTN CODE | 2022 RATES OF DUTY                    |
|---------|----------------------------------|----------------|---------------------------------------|
| 22-312  | "TANG CALAMANSI"                 | 2106.90.55     | MFN - 10% Ad Valorem<br>ATIGA - Zero* |
| 22-315  | "EXXONMOBIL™ LLDPE LL<br>1002BU" | 3901.40.00     | MFN - 3% Ad Valorem                   |
| 22-316  | "EXXONMOBIL™ EXCEED™<br>2018MB"  | 3901.40.00     | MFN - 3% Ad Valorem                   |
| 22-317  | "MARLEX® D139<br>POLYETHYLENE"   | 3901.40.00     | MFN - 3% Ad Valorem                   |
| 22-318  | "EXXONMOBIL™ EXCEED™<br>1015MA"  | 3901.40.00     | MFN - 3% Ad Valorem                   |

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



# AOCG MEMO NO. 321-2022

Issue Date: September 22, 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 16 September 2022 and the same having been reviewed and summarized as follows:

| TCC NO. | DESCRIPTION OF ARTICLES     | 2022 AHTN CODE | 2022 RATES OF DUTY                    |
|---------|-----------------------------|----------------|---------------------------------------|
| 22-270  | "OTTORBOX ALL DAY BAND"     | 9113.90.00     | MFN - 3% Ad Valorem<br>ACFTA - Zero*  |
| 22-273  | "DXN® GANOZHI BODY<br>FOAM" | 3401.30.00     | MFN - 10% Ad Valorem<br>ATIGA - Zero* |
| 22-293  | "MINI OREO ORIGINAL"        | 1905.31.20     | MFN - 15% Ad Valorem<br>ATIGA - Zero* |

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

# AOCG MEMO NO. 336-2022

Issue Date: October 7, 2022

*KEYWORDS: CBW, clarification, Customs Bonded Warehouses, economic zones, E-TRACC, exports, implementation*

Pursuant to the implementation of Customs Memorandum Order (CMO) No. 04-2020 on the Electronic Tracking of Containerized Cargo System (E-TRACC) and CMO No. 17-2022 with subject "Implementation Guidelines in the Integration of Electronic to Mobile (E2M)", all offices concerned are hereby directed to ensure that all containerized goods for export shall adhere to the provisions of both CMO's.

Export Declarations (ED) covering containerized export shipments coming from the Economic Zones and Customs Bonded Warehouses (CBWs) with the following modes of declaration shall adhere to the AOCG Memo No. 493-2021 with subject "ETRACC Exports Implementation for Economic Zones" and AOCG Memo No. 452022 with subject "E-TRACC Implementation and Guideline on Import and Export Cargoes for Customs Bonded Warehouse (CBW)" both signed by AOCG Deputy Commissioner Edward James A. Dy Buco, to wit:

| Mode of Declaration |   |
|---------------------|---|
| EX2                 | - Export with Raw Material Tax Break                      |
| EX4                 | - Export Shipments of BOI Registered Companies under CBWs |

**Sealing of Electronic Customs Seal** — Based on Section 10.9.1 of CMO 042020, after stuffing, the Export Examiner of authorized Customs Officer shall affix the Electronic Customs Seal. Other seals as maybe required shall be affixed by authorized personnel under the supervision of the Examiner or authorized Customs Officer.

**Unsealing of Electronic Customs Seal** — Based on Section 10.14.4 of CMO 04-2020, the authorized personnel of the CCCD or equivalent office shall remove/disarm the Electronic Customs Seal affixed to the container (Cargo Tag Received).

However, in case of inadequate number of BOC personnel, the authorized personnel of the accredited Service Provider maybe allowed to seal or unseal the Electronic Customs Seal under the supervision of the PID, CCCD or equivalent units of the Bureau.

Exports from the Economic Zones and Customs Bonded Warehouses with EX2 and EX4 type of declaration shall be required by the E2M system to book in the ETRACC Booking platform. The Electronic to Mobile (E2M) System will perform automatic validation of the entry number and bill of lading in the E2M system. Booking with wrong Entry No. and/or Bill of Lading shall be rejected and shall receive the appropriate error message.

BOC Export Examiner/Appraiser or any BOC Authorized Customs Officer involved in the clearance procedures for exports shall not process ED-SADs without the required E-TRACC Booking.

This clarification memo is issued effective immediately and to be implemented to the ports that previously requested for a deferment of implementation effective on October 15 2022.

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

For strict compliance.

# AOCG MEMO NO. 337-2022

Issue Date: September 28, 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 22 September 2022 and the same having been reviewed and summarized as follows:

| TCC NO. | DESCRIPTION OF ARTICLES                             | 2022 AHTN CODE | 2022 RATES OF DUTY                   |
|---------|---|----------------|--------------------------------------|
| 22-068  | "FERGUSON MUD FILTER SCREENS"                       | 7220.90.90     | MFN - 3% Ad Valorem                  |
| 22-236  | "SECURITY SEAL HOLOGRAM"                            | 4911.99.91     | MFN - 3% Ad Valorem<br>ATIGA - Zero* |
| 22-241  | "DXN® CORDYCEPS® (MUSHROOM) FOOD SUPPLEMENT TABLET" | 2106.90.72     | MFN - 7% Ad Valorem<br>ATIGA - Zero* |
| 22-242  | "DXN® LIONS MANE® (MUSHROOM)"                       | 2106.90.72     | MFN - 7% Ad Valorem<br>ATIGA - Zero* |
| 22-245  | "DXN® SPIRULINA TABLET"                             | 2106.90.72     | MFN - 7% Ad Valorem<br>ATIGA - Zero* |
| 22-301  | "DNX® GANOZHI® MASSAGE OIL"                         | 3304.99.90     | MFN - 7% Ad Valorem<br>ATIGA - Zero* |

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

# AOCG MEMO NO. 338-2022

Issue Date: October 3, 2022

*KEYWORDS: export price, table salt*

To guard against undervaluation and trade misinvoicing, all district collectors shall vigilantly monitor and ensure the correct valuation of table salt from China.

In this regard, the following table shows the export price of table salt obtained by the Department of Trade and Industry (DTI) from its official source in Shanghai, China:

| PRODUCT DESCRIPTION | CO | SOURCE          | PRICE EQUIVALENT IN USD/KG |
|---------------------|----|-----------------|----------------------------|
| Table Salt          | CN | Shanghai, China | \$0.064 - \$0.067          |

## ABOUT US

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

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

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