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Administrative Rules and Regulations

REPUBLIC OF THE PHILIPPINES **DEPARTMENT OF FINANCE**

MASTER COPY

BUREAU OF CUSTOMS

d and credible customs administration that upholds good governance and is among the world's best

GISTER 149

Date: _ FEB 0 2 2024

SUBJECT: ESTABLISHMENT OF THE CUSTOMS INDUSTRY CONSULTATIVE AND ADVISORY COUNCIL (CICAC)

Introduction. In accordance with the national policy of facilitating regular consultations between the government and its stakeholders, the Customs Industry Consultative and Advisory Council (CICAC) is hereby created to act as a consultative body between the Bureau of Customs (BOC) and the business-industrial sector to address existing and potential issues related to Customs and industry matters, promote mutual understanding, and strengthen the harmonious relationship between the BOC and its industry partners.

Section 1. Scope. This order will include the most Trusted, Honest, and Compliant Companies and Trade Organizations/Associations operating in the Country. The Industry Groups who shall be participating in this undertaking and partnership must have the approval of the Commissioner of Customs.

Section 2. Objectives.

- 2.1. To establish an official forum for communications, coordination, cooperation, and consultation between the BOC and its industry partners;
- 2.2. To provide the BOC and its industry partners a forum for efficiently communicating rules and regulations and enhancing regulatory compliance among all parties involved;
- 2.3. To enhance the operational effectiveness of the BOC by ensuring that the needs of its stakeholders are considered in the programs implemented by the agency;
- 2.4. To provide a platform for addressing and resolving issues and concerns raised by both the BOC and its industry partners, promoting a faster and more efficient conflict resolution system, and

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C. CABUGAWA.

CRMD-BOC



- **2.5.** To enlist the support and active participation of the stakeholders in advancing the reform agenda of the BOC.
- **Section 3.** Composition and Membership. The CICAC shall be established in the Central Office and all the Collection Districts.
 - 3.1. Central CICAC. The Central CICAC shall be chaired by the Commissioner of Customs and shall be composed of BOC officials from the Central Office and the heads/representatives of businesses and trade associations/organizations/companies directly dealing with the BOC, to wit:

Chairperson:

Commissioner of Customs

Members:

Representatives from the BOC

Assistant Commissioner All Deputy Commissioners

Other BOC officials designated by the Commissioner of Customs

Industry Partners

The heads/representatives of businesses and trade associations/ organizations/companies as approved by the Commissioner of

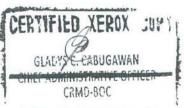
Customs

Secretariat

Representative/s from the Office of

the Commissioner

3.2. District CICAC. Each Collection District shall establish its own CICAC which shall be chaired by the District Collector and composed of BOC officials and personnel from the Collection District and representatives of businesses and trade associations/organizations/companies directly dealing with the BOC from their respective district/region, to wit:



Chairperson:

District Collector

Members:

Representatives from the BOC

All Deputy Collectors All Sub-Port Collectors

Other BOC personnel from the Collection District recommended by the District Collector and as

Page 2 of 5 of CMO No. <u>02-2024</u>



approved by the Commissioner of Customs

Industry **Partners**

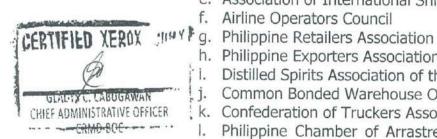
Representatives of trade associations / organizations companies from their respective district / region as approved by the Commissioner of Customs

Secretariat

Representative/s from the Office of the District Collector

- 3.3. The Heads or Representatives of the Businesses and Trade Associations / Organizations / Companies directly dealing with the Bureau of Customs, as approved by the Commissioner of Customs include, but not limited to, the following:
 - a. Philippine Chamber of Commerce and Industry
 - b. Chamber of Customs Brokers Inc.
 - c. Federation of Filipino Chinese Chamber of Commerce and Industry
 - d. The Top 20 Importing Companies of the Philippines
 - e. Association of International Shipping Lines
 - f. Airline Operators Council

 - h. Philippine Exporters Association
 - i. Distilled Spirits Association of the Philippines
 - j. Common Bonded Warehouse Operators Inc.
 - k. Confederation of Truckers Association of the Philippines
 - I. Philippine Chamber of Arrastre and Stevedoring Operators Inc.
 - m. Port Users Confederation
 - n. Foreign Buyers Association of the Philippines
 - o. Federation of Philippine Industries
 - p. Philippine Association of Meat Processors
 - q. Philippine Chamber of Agriculture and Food Inc.; and
 - r. Other relevant businesses and trade associations/ organizations/ companies
- **Section 4.** Functions. The CICAC shall perform the following functions.
 - 4.1. To promote awareness regarding the rights and responsibilities of both the BOC and its private stakeholders to ensure transparency, mutual trust, and respect;



- **4.2.** To conduct regular consultative meetings and dialogues to discuss trade environment trends and updates, apprise industry partners about customs policies and programs, and to address issues and concerns relating to their implementation;
- 4.3. To establish a mechanism for consultation prior to, and after, the implementation of new policies to improve regulatory compliance among stakeholders and provide policy feedback to the BOC;
- **4.4.** To assist in achieving excellence in the development of customs policies and delivery of services by identifying obstacles and bottlenecks in trade facilitation;
- **4.5.** To aid in the identification of Customs procedures and methods that are no longer aligned with modern business standards and initiate the adoption of state-of-the-art and cutting-edge technology that will enable BOC to effectively adapt to dynamic requirements of a fast-changing trade environment;
- **4.6.** To recommend policies, actions, and solutions to prevent illicit activities of traders and customs employees and help secure trade supply chain;
- **4.7.** To develop a program to incentivize stakeholders for outstanding compliance with Customs rules and regulations;
- **4.8.** To participate in the corruption risk analysis to strengthen BOC code of conduct and encourage the development of code of conduct for the private sector; and
- **4.9.** For district CICAC, to recommend agenda item for discussion and deliberation of the central CICAC, if deemed necessary for policy consideration by the BOC.
- **Section 5.** Meetings. A meeting for the members of the CICAC to discuss particular agenda may, at any time, be called upon by any of the following:
 - **5.1** Commissioner of Customs, for the Central CICAC
 - **5.2** District Collector, for the District CICAC
- **Section 6.** Repealing Clause. All other rules and regulations issued by the Bureau which are inconsistent with this Order are deemed repealed or modified accordingly.

Page 4 of 5 of CMO No. <u>62-2024</u>

GLADYS'C, CABOLAS CHIEF ADMINISTRATIVE STATES CRIMD-BOC

- **Section 7. Separability Clause.** If, for any reason, any provision of this CMO is held to be unconstitutional or invalid, other sections or provisions hereof which are not affected thereby shall continue to be in effect.
- **Section 8. Effectivity.** This Order shall take effect immediately.

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

BIENVENIDO Y. RUBIO Commissioner

FEB 0 2 2024

GLADYS C. CABUGAWAN
CHIEF ADMINISTRATIVE OFFICER
CRMD-BCC



5 February 1988

CUSTOMS MEMORANDUM ORDER

(JUBJECT: CREATION OF THE CUSTOMS-INDUSTRY CONSULTATIVE COUNCIL

- In order to institutionalize the harmonious and close cooperation between the business community and the Bureau of Customs; provide an effective forum for the resolution of issues and problems involving Customs matters; harness the talents and expertise of the most experienced and knowledgeable people on Customs matters from both the private sector and the government; and improve the efficiency and effectiveness of the Bureau of Customs in the delivery of its services, there is hereby created a Customs-Industry Consultative Council (CICC).
- II. COMPOSITION. The Customs-Industry Consultative Council shall be composed of the representatives of the business associations directly dealing with the Bureau of Customs and the top officials of the Bureau of Custons, to wit:
 - A. Industry Representatives. The heads or representatives of:
 - Emilippins Chamber of Commerce and Industry (PCCI),

Confederation of Philippine Exporters (COPE),

Federation of Filipino-Chinese Chamber of Commerce,

Philippine Export Foundation,

Conference of Inter-Island Shipowners and Operators, Association of International Shipping Lines, Inc.,

Arlines Operators Council,

- Integrated Customs Brokers Association of the Philippines,
- Mederation of Customs Brokerage Companies.

and such other business organizations that the Council may later invite to be members;

B. Bureau of Customs ...

The Commissioner of Customs, the three Deputy Commissioners of Customs, the Assistant Commissioner and such other officials that the Commissioner may nominate.

III. DISTRICT COUNCILS. - There shall be District Councils in major Collection District Seaports and Airports to be composed of the Collector and Deputy Collectors of each port and representatives of local business associations dealing with the Rureau of Customs.

- IV. TECHNICAL COMMITTEES. The Council shall create as many technical committees as there are important areas of concern. It shall determine the number and composition of such Technical Committees.
 - V. CENTRAL SECRETARIAT. The Commissioner of Customs shall organize a Central Secretariat under the Office of the Commissioner to oversee and keep tab of the activities of the CICC in the different ports; evaluate and consolidate their reports; serve as a central ligison between the Commissioner of Customs, the different CICC and such other government and private agencies involved in Customs-industry matters.
- VI. BEFORES AND RECOMMENDATIONS. The CICC shall submit an annual report of its accomplishments to the Commissioner of Customs. The CICC may submit to the Commissioner of Customs special reports and recommendations on specific problems necessitating immediate solutions.
- VII. All the provisions of Erecutive Order No. 11-75 dated, February 7, 1975, are hereby shopted except those which may be in conflict with this Order.

VIII. This Order will take affect immediately.

SALVADOR M MISON Commissioner of Customs





DEPARTMENT OF FINANCE BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

31 January 2024

TO

ASSISTANT COMMISSIONER

ALL DEPUTY COMISSIONERS

ALL DIRECTORS AND DIVISION CHIEFS

ALL DISTRICT AND SUB-PORT COLLECTORS

ALL OTHERS CONCERNED

SUBJECT :

TARIFF CLASSIFICATION DISPUTE RULING

This has reference to the herein attached Tariff Commission Circular Dispute Ruling No. 22-042 issued on 19 January 2024 pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act, on the shipment of "Partition Wall," from Switzerland, consigned to ABB, Incorporated (Import Entry/Customs Reference No. C-80799, Ninoy Aquino International Airport), the dispositive portion of which states that:

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

Product	AHTN 2022	2022 MFN	2022 PH-EFTA FTA
	Code	Rate	(CHE/LIE) Rate*
PARTITION WALL	8414.90.90.200	5% ad valorem	Zero

^{*}Subject to submission of an Origin Declaration

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

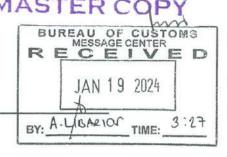
For strict compliance.

BIENVENIDO Y. RUBIO Commissioner &

BEB 0 1 202







RE: REQUEST FOR TARIFF CLASSIFICATION DISPUTE RULING ON "PARTITION WALL", CONSIGNED TO ABB, INCORPORATED

TCC (DR) NO. 22-042 Da-46071

(Import Entry/Customs Reference No. C-80799, BOC-NAIA)

Issued on: 19 January 2024

TARIFF CLASSIFICATION DISPUTE RULING

Before this Commission is a request for a Tariff Classification Dispute Ruling (TCDR), pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA), on the shipment of Partition Wall, imported by ABB. Incorporated (Importer/Consignee) from Switzerland. The request of the Importer/Consignee for a TCDR was accepted by this Commission on 15 December 2022.

The shipment of said subject article, declared under ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 subheading 8411.99.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem, was processed under Import Entry/Customs Reference No. C-80799 at the Bureau of Customs (BOC), Ninoy Aquino International Airport (NAIA). The BOC contested the declared heading and reclassified subject article under AHTN 2017 subheading 8414.90.90B (or AHTN 2022 subheading 8414.90.90.200), with an MFN rate of duty of 5% ad valorem.

Hence, this request for TCDR.

While evaluating the submissions from the Importer/Consignee, the Commission determined that additional information was needed to properly classify the subject article. Hence, on 27 January 2023, the Commission requested the Importer/Consignee to submit the following additional information:

- a) use/function of the turbo charger machine in which the subject part is intended/designed to be installed;
- b) use/function of the subject part requested for ruling; and
- c) dimensions of the part (in mm).

On 01 February 2023, the Commission received the requested information via an electronic mail (email) from Mr. German Villafuerte, Senior Manager and Head of Operations of ABB, Incorporated.

Pursuant to Section 7.3 of Commission Order No. 2018-01, this Commission requested the concerned BOC District Collector on 25 July 2023 for comments on the request for TCDR on Partition Wall. To date, the Commission has not received any comment from the BOC-NAIA, hence, it proceeded to evaluate the classification of subject article based on the submissions received from the Importer/Consignee.

In the evaluation of disputes on tariff classification, Section 8 of Commission Order No. 2018-01 provides that this Commission, if it deems necessary, shall conduct a hearing to clarify the facts necessary to resolve the pending disputes in tariff classification. In the present case, however, This Commission found that the submissions of the Importer/Consignee were sufficient to make a correct determination on the tariff classification of the subject article. A hearing, therefore, is no longer necessary.

After due examination of the submitted technical specifications and photograph of the product, it is established that subject article is a circular metal with a diameter of 330 mm and thickness of 8-mm. It serves as a partition that separates the air side from the exhaust gas side of the turbocharger.

PRINES #0440-24

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Page 1 of 5

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Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960 2il-Adar sses: †C. Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph



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BY:

cmc No 18-2024 p.3

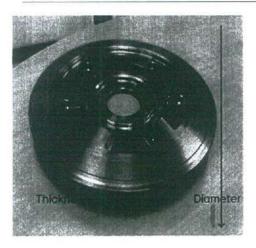
TCC (DR) NO. 22-042

The turbocharger is a turbomachine consisting of two major parts - the turbine and the compressor, mounted on a common shaft. The exhaust gases from the diesel or gas engine flow through the turbine casing and the nozzle ring to impinge on the turbine. The turbine uses the energy contained in the exhaust gas to drive the compressor wheel. The compressor draws in the fresh air, compresses it, and then forces it into the engine's cylinders to produce more power for a given displacement.

Below is a photograph of the product submitted by the Importer/Consignee to the Commission:

Partition Wall

Diameter 330mm, thickness 8.0mm



The Importer/Consignee classified subject article under parts of heading 84.11 of the AHTN 2022 which covers *turbo-jets*, *turbo-propellers* and other gas turbines. The pertinent Harmonized System (HS) Explanatory Notes (EN) for this heading state that:

"This heading covers turbo-jets, turbo-propellers and other gas turbines.

The turbo-jets, turbo-propellers and other gas turbines of this heading are, in general, gas turbine engines, which are internal combustion engines and do not usually require any external source of heat as does, for example, a steam turbine [emphasis added].

XXX

PARTS

Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), parts of the engines and motors of this heading are also classified here (e.g., gas turbine rotors, combustion chambers and vents for jet engines, parts of turbo-jet engines (stator rings, with or without blades, rotor discs or wheels, with or without fins, blades and fins), fuel feed regulators, fuel nozzles) [emphasis added]."

On the other hand, the BOC considered classification of subject article under heading 84.14 of the AHTN 2017/2022 which covers, among others, air or vacuum pumps, air or other gas compressors and fans. The pertinent HS EN for this heading state that:

"This heading covers machines and appliances, hand-operated or power driven, for the compression of air or other gases, or for creating a vacuum, and also machines for circulating air or other gases.

(A) PUMPS AND COMPRESSORS

In general, air pumps, vacuum pumps and compressors function on the same principles as and are broadly of similar construction to the liquid pumps (piston, rotary, centrifugal or ejector pumps) described under the preceding heading.

In addition, however, there are certain special types, particularly for producing high vacua, such as diffusion pumps (the pump fluid being oil or mercury), molecular pumps and entrapment pumps

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TCC (DR) NO. 22-042

(getter pumps, cryopumps). Diffusion pumps, however, are sometimes made of glass, in which case they are excluded (Chapter 70).

Air and vacuum pumps serve many purposes: for facilitating boiling, distilling or evaporating at reduced pressure; for evacuating electric lamps or tubes, vacuum flasks, etc. Air pumps serve for pumping air at pressure (e.g., for inflating pneumatic tyres).

Unlike liquid pumps, air or other gas compressors (other than low pressure or intermittent working compressors) are water-cooled or have fins or other means for air cooling (surface cooling) to dissipate the considerable heat of compression which is generated.

There are several types of compressors, for example, reciprocating piston, centrifugal, axial and rotary compressors. A special type of compressor is the exhaust-gas turbocharger used in internal-combustion piston engines to increase power output [emphasis added].

XXX

PARTS

Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), parts of the goods of this heading are also classified here (e.g., pump or compressor bodies, blades, rotors or impellers, vanes and pistons) [emphasis added]."

It should be noted that both of the HS EN mentioned above provide guidance on the classification of parts of the machines and devices of the aforementioned headings (*i.e.*, 84.11 and 84.14) by referring to the general provisions regarding the classification of parts, which is Note 2 to Section XVI.

Note 2 to Section XVI of the AHTN 2022 states that:

"Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17, and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29;
- (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48."

In addition, the General EN to Section XVI for Parts state that:

"In general, parts which are suitable for use solely or principally with particular machines or apparatus (including those of heading 84.79 or heading 85.43), or with a group of machines or apparatus falling in the same heading, are classified in the same heading as those machines or apparatus subject, of course, to the exclusions mentioned in Part (I) above. Separate headings are, however, provided for:

- (A) Parts of the engines of heading 84.07 or 84.08 (heading 84.09).
- (B) Parts of the machinery of headings 84.25 to 84.30 (heading 84.31).
- (C) Parts of the textile machines of headings 84.44 to 84.47 (heading 84.48).
- (D) Parts of the machines of headings 84.56 to 84.65 (heading 84.66).
- (E) Parts of the office machines of headings 84.70 to 84.72 (heading 84.73).
- (F) Parts of the machines of heading 85.01 or 85.02 (heading 85.03).

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TCC (DR) NO. 22-042

- (G) Parts of apparatus of headings 85.19 or 85.21 (heading 85.22).
- (H) Parts of apparatus of headings 85.25 to 85.28 (heading 85.29).
- (IJ) Parts of apparatus of heading 85.35, 85.36 or 85.37 (heading 85.38) [emphasis added].

The above rules do not apply to parts which in themselves constitute an article covered by a heading of this Section (other than headings 84.87 and 85.48); these are in all cases classified in their own appropriate heading even if specially designed to work as part of a specific machine. This applies in particular to:

(1) Pumps and compressors (headings 84.13 and 84.14) [emphasis added].

XXX"

By reference to Note 2 to Section XVI and the HS EN to headings 84.11 and 84.14, the Commission has determined that the turbocharger where subject article is a part of is an exhaust-gas turbocharger (a special type of compressor) of heading 84.14, and not a gas turbine engine of heading 84.11. Hence, subject Partition Wall, being a component or part of an exhaust-gas turbocharger, is more appropriately covered under parts of heading 84.14 of the AHTN 2022.

Based on the information received from the Importer/Consignee and the clarifications provided by the foregoing Section Note, HS General EN, and HS EN, subject article is properly classified under AHTN 2022 subheading 8414.90.90.200 by virtue of Rules 1 and 6 of the General Rules for the Interpretation (GRI) of the HS (Section 1610 of the CMTA).

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

Product	AHTN 2022 Code	2022 MFN Rate	2022 PH-EFTA FTA (CHE/LIE) Rate*
Partition Wall	8414.90.90.200	5% ad valorem	Zero

^{*}Subject to submission of an Origin Declaration

This is for compliance by the BOC pursuant to Section 1100 of the CMTA.

So Ordered.

FOR THE COMMISSION

MARILOU P. MENDOZA

Chairperson

TCC (DR) NO. 22-042

Copy furnished:

The Secretary

Department of Finance (DOF) DOF Building, BSP Complex Roxas Boulevard, Metro Manila Email: secfin@dof.gov.ph

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REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF CUSTOMS

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31 January 2024

CUSTOMS MEMORANDUM CIRCULAR NO. 19-2024

TO

ASSISTANT COMMISSIONER

ALL DEPUTY COMISSIONERS

ALL DIRECTORS AND DIVISION CHIEFS

ALL DISTRICT AND SUB-PORT COLLECTORS

ALL OTHERS CONCERNED

SUBJECT :

TARIFF CLASSIFICATION DISPUTE RULING

This has reference to the herein attached Tariff Commission Circular Dispute Ruling No. 23-010 issued on 19 January 2024 pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act, on the shipment of "SCODY II Coffee Grinder," from Italy, consigned to Barista Depot Incorporated (Import Entry/Customs Reference No. C-54159, Ninoy Aquino International Airport), the dispositive portion of which states that:

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

Product	AHTN 2022 Code	2022 MFN Rate
SCODY II COFFEE GRINDER	8438.80.91	3% ad valorem

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

For strict compliance.

BIENVENIDO Y. RUBIC Commissioner

FEB 0 1 2024



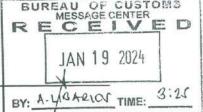
CMC NO. 19-2024











RE: REQUEST FOR TARIFF CLASSIFICATION DISPUTE RULING ON "SCODY II COFFEE GRINDER", CONSIGNED TO BARISTA DEPOT INCORPORATED

TCC (DR) NO. 23-010

09-46070

(Import Entry/Customs Reference No. C-54159, NAIA)

Issued on: 19 January 2024

TARIFF CLASSIFICATION DISPUTE RULING

Before this Commission is a request for a Tariff Classification Dispute Ruling (TCDR), pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA), on the shipment of SCODY II Coffee Grinder imported by Barista Depot Incorporated (Importer/Consignee) from Italy. The request of the Importer/Consignee for a TCDR was accepted by this Commission on 30 May 2023.

The shipment of said subject article, declared under ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 subheading 8479.82.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem, was processed under Import Entry/Customs Reference No. C-54159 at the Bureau of Customs (BOC) - Ninoy Aquino International Airport (NAIA). The BOC contested the declared heading and reclassified subject article under AHTN 2022 subheading 8438.80.91, with an MFN rate of duty of 3% ad valorem.

Hence, this request for a TCDR.

Pursuant to Section 7.3 of Commission Order No. 2018-01, this Commission requested the concerned BOC District Collector on 29 June 2023 for comments on the request for a TCDR on SCODY II Coffee Grinder. In a letter dated 10 July 2023, received by the Commission on 26 July 2023, Atty. Maria Yasmin M. Obillos-Mapa, Acting District Collector of BOC-NAIA, provided BOC's comment through a Memorandum, prepared by Ms. Ma. Eleanor D. Abriol, Customs Operations Officer (COO) III; Ms. Jackielyn G. Rivera, Acting COO V; Ms. Zaida D. Sarip, Acting Chief, Formal Entry Unit of the PAL/PSI Assessment Composite Unit; and Mr. Dan E. Oquias, Chief, PAL/PSI Assessment Composite Unit, stating the reasons why subject article was reclassified from the declared AHTN 2022 subheading 8479.82.10 (with an MFN rate of duty of 1% ad valorem) to AHTN 2022 subheading 8438.80.91 (with an MFN rate of duty of 3% ad valorem). The reasons for this reclassification decision, as stated in the aforesaid Memorandum, were as follows:

"The Consignee / Broker classified subject commodity under HS Code 84798210 with a (---Electrically operated). A brochure taken from the package during actual tariff rate of 1% examination of goods described the commodity as Espresso / Coffee Grinder intended for commercial use. After a thorough review on the description of the commodity provided in the brochure, we have concluded that it be classified under the heading 84388091 with a duty rate of 13%. Stated below is our basis in the classification of subject commodity.

Explanatory Notes (B) General Arrangement of the Chapter states that (3) Headings 84.25 to 84.78 cover machines and apparatus, with certain exceptions, are classified by reference to the field of industry in which they are used, regardless of their particular function in that field. (4) Heading 84.79 covers machines and mechanical appliances not covered by preceding heading of the Chapter, which in this case was covered under 84.38 for Food Industry. In addition, it also states that Explanatory Notes of Chapter 84.79 (1) Machinery of General Use (2) Presses, crushers, grinders, mixers, etc., not designed for particular goods or industries. Thus, classifiable under tariff heading 84388091 with a rate of duty of 3%."

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Page 1 of 5

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| West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
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" OMC NO. 19-2024 p -3

TCC (DR) NO. 23-010

In the evaluation of disputes on tariff classification, Section 8 of Commission Order No. 2018-01 provides that this Commission, if it deems necessary, shall conduct a hearing to clarify the facts necessary to resolve the pending disputes in tariff classification. In the present case, however, this Commission found that the submissions of the Importer/Consignee and the BOC were sufficient to make a correct determination on the tariff classification of the subject article. A hearing, therefore, is no longer necessary.

After due examination of the submitted product brochure, user manual, and photographs taken during the actual examination of subject article, it is established that subject article is a coffee grinder consisting mainly of a motor, grinding discs, hopper, controller, cooling fan, and power switch. The grinder is operated by placing coffee beans into the hopper and selecting the desired settings from the controller. The motor then starts the grinding process, transforming the beans into powdered form. Designed to supply on-demand ground coffee in coffee shops, hotels, restaurants, and similar establishments, subject article has the following specifications:

Grinding disc diameter, mm	75
Electrical rating	450 W, 220-240 V, 50 Hz, 1 phase
Grinding capacity, kg per day	2-3
Grinding time for single espresso, sec	3.2
Bean hopper capacity, kg	2.0
Dimension (W x H x D), mm	220 x 620 x 370
Net weight, kg	16.0

Both the Importer/Consignee and the BOC considered classification of the product under Chapter 84 of the AHTN 2022 which covers nuclear reactors, boilers, machinery and mechanical appliances; parts thereof. The Commission agrees that subject article is covered by said Chapter.

The Harmonized System (HS) General Explanatory Notes to Chapter 84 state that:

"XXX

(B) GENERAL ARRANGEMENT OF THE CHAPTER

XXX

- (3) **Headings 84.25 to 84.78** cover machines and apparatus which, with certain exceptions, are classified there by reference to the field of industry in which they are used, regardless of their particular function in that field [emphasis added].
- (4) Heading 84.79 covers machines and mechanical appliances not covered by any preceding heading of the Chapter [emphasis added].

XXX"

The Importer/Consignee classified subject article under the residual heading for products classifiable under Chapter 84, heading 84.79, which covers machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. The pertinent HS Explanatory Notes (EN) to this heading state that:

- "This heading is restricted to machinery having individual functions, which:
 - (a) Is not excluded from this Chapter by the operation of any Section or Chapter Note.
- and (b) Is not covered more specifically by a heading in any other Chapter of the Nomenclature.
- and (c) Cannot be classified in any other particular heading of this Chapter since :
- (i) No other heading covers it by reference to its method of functioning, description or type.
- and (ii) No other heading covers it by reference to its use or to the industry in which it is employed.
- or (iii) It could fall equally well into two (or more) other such headings (general purpose machines).

XXX

The many and varied machines covered by this heading include inter alia:

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(I) MACHINERY OF GENERAL USE

This group includes, for example:

- (1) Vats or other receptacles (e.g., vats or tanks for electrolysis), fitted with mechanical devices (agitators, etc.), and which are not identifiable as being for any particular industry and are not heating, cooking, etc., apparatus of **heading 84.19**. Vats or other receptacles simply fitted with taps, level or pressure gauges or the like are classified according to their constituent material.
- (2) Presses, crushers, grinders, mixers, etc., not designed for particular goods or industries.

XXX

(II) MACHINERY FOR CERTAIN INDUSTRIES

This group includes:

XXX

- (B) Machinery for the oil, soap or edible fat industries, e.g.:
 - (1) Special grinders, crushers, mills or presses for oilseeds or oleaginous fruit.
 - (2) Tanks fitted with mechanical agitators, specially designed for purifying oils.
 - (3) Tallow-washing equipment.
 - (4) Equipment for rolling raw tallow in order to crush the cells before melting down.
 - (5) Churns and mixers for mixing together the component parts of margarine.
 - (1) Soap cutting or moulding machines.

XXX"

On the other hand, the BOC considered the product to be appropriately classified under heading 84.38 of the AHTN 2022, which covers machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils. The pertinent HS EN for this heading state that:

"This heading covers machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink (whether for immediate consumption or preserving, and whether for human or animal consumption), but not including machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils (heading 84.79). This heading also includes machines for industrial or commercial use, of a type used in restaurants or similar establishments [emphasis added].

XXX

(X) OTHER MACHINERY FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK

This group includes:

- (1) Mechanical appliances for acetification (used in vinegar-making).
- (2) Coffee bean husking or hulling machines (cylinder, disc or blade types).
- (3) Extracting machines, of the spiked roller type, for extracting the essential oil from oranges.
- (4) Tea-leaf cutting or rolling machines.

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Subject article, being an electrical machine used for grinding coffee beans into powder form to supply on-demand ground coffee in coffee shops, hotels, restaurants, and similar establishments, is more appropriately classified under heading 84.38 (the residual heading for machines for the industrial preparation or manufacture of food or drink) rather than heading 84.79 (the residual heading for machines covered under Chapter 84).

Based on the information received from the Importer/Consignee and the BOC, and the clarifications provided by the foregoing HS EN, subject article is properly classified under AHTN 2022 subheading 8438.80.91 by virtue of Rules 1 and 6 of the General Rules for the Interpretation (GRI) of the HS (Section 1610 of the CMTA).

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

Product	AHTN 2022 Code	2023 MFN Rate
SCODY II Coffee Grinder	8438.80.91	3% ad valorem

This is for compliance by the BOC pursuant to Section 1100 of the CMTA.

So Ordered.

FOR THE COMMISSION

Trail P Tunky

MARILOU P. MENDOZA Chairperson

TCC (DR) NO. 23-010

·omc. NO. 19-2024 p.6

Copy furnished:

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REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

31 January 2024

NO. ____20-2024

TO

ASSISTANT COMMISSIONER

ALL DEPUTY COMISSIONERS

ALL DIRECTORS AND DIVISION CHIEFS

ALL DISTRICT AND SUB-PORT COLLECTORS

ALL OTHERS CONCERNED

SUBJECT :

TARIFF CLASSIFICATION DISPUTE RULING

This has reference to the herein attached Tariff Commission Circular Dispute Ruling No. 22-043 issued on 18 January 2024 pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act, on the shipment of "Nozzle Ring" from Switzerland, consigned to ABB, Incorporated (Import Entry/Customs Reference No. C-80799, Ninoy Aquino International Airport), the dispositive portion of which states that:

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

Product	AHTN 2022	2022 MFN	2022 PH-EFTA FTA
	Code	Rate	(CHE/LIE) Rate*
NOZZLE RING	8414.90.90.200	5% ad valorem	Zero

^{*}Subject to submission of an Origin Declaration

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

For strict compliance.

BIENVENIDO Y. RUBIC Commissioner

FEB 0 1 2024



onc No. 20-2024 P.2







REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

RE: REQUEST FOR TARIFF CLASSIFICATION DISPUTE RULING ON "NOZZLE RING", CONSIGNED TO ABB, INCORPORATED

(Import Entry/Customs Reference No. C-80799, BOC-NAIA)

TCC (DR) NO. 22-048

Issued on: 18 January 2024

DATE & TIMED 1

TARIFF CLASSIFICATION DISPUTE RULING

Before this Commission is a request for a Tariff Classification Dispute Ruling (TCDR), pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA), on the shipment of Nozzle Ring, imported by ABB, Incorporated (Importer/Consignee) from Switzerland. The request of the Importer/Consignee for a TCDR was accepted by this Commission on 15 December 2022.

The shipment of said subject article, declared under ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 subheading 8411.99.00, with a Most Favoured Nation (MFN) rate of City of Table PHILIPPINES valorem, was processed under Import Entry/Customs Reference No. C-80799 at the Burgau of Ministoner Customs (BOC), Ninoy Aquino International Airport (NAIA). The BOC contested attractional article under AHTN 2017 subheading 8414.90.9081 (AHTN) 2022 subheading 8414.90.90.200), with an MFN rate of duty of 5% ad valorem.

Hence, this request for TCDR.

While evaluating the submissions from the Importer/Consignee, the Commission determined that additional information was needed to properly classify the subject article. Hence, on 27 January 2023, the Commission requested the Importer/Consignee to submit the following additional information:

- use/function of the turbo charger machine in which the subject part is intended/designed to be installed:
- b) use/function of the subject part requested for ruling; and
- c) dimensions of the part (in mm).

On 01 February 2023, the Commission received the requested information via an electronic mail (email) from Mr. German Villafuerte, Senior Manager and Head of Operations of ABB, Incorporated.

Pursuant to Section 7.3 of Commission Order No. 2018-01, this Commission requested the concerned BOC District Collector on 25 July 2023 for comments on the request for TCDR on Nozzle Ring. However, to this date, the Commission has not received any response from the BOC-NAIA, hence, it proceeded to evaluate the classification of subject article based on the submissions received from the Importer/Consignee.

In the evaluation of disputes on tariff classification, Section 8 of Commission Order No. 2018-01 provides that this Commission, if it deems necessary, shall conduct a hearing to clarify the facts necessary to resolve the pending disputes in tariff classification. In the present case, however, this Commission found that the submissions of the Importer/Consignee were sufficient to make a correct determination on the tariff classification of the subject article. A hearing, therefore, is no longer necessary.

After due examination of the submitted technical specifications and photograph of the product, it is established that subject article is a metal ring with vanes. The ring has a diameter of 330 mm and width of 70 mm. It is an internal key component of a turbocharger that converts pressure energy of the exhaust gas into velocity to drive the turbine of the turbocharger.



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TCC (DR) NO. 22-043

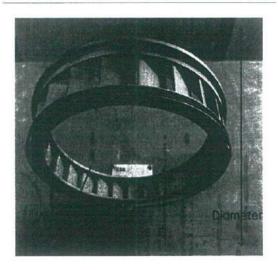
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The turbocharger is a turbomachine consisting of two major parts - the turbine and the compressor, mounted on a common shaft. The exhaust gases from the diesel or gas engine flow through the turbine casing and the nozzle ring to impinge on the turbine. The turbine uses the energy contained in the exhaust gas to drive the compressor wheel. The compressor draws in the fresh air, compresses it, and then forces it into the engine's cylinders to produce more power for a given displacement.

Below is a photograph of the product submitted by the Importer/Consignee to the Commission:

Nozzle Ring

Diameter 330mm, width 70mm



The Importer/Consignee classified subject article under parts of heading 84.11 of the AHTN 2022 which covers *turbo-jets, turbo-propellers and other gas turbines*. The pertinent Harmonized System (HS) Explanatory Notes (EN) for this heading state that:

"This heading covers turbo-jets, turbo-propellers and other gas turbines.

The turbo-jets, turbo-propellers and other gas turbines of this heading are, in general, gas turbine engines, which are internal combustion engines and do not usually require any external source of heat as does, for example, a steam turbine [emphasis added].

XXX

PARTS

Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), parts of the engines and motors of this heading are also classified here (e.g., gas turbine rotors, combustion chambers and vents for jet engines, parts of turbo-jet engines (stator rings, with or without blades, rotor discs or wheels, with or without fins, blades and fins), fuel feed regulators, fuel nozzles) [emphasis added]."

On the other hand, the BOC considered classification of subject article under heading 84.14 of the AHTN 2017/2022 which covers, among others, air or vacuum pumps, air or other gas compressors and fans. The pertinent HS EN for this heading state that:

"This heading covers machines and appliances, hand-operated or power driven, for the compression of air or other gases, or for creating a vacuum, and also machines for circulating air or other gases.

(A) PUMPS AND COMPRESSORS

In general, air pumps, vacuum pumps and compressors function on the same principles as and are broadly of similar construction to the liquid pumps (piston, rotary, centrifugal or ejector pumps) described under the preceding heading.

In addition, however, there are certain special types, particularly for producing high vacua, such as diffusion numes (the nume fluid being oil or mercury), molecular numes and entrapment numes

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TCC (DR) NO. 22-043

(getter pumps, cryopumps). Diffusion pumps, however, are sometimes made of glass, in which case they are excluded (Chapter 70).

Air and vacuum pumps serve many purposes: for facilitating boiling, distilling or evaporating at reduced pressure; for evacuating electric lamps or tubes, vacuum flasks, etc. Air pumps serve for pumping air at pressure (e.g., for inflating pneumatic tyres).

Unlike liquid pumps, air or other gas compressors (other than low pressure or intermittent working compressors) are water-cooled or have fins or other means for air cooling (surface cooling) to dissipate the considerable heat of compression which is generated.

There are several types of compressors, for example, reciprocating piston, centrifugal, axial and rotary compressors. A special type of compressor is the exhaust-gas turbocharger used in internal-combustion piston engines to increase power output [emphasis added].

XXX

PARTS

Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), parts of the goods of this heading are also classified here (e.g., pump or compressor bodies, blades, rotors or impellers, vanes and pistons) [emphasis added]."

It should be noted that both of the HS EN mentioned above provide guidance on the classification of parts of the machines and devices of the aforementioned headings (*i.e.*, 84.11 and 84.14) by referring to the general provisions regarding the classification of parts, which is Note 2 to Section XVI.

Note 2 to Section XVI of the AHTN 2022 states that:

"Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17, and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29;
- (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48."

In addition, the General EN to Section XVI for Parts state that:

"In general, parts which are suitable for use solely or principally with particular machines or apparatus (including those of heading 84.79 or heading 85.43), or with a group of machines or apparatus falling in the same heading, are classified in the same heading as those machines or apparatus subject, of course, to the exclusions mentioned in Part (I) above. Separate headings are, however, provided for:

- (A) Parts of the engines of heading 84.07 or 84.08 (heading 84.09).
- (B) Parts of the machinery of headings 84.25 to 84.30 (heading 84.31).
- (C) Parts of the textile machines of headings 84.44 to 84.47 (heading 84.48).
- (D) Parts of the machines of headings 84.56 to 84.65 (heading 84.66).
- (E) Parts of the office machines of headings 84.70 to 84.72 (heading 84.73).

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- (G) Parts of apparatus of headings 85.19 or 85.21 (heading 85.22).
- (H) Parts of apparatus of headings 85.25 to 85.28 (heading 85.29).
- (IJ) Parts of apparatus of heading 85.35, 85.36 or 85.37 (heading 85.38) [emphasis added].

The above rules do not apply to parts which in themselves constitute an article covered by a heading of this Section (other than headings 84.87 and 85.48); these are in all cases classified in their own appropriate heading even if specially designed to work as part of a specific machine. This applies in particular to:

(1) Pumps and compressors (headings 84.13 and 84.14) [emphasis added].

XXX"

By reference to Note 2 to Section XVI and the HS EN to heading 84.14, the Commission has determined that the turbocharger where subject article is a part of is an exhaust-gas turbocharger (a special type of compressor) of heading 84.14, and not a gas turbine engine of heading 84.11. Hence, subject nozzle ring, being a component or part of an exhaust-gas turbocharger, is more appropriately covered under parts of heading 84.14 of the AHTN 2022.

Based on the information received from the Importer/Consignee, and the clarifications provided by the foregoing Section Note, HS General EN, and HS EN, subject article is properly classified under AHTN 2022 subheading 8414.90.90.200 by virtue of Rules 1 and 6 of the General Rules for the Interpretation (GRI) of the HS (Section 1610 of the CMTA).

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

Product	AHTN 2022 Code	2022 MFN Rate	2022 PH-EFTA FTA (CHE/LIE) Rate*
Nozzle Ring	8414.90.90.200	5% ad valorem	Zero

^{*}Subject to submission of an Origin Declaration

This is for compliance by the BOC pursuant to Section 1100 of the CMTA.

So Ordered.

FOR THE COMMISSION

MARILOU P. MENDOZA

Chairperson

TCC (DR) NO. 22-043

cmc NO. 20- 2024 p.6

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REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

12 January 2024

customs memorandum circular no. 21-2024

TO

ASSISTANT COMMISSIONER

ALL DEPUTY COMMISSIONERS

ALL DIRECTORS AND DIVISION CHIEFS

ALL DISTRICT AND SUB-PORT COLLECTORS

ALL OTHERS CONCERNED

SUBJECT :

EXECUTIVE ORDER NO. 50 (SERIES OF 2023) ON "MAINTAINING THE TEMPORARY MODIFICATION OF RATES OF IMPORT DUTY ON VARIOUS PRODUCTS UNDER SECTION 1611 OF REPUBLIC ACT NO. 10863, OTHERWISE KNOWN AS THE "CUSTOMS MODERNIZATION AND TARIFF

ACT"

Attached herewith is a copy of Executive Order No. 50: Maintaining the Temporary Modification of Rates of Import Duty on Various Products under Section 1611 of Republic Act No. 10863 or the Customs Modernization and Tariff Act, which extends the reduced Most Favored Nation (MFN) Tariff Rates on key agricultural goods such as rice, corn, and meat of swine until 31 December 2024.

Moreover, the Most Favored Nation (MFN) Rate of Duty for articles discussed in the abovementioned subject is hereto attached as Annex A.

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

For your guidance and reference.

BIENVENIDO Commissione









BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 50

MAINTAINING THE TEMPORARY MODIFICATION OF RATES OF IMPORT DUTY ON VARIOUS PRODUCTS UNDER SECTION 1611 OF REPUBLIC ACT NO. 10863, OTHERWISE KNOWN AS THE "CUSTOMS MODERNIZATION AND TARIFF ACT"

WHEREAS, the ongoing El Niño phenomenon, forecasted to last until the first half of 2024, is expected to negatively impact on the production and prices of agricultural commodities such as rice and maize (corn), both in the local and international markets;

WHEREAS, the continuing prevalence of African Swine Fever, as well as trade restrictions in some exporting countries, causes uncertainty in the country's steady supply of rice, corn, and meat of swine (fresh, chilled or frozen):

WHEREAS, Executive Order (EO) Nos. 134 (s. 2021) and 135 (s. 2021) temporarily modified the Most Favoured Nation (MFN) rates of import duty on meat of swine (fresh, chilled or frozen) and rice until 17 May 2022 and 01 June 2022, respectively;

WHEREAS, EO No. 171 (s. 2022) extended the effectivity of the reduced tariff rates under EO Nos. 134 and 135, and reduced the tariff rates on corn and coal until 31 December 2022;

WHEREAS, EO No. 10 (s. 2023) further extended the effectivity of the reduced tariff rates on rice, corn, and meat of swine until 31 December 2023, and coal beyond 31 December 2023;

WHEREAS, the present economic condition warrants the continued application of the reduced tariff rates on rice, corn, and meat of swine (fresh, chilled or frozen) to maintain affordable prices for the purpose of ensuring food security, managing inflationary pressures, help augment the supply of basic agricultural commodities in the country, and diversify the country's market sources;



WHEREAS, Section 7(a) of Republic Act (RA) No. 8178 or the "Agricultural Tariffication Act," as amended by RA No. 11203, empowers the President to increase, reduce, revise or adjust existing rates of import duty up to the bound rate committed by the Philippines under the World Trade Organization Agreement on Agriculture and the ASEAN Trade in Goods Agreement, including any change in classification applicable to the importation of rice, consistent with the Philippine national interest and the objective of safeguarding Filipino farmers and consumers:

WHEREAS, Section 1608 of RA No. 10863 or the "Customs Modernization and Tariff Act" empowers the President, in the interest of general welfare and national security, and upon recommendation of the National Economic and Development Authority (NEDA), to increase, reduce or remove existing rates of import duty; and

WHEREAS, on 14 December 2023, the NEDA Board endorsed the temporary extension of the reduced MFN tariff rates under EO No. 10 on rice, corn, and meat of swine (fresh, chilled or frozen) until 31 December 2024:

NOW, THEREFORE, I, FERDINAND R. MARCOS, JR., President of the Philippines, by virtue of the powers vested in me by the Constitution and existing laws, do hereby order:

Section 1. Rates of Import Duty. The articles specifically listed in Annex A hereof, as classified in compliance with Section 1611 of RA No. 10863, shall be subject to the MFN rates of duty in accordance with the schedule indicated opposite the article until 31 December 2024.

Upon the effectivity of this Order, all articles specifically listed in Annex A hereof, which are entered into or withdrawn from warehouses in the Philippines for consumption, shall be levied the MFN rates of duty as prescribed therein.

Section 2. Review. The tariff rates on articles listed in Annex A shall be subject to semestral review, while the tariff rates on coal under EO No. 10 shall be subject to an annual review after 31 December 2023.

For this purpose, the NEDA Committee on Tariff and Related Matters shall submit to the President, through the Office of the Executive Secretary, its findings and recommendations on the matter, including analysis and monitoring of the subject commodities.

Section 3. Separability. If any section or part of this Order is declared to be unconstitutional or invalid, the other sections or provisions not otherwise affected shall remain in full force and effect.

Section 4. Repeal. EO No. 10 is hereby amended. All other orders, rules, regulations, and issuances or parts thereof, which are inconsistent with this Order are hereby repealed or modified accordingly.

cmc No. 21-2024 p.4



Section 5. Effectivity. This Order shall take effect immediately after its complete publication in the Official Gazette or in a newspaper of general circulation.

DONE, in the City of Manila, this 22ndday of December of Our Lord, Two Thousand and Twenty-Three.

, in the year

Ly P

By the President:

LUCAS P. BERSAMIN

Office of the President
MALACANANG RECORDS OFFICE
CICRTIFIED COPY

ATTY: DUSTIN C. GARVIDA
P. n. - 2014 ACTING DIRECTOR IV





Annex A

			MFN Rate of Duty (%)	
Hdg. No.	AHTN 2022 Code	Description	Starting 01 January 2024	Starting 01 January 2025
(1) (2)		(3)	(4)	(5)
02.03		Meat of swine, fresh, chilled or frozen.		
		- Fresh or chilled :		
	0203.11.00	Carcasses and half-carcasses :		
	0203.11.00.100	In-Quota	15	30
	0203.11.00.200	Out-Quota	25	40
	0203.12.00	Hams, shoulders and cuts thereof, with bone in :		
	0203.12.00.100	In-Quota	15	30
	0203.12.00.200	Out-Quota	25	40
	0203.19.00	Other :		
	0203.19.00.100	In-Quota	15	30
	0203.19.00.200	Out-Quota	25	40
		- Frozen :		
	0203.21.00	Carcasses and half-carcasses :		
	0203.21.00.100	In-Quota	15	30
	0203.21.00.200	Out-Quota	25	40
	0203.22.00	Hams, shoulders and cuts thereof, with bone in :		
	0203.22.00.100	In-Quota	15	30
	0203.22.00.200	Out-Quota	25	40
	0203.29.00	Other:		
	0203.29.00.100	In-Quota	15	30
	0203.29.00.200	Out-Quota	25	40
10.05		Maize (corn).		
	1005.10.00	-XXX		
	1005.90	- Other:		
	1005.90.10	XXX		
		Other:		





			MFN Rate of Duty (%)	
Hdg. No.	AHTN 2022 Code	Description	Starting 01 January 2024	Starting 01 January 2025
(1)	(2)	(3)	(4)	(5)
	1005.90.91	Fit for human consumption :		
	1005.90.91.100	In-Quota	5	35
	1005.90.91.200	Out-Quota	15	50
	1005.90.99	Other:		
	1005.90.99.100	In-Quota	5	35
	1005.90.99.200	Out-Quota	15	50
10.06		Rice.		
	1006.10	- Rice in the husk (paddy or rough) :		
	1006.10.10	XXX		
	1006.10.90	Other:		
	1006.10.90.100	In-Quota	35	40
	1006.10.90.200	Out-Quota	35	50
	1006.20	- Husked (brown) rice :		
	1006.20.10	Hom Mali rice :		
	1006.20.10.100	In-Quota	35	40
	1006.20.10.200	Out-Quota	35	50
	1006.20.90	Other :		
	1006.20.90.100	In-Quota	35	40
	1006.20.90.200	Out-Quota	35	50
	1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed :		
	1006.30.30	Glutinous rice :		
	1006.30.30.100	In-Quota	35	40
	1006.30.30.200	Out-Quota	35	50
	1006.30.40	Hom Mali rice :		
	1006.30.40.100	In-Quota	35	40
	1006.30.40.200	Out-Quota	35	50
	1006.30.50	Basmati rice :		
	1006.30.50.100	In-Quota	35	40
	1006.30.50.200	Out-Quota	35	50
	1006.30.60	Malys rice :		
	1006.30.60.100	In-Quota	35	40

emc No. 21-2024 p.7

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			MFN Rate	of Duty (%)
Hdg. No.	AHTN 2022 Code	Description	Starting 01 January 2024	Starting 01 January 2025
(1)	(2)	(3)	. (4)	(5)
	1006.30.60.200	Out-Quota	35	50
	1006.30.70	Other fragrant rice :		
	1006.30.70.100	In-Quota	35	40
	1006.30.70.200	Out-Quota	35	50
		Other:		
	1006.30.91	Parboiled rice :		
	1006.30.91.100	In-Quota	35	40
	1006.30.91.200	Out-Quota	35	50
	1006.30.99	Other:		
	1006.30.99.100	In-Quota	35	40
	1006.30.99.200	Out-Quota	35	50
	1006.40	- Broken rice :	ŀ	
	1006.40.10	Of a kind used for animal feed :		
	1006.40.10.100	In-Quota	35	40
	1006.40.10.200	Out-Quota	35	50
	1006.40.90	Other :		
	1006.40.90.100	In-Quota	35	40
	1006.40.90.200	Out-Quota	35	50



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30 January 2024

CUSTOMS MEMORANDUM CIRCULAR NO. 24-2024

TO

ASSISTANT COMMISSIONER

ALL DEPUTY COMMISSIONERS

ALL DIRECTORS AND DIVISION CHIEFS

ALL DISTRICT AND SUB-PORT COLLECTORS

ALL OTHERS CONCERNED

SUBJECT :

SUPPLEMENTAL GUIDELINES ON THE GRANT OF RELIEF

ON SURCHARGES AND INTERESTS ON LOCAL TAX ON

TRANSFER OF REAL PROPERTY OWNERSHIP

Attached herewith is the Department of Finance, Department Order No. 001.2024 dated 19 January 2024 on the above-mentioned subject.

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

For your information and guidance.

BIENVENIDO Y. RUBIO Commissioner



Republic of the Philippines DEPARTMENT OF FINANCE Roxas Blyd, corner P. Ocampo St., 1004 Manila

09-46172

DEPARTMENT CIRCULAR NO. 001.2024

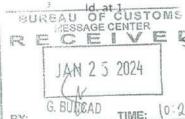
SUBJECT: SUPPLEMENTAL GUIDELINES ON THE GRANT OF RELIEF ON SURCHARGES AND INTERESTS ON LOCAL TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP

Section 1. Rationale. This Circular is issued to supplement Department Circulars (DCs) No. 001.2019¹ and 001.2022² in view of the Estate Tax Amnesty Extension under Republic Act (RA) No. 11956, entitled "An Act Further Amending Republic Act No. 11213, Otherwise Known as the 'Tax Amnesty Act', as Amended by Republic Act No. 11569, by Extending the Period of Availment of the Estate Tax Amnesty until June 14, 2024, and For Other Purposes," and to reiterate the policy that local government units (LGUs) must uphold the noble intention of tax amnesty, by easing the process for taxpayers towards full availment of estate tax amnesty, facilitating the formalization of real property transfers, broadening the national and local government's revenue base, and improving real property tax collection efficiency.3

Section 2. Grant of Relief. The grant of relief on surcharges and interests on local transfer tax on real property by LGUs, relative to the Estate Tax Amnesty Act shall be governed by the following supplemental guidelines:

- a. The grant of relief shall be authorized under a duly enacted local ordinance upon the effectivity of this Circular;
- b. The executor or administrator of the estate, or if there is no executor or administrator appointed, the legal heirs, transferees or beneficiaries, may avail of relief on surcharges and interests or local transfer taxes on estates of decedent/s who died on or before 31 May 2022, from 15 June 2023 until 14 June 2025; and

DOF DC No. 001.2022, Supplemental Guidelines on the Grant of Reiief on Surcharges and Interests on Local Tax on Transfer of Real Property Ownership in Support of the Extension of the Estate Tax Amnesty Program, March 7, 2022.



Supplemental Guidelines on the Grant of Reiief on Surcharges and Interests on Local Tax on Transfer of Real Property Ownership

Page 1 of 2

Department of Finance (DOF) Department Circular (DC) No. 001.2019, Guidelines on the Grant of Relief on Surcharges and Interests on Tax on Transfer of Real Property Ownership in Support of the Extension of the Estate Tax Amnesty Program, September 5, 2019.

CMC 24-2024 P-3



c. The grant of relief shall cover transfers of real property ownership by succession only.

Section 4. Tax Base of Assessments for Local Tax on Transfer of Real Property. Local treasurers shall assess the tax on the transfer of real property through succession upon the prevailing schedule of fair market value of the subject property at the time of the decedent's death.

Section 5. Repealing Clause. Section 2 and 3(a) of DC No. 001.2019, Section 2 of DC No. 001.2022, and other provisions which are inconsistent with the provision of this Circular are hereby repealed or modified accordingly.

Section 6. Effectivity. This Department Circular shall take effect upon its filing with the Office of the National Administrative Register of the University of the Philippines Law Center.

Secretary of Finance

IAN 1 9 2024





DEPARTMENT OF FINANCE BUREAU OF CUSTOMS

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02 February 2024

CUSTOMS MEMORANDUM CIRCULAR NO. 25-2024

TO

ASSISTANT COMMISSIONER

ALL DEPUTY COMISSIONERS

ALL DIRECTORS AND DIVISION CHIEFS

ALL DISTRICT AND SUB-PORT COLLECTORS

ALL OTHERS CONCERNED

SUBJECT :

TARIFF CLASSIFICATION DISPUTE RULING

This has reference to the herein attached Tariff Commission Circular Dispute Ruling No. 23-011 issued on 18 January 2024 pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act, on the shipment of "Ethylene Absorber Styvek GKZ4" from Spain, consigned to Competitive Electronics Zone Corporation (Import Entry/Customs Reference No. C-C-39873, Port of Davao), the dispositive portion of which states that:

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

Product	AHTN 2022 Code	2022 MFN Rate
ETHYLENE ABSORBER STYVEK GKZ4	3824.99.99	3% ad valorem

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

For strict compliance.

Commissioner & M

FFB 1 2 2024



OFFICE OF THE DEPUTY COMMISSIONER ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

REPUBLIC OF THE PHILIPPINES

MASTER (

Tariff Commission

RE: REQUEST FOR TARIFF CLASSIFICATION DISPUTE RULING ON "ETHYLENE ABSORBER STYVEK GKZ4", CONSIGNED TO COMPETITIVE ELECTRONICS ZONE CORPORATION

(Import Entry/Customs Reference No. C-39873, BOC, Port of Davao)

TCC (DR) NO. 23-011

DATE & TIME

09-46012

Issued on: 18 January 2024



TARIFF CLASSIFICATION DISPUTE RULING

Before this Commission is a request for a Tariff Classification Dispute Ruling (TCDR), pursuant to Paragraph 2 of Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA), on the shipment of Ethylene Absorber Styvek GKZ4, imported by Competitive Electronics Zone Corporation (Importer/Consignee) from Spain. The request of the Bureau of Customs (BOC) for a TCDR was received by this Commission on 09 June 2023.

Based on the BOC's letter-request for a TCDR, dated 05 June 2023, signed by former District Collector Guillermo Pedro A. Francia IV, the following relevant information were gathered:

- a. The shipment of the subject article, declared under ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 subheading 2839.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem, was processed under Customs Reference No. C-39873 at BOC, Port of Davao.
- b. The classification dispute arose from the recommendation of the Customs Examiner and Appraiser for tariff reclassification from the abovementioned declared subheading to AHTN 2022 subheading 2841.61.00, with an MFN rate of duty of 3% ad valorem.
- c. Attached to BOC's letter-request was a letter from the counsel of Competitive Electronics Zone Corporation, Atty. Charmaine P. Valentin, stating the company's reason for declaring/classifying subject article under AHTN 2022 Code 2839.90.00, as follows:

"XXX

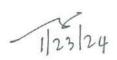
The dispute is due to the BOC assessment where HS code under Potassium Permanganate (KMNO4) should be used instead of HS CODE: 28399000000. Under HS code of Potassium Permanganate (KMNO4) the duty is computed at 3% while under HS CODE: 28399000000 where the duty is at 1% attached herein as **Annexe** "B". Our client's broker used this code considering that the main compound is Zeolite or like a Silicate where Potassium Permanganate (KMNO4) is impregnated. It has only a KMNO4 concentration of 2,5 - <10%. To prove this fact, attached herein as **Annexes** "C" to "C-1" are the Safety Data Sheet and the Certificate of Analysis.

Page 1 of 6









Furthermore, this code has been used by our client's previous broker who handled their importation; this code is also advised to be used by the BOC officials.

XXX"

The BOC deemed that it is necessary to seek a ruling from the Tariff Commission given the issue's complexity and technical nature. Hence, the endorsement to the Commission for a TCDR.

To facilitate the evaluation of the disputed product, the Commission wrote the BOC on 09 August 2023 requesting the contact information (*i.e.*, contact person, position, email address, telephone and/or mobile number, and address) of the Importer/Consignee.

In response, the BOC provided the contact information of the Importer/Consignee's President, Ms. Ruby Gallemit Chua, and Customs Broker, Mr. Engelbert Gallego, received via electronic mail (email) on 15 August 2023 and the printed copy via courier on 31 August 2023.

Pursuant to Section 6 of Commission Order No. 2018-01, this Commission sent an email to Ms. Chua on 14 September 2023 requesting the submission of the following information in relation to BOC's request for a TCDR on Ethylene Absorber Styvek GKZ4:

- a. duly certified complete product composition;
- b. function of each component;
- c. detailed manufacturing process;
- d. technical specifications (e.g., color, form);
- e. specific product use or application;
- f. packaging information;
- g. photograph of actual product, if available; and
- h. authorization letter for their authorized representative.

The Commission received the additional information from Ms. Chua on 21 September 2023. On 22 September 2023, the Commission sent another email requesting an authorization letter that the Customs Broker, Mr. Gallego, has been given the authority to act on the company's behalf. The Importer/Consignee sent the said document on 06 October 2023.

In the evaluation of disputes on tariff classification, Section 8 of Commission Order No. 2018-01 provides that this Commission, if it deems necessary, shall conduct a hearing to clarify the facts necessary to resolve the pending disputes in tariff classification. In the present case, however, this Commission found that the submissions of the Importer/Consignee and the BOC were sufficient to make a correct determination on the tariff classification of the subject article. A hearing, therefore, is no longer necessary.

After due examination of the submitted material safety data sheet, product information sheet, and certificate of product composition from GreenKeeper Iberia SL (supplier/manufacturer), it is established that subject article is a 5-g sachet containing purple granules, produced by impregnation of zeolite with diluted potassium permanganate (active ingredient), followed by drying to the desired final moisture level. It is placed inside boxes containing fruits and/or vegetables to absorb ethylene (known as "ripening hormone"), delaying the ripening process and thereby extending the postharvest life of fresh produce. Subject article is packed in thermo-sealed vacuum bags containing 250 sachets and placed inside cardboard boxes, with each box containing eight bags.

CMC 25-2024

Below are photographs of the product submitted by the Importer/Consignee to the Commission:





Ethylene is a gaseous plant hormone that plays an important role in inducing the ripening process for many fruits, together with other hormones and signals. An unripe fruit generally has low levels of ethylene. As the fruit matures, ethylene is produced as a signal to induce fruit ripening. Ethylene production continues to increase after harvest, thus decreasing fruit shelf-life and storability capacity, while increasing susceptibility to pathogen attacks. To limit ethylene accumulation, ethylene scavenger (i.e., potassium permanganate reinforced on inert matrices, such as zeolite or silica gel) are added to boxes of fresh produce where it reacts with ethylene through oxidation reaction thereby reducing ethylene concentration.

Both the Importer/Consignee and the BOC classified the subject article under Chapter 28 of the AHTN 2022 which covers, among others, *inorganic chemicals*. Note 1 to this Chapter states that:

"1.- Except where the context otherwise requires, the headings of this Chapter apply only to:

- (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities [emphasis added];
- (b) The products mentioned in (a) above dissolved in water;
- (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport [emphasis added];
- (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use."

The Harmonized System (HS) General Explanatory Notes (EN) to Chapter 28 state that:

"Products added to certain chemicals to keep them in their original physical state are also to be regarded as stabilisers, **provided** that the quantity added in no case exceeds that necessary to achieve the desired result and that the addition does not alter the character of

University of Maryland Extension. Ethylene and the Regulation of Fruit Ripening. Retrieved from https://extension.umd.edu/resource/ethylene-and-regulation-fruit-ripening. (Accessed 07 October 2023)
 ResearchGate. Ethylene scavengers for active packaging of fresh food produce. Retrieved from

² ResearchGate. Ethylene scavengers for active packaging of fresh food produce. Retrieved from https://www.researchgate.net/publication/336750465 Ethylene scavengers for active packaging of fresh food produce#pf3. (Accessed 07 October 2023)

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the basic product and render it particularly suitable for specific use rather than for general use [emphasis added]."

The Importer/Consignee declared subject article under AHTN 2022 subheading 2839.90.00 which covers commercial alkali metal silicates and silicates other than of sodium. However, the main carrier, zeolite, is not an alkali metal silicate under heading 28.39 but a complex silicate under heading 28.42.

Heading 28.42 of the AHTN 2022 covers other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides. The HS Explanatory Notes (EN) to this heading state that:

"(II) DOUBLE OR COMPLEX SALTS

This group covers double or complex salts other than those specifically included elsewhere.

The principal double or complex salts classified in this heading include:

XXX

(L) Double or complex silicates.

This group includes aluminosilicates, whether or not they are separate chemically defined compounds. Aluminosilicates are used in the glass industry and as insulators, ion-exchangers, catalysts, molecular sieves, etc.

Included in this category are synthetic zeolites with the generic formula $M_{2/n}O.Al_2O_3.ySiO_2.wH_2O$, where M is a cation of valency n (usually sodium, potassium, magnesium or calcium), y is two or more and w is the number of water molecules.

Aluminosilicates containing binders (e.g., zeolites containing silica-based clay) are, however, **excluded** (heading 38.24). Particle size can usually be used to identify zeolites containing binders (usually above 5 microns).

XXX"

On the other hand, the BOC assessed the product to be appropriately classified under subheading 2841.61.00 which specifically covers potassium permanganate.

The Commission agrees with the BOC that heading 28.41 merits consideration since the product's active ingredient is potassium permanganate. However, potassium permanganate used as an impregnation to zeolite renders the resulting product suitable for specific use, particularly as an ethylene absorber. Thus, by virtue of Note 1 to Chapter 28, subject article is no longer covered by said Chapter and another heading should be considered.

Heading 38.24 of the AHTN 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent HS EN to this heading state that:

"(B) CHEMICAL PRODUCTS AND CHEMICAL OR OTHER PREPARATIONS

XXX

The chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other

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substances (this applies, for example, to naphthenic acids) or prepared directly [emphasis added].

The chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading.

The preparations classified here may be either wholly or partly of chemical products [emphasis added] (this is generally the case) or wholly of natural constituents.

XXX

Subject to the above conditions, the preparations and chemical products falling here include:

XXX

(27) **Soda-lime**, prepared by impregnating pure lime with sodium hydroxide and used to absorb carbon dioxide in re-breathing anaesthesia systems, in submarines, etc.

XXX"

Subject article, being granules produced by impregnation of zeolite with diluted potassium permanganate and specifically for use as an ethylene absorber, is more appropriately covered under heading 38.24 of the AHTN 2022.

Based on the information received from the Importer/Consignee and the BOC, and the clarifications provided by the foregoing Chapter Notes and HS EN, subject article is properly classified under AHTN 2022 subheading 3824.99.99 by virtue of Rules 1 and 6 of the General Rules for the Interpretation (GRI) of the HS (Section 1610 of the CMTA).

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

Product	AHTN 2022 Code	2022 MFN Rate
Ethylene Absorber Styvek GKZ4	3824.99.99	3% ad valorem

This is for compliance by the BOC pursuant to Section 1100 of the CMTA.

So Ordered.

FOR THE COMMISSION

Thank P Thurly

MARILOU P. MENDOZA

Chairperson

Copy furnished:

The Secretary
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Mr. Engelbert P. Gallego

Customs Broker 201 Eligio Building, Old Airport Road, Sasa, Davao City Email: egallegocustomsbrokerage@gmail.com





REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

12 February 2024

CUSTOMS MEMORANDUM CIRCULAR NO. 30-2024

TO

ASSISTANT COMMISSIONER

ALL DEPUTY COMMISSIONERS

ALL DIRECTORS AND DIVISION CHIEFS

ALL DISTRICT AND SUB-PORT COLLECTORS

ALL OTHERS CONCERNED

SUBJECT :

IMPOSITION OF PROVISIONAL SAFEGUARD DUTY ON THE IMPORTATION OF LIQUEFIED PETROLEUM GAS (LPG) STEEL CYLINDER FROM VARIOUS COUNTRIES WITH SAFEGUARD MEASURE CASE NO. SG01-2023 UNDER DEPARTMENT OF TRADE AND INDUSTRY DEPARTMENT ADMINISTRATIVE ORDER NO. 23-04, SERIES OF 2023

This has reference to the herein attached letter dated 27 December 2023 from Benjamin E. Diokno, Secretary, Department of Finance (DOF) with attached letter and Department Administrative Order (DAO) No. 23-04 both dated 29 November 2023 from Alfredo E. Pascual, Secretary, Department of Trade and Industry.

As stated in the DOF letter, pursuant to Section 8 of Republic Act (RA) No. 8800, the DTI Secretary issued DAO No. 23-04, series of 2023 covering the following:

- a. A provisional safeguard measure in the form of a cash bond amounting to PhP 2.18/kg. on imported LPG Steel Cylinders under AHTN Code 7311 shall be imposed for a period of two hundred (200) days from the date of the issuance of the order by the Bureau of Customs while the case in under formal investigation by the Tariff Commission.
- b. Imports originating from developing countries listed in Annex A covered by Rule 8.8 of the Implementing Rules and Regulations (IRR) of RA No. 8800 shall not be subject to the provisional safeguard measure.





CMC 30-2024

- c. Importers of LPG Steel Cylinders from a country that is exempt from the safeguard duty shall submit a Certificate of Origin issued by the authorized agency/office in the source country of manufacture, subject to affixation of "Apostille" to the document or authentication by the Philippine Embassy/Consulate General, as applicable.
- d. Users of LPG Steel Cylinders will retain their option to choose between local and imported LPG Cylinders, since imports will still be allowed.
- e. The imposition of the safeguard measure will only be temporary and is not expected to cause shortage of LPG Steel Cylinders in the domestic market considering that the LPG Steel Cylinder manufacturers have sufficient capacity to meet the domestic demand.

Further, pursuant to Rule 8.5 of the IRR of RA No. 8800, the DTI Secretary is requesting to collect the provisional safeguard duty in the form of cash bond and to require the importers to post the appropriate cash bond on the subject importations within three (3) days from receipt of the instruction from the Secretary of Finance. This section also states that all importations which enter the Philippines after the date of the decision of the DTI Secretary shall be covered by the bond.

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

For information and guidance.

BIENVENIDO Y. RUBIO
Commissiones
FEB 1 5 2024



Republic of the Philippines DEPARTMENT OF FINANCE

Roxas Blvd. corner P. Ocampo St., 1004 Manila

BIENVENIDO Y. RUBIO

Commissioner
Bureau of Customs
South Harbor, Port Area, Manila

SUBJECT:

Imposition of Provisional Safeguard Duty on the Importation of Liquefied Petroleum Gas (LPG) Steel Cylinder from Various Countries with Safeguard Measure Case No. SG01-2023 under Department of Trade and Industry (DTI) Department Administrative Order No. 23-04, Series of 2023

Dear Commissioner Rubio:

We write with regard to the letter dated 29 November 2023 of the DTI on the imposition of a provisional safeguard measure on Liquefied Petroleum Gas (LPG) Steel Cylinders imported from various countries under ASEAN Harmonized Tariff Nomenclature (AHTN) Code 7311.

Pursuant to Section 8 of Republic Act (RA) No. 8800, the DTI Secretary issued Department Administrative Order (DAO) No. 23-04, series of 2023 covering the following:

- a. A provisional safeguard measure in the form of a cash bond amounting to PHP 2.18/kg on imported LPG Steel Cylinders under AHTN Code 7311 shall be imposed for a period of two hundred (200) days from the date of the issuance of the order by the Bureau of Customs while the case is under formal investigation by the Tariff Commission.
- b. Imports originating from developing countries listed in Annex A covered by Rule 8.8 of the Implementing Rules and Regulations (IRR) of RA No. 8800 shall not be subject to the provisional safeguard measure.
- c. Importers of LPG Steel Cylinders from a country that is exempt from the safeguard duty shall submit a Certificate of Origin issued by the authorized agency/office in the source country of manufacture,

Imposition of Provisional Safeguard Duty on the Importation of LPG Steel Cylinders from Various Countries Page 1 of 2



- subject to affixation of "Apostille" to the document or authentication by the Philippine Embassy/Consulate General, as applicable.
- d. Users of LPG Steel Cylinders will retain their option to choose between local and imported LPG Steel Cylinders, since imports will still be allowed.
- e. The imposition of the safeguard measure will only be temporary and is not expected to cause shortage of LPG Steel Cylinders in the domestic market considering that the LPG Steel Cylinder manufacturers have sufficient capacity to meet the domestic demand.

Further, pursuant to Rule 8.5 of the IRR of RA No. 8800, the DTI Secretary is requesting the undersigned to direct the Commissioner of Customs to collect the provisional safeguard duty in the form of cash bond and to require the importers to post the appropriate cash bond on the subject importations within three (3) days from receipt of the instruction from the Secretary of Finance. This section also states that all importations which enter the Philippines after the date of the decision of the DTI Secretary shall be covered by the bond.

With the above, this Department directs the Commissioner to issue the necessary Customs Memorandum Order for the proper implementation of DTI DAO No. 23-04, series of 2023 in accordance with Rule 8.5 of the IRR of RA No. 8800.

Thank you.

Very truly yours,







29 November 2023

HON, BENJAMIN E, DIOKNO Secretary Department of Finance DOF Bldg., BSP Complex. Roxas Blvd., Manila

Dear Secretary Diokno:

This is to provide the Secretary a copy of the Order and Report (non-confidential version) on the preliminary determination we conducted based on the petition for general safeguard measures on imported LPG Steel Cylinders from various countries by Ferrotech Steel Corporation (FSC).

The Order provides for the imposition of a provisional safeguard duty in the form of a cash bond amounting to Php2.18/Kg, of imported LPG Steel Cylinders from various countries classified under AHTN Codes 7311.

The duration of the imposition of the provisional duty is 200 days. It shall take effect upon the issuance of the relevant Customs Memorandum Order, Pursuant to Section 8 of R.A. 8800, the Safeguard Measures Act and its IRR, the Secretary of Trade and Industry shall immediately issue, through the Secretary of Finance, a written instruction to the Commissioner of Customs authorizing the imposition of the provisional safeguard duty in the form of a cash bond for 200 days on the products as cited above

Further, we wish to draw the Secretary's attention to Rule 8.5 of RA 8800 which provides, "Within three (3) calendar days from receipt of the preliminary findings of the Secretary (Trade and Industry), the Secretary of Finance shall instruct the Commissioner of Customs to impose the cash bond. It shall be mandatory for the Commissioner of Customs to instruct the Collector of Customs within three (3) days from receipt of instructions from the Secretary of Finance, to require importers of the product under consideration to post the appropriate cash bond. All importations which enter the Philippines after the date of the decision of the Secretary shall be covered by the bond. It shall also be mandatory for the Collector of Customs to immediately implement the instructions of the Customs Commissioner upon receipt thereof." (underscore supplied)

In view thereof, we are requesting the Secretary to direct the Commissioner of Customs to issue the Customs Memorandum Order in order to collect the appropriate amount of the provisional safeguard duties on LPG Steel Cylinders covered by the said Order.

The Non-Confidential Report on the Preliminary Investigation and Department Administrative Order can be accessed at the DTI web page: https://bit.ly/sq-preliminary-lpg

Thank you.

Sincerely

Commissioner Bienvenido Y. Rubio CC: Bureau of Customs





Department Administrative Order No. 23-04 Series of 2023

IN THE MATTER OF THE PRELIMINARY DETERMINATION OF THE SAFEGUARD MEASURES INVESTIGATION ON THE IMPORTATION OF LIQUIFIED PETROLEUM GAS (LPG) STEEL CYLINDER FROM VARIOUS COUNTRIES (AHTN Code 7311) (Safeguard Measures Case No. SG01-2023)

ORDER

Ferrotech Steel Corporation filed a Petition for safeguard measures on the importation of Liquified Petroleum Gas (LPG) Steel Cylinder under ASEAN Harmonized Tariff Nomenclature (AHTN) Code 7311 from various countries. The period of investigation covered imports from 2017 to 2021.

The Department, acting under Section 7 of RA 8800, the "Safeguard Measures Act", and on the basis of evidence and submissions of interested parties, established after preliminary investigation the existence of a causal link between the increased imports of the products under consideration and serious injury to the domestic industry. The increased volume of imports, both in absolute terms and relative to domestic production. was found to be the substantial cause of the over-all impairment in the local industry.

Further, pursuant to Section 8 of RA 8800 which provides that, "in critical circumstances where a delay would cause damage which would be difficult to repair, and pursuant to a preliminary determination that increased imports are the substantial cause of serious injury to the domestic industry, a provisional safeguard measure in the form of a cash bond amounting to P2.18/kg on imported LPG steel cylinders under AHTN Code 7311. shall be imposed while the case is under formal investigation by the Tariff Commission. for a period of Two Hundred (200) days from the date of issuance by the Bureau of Customs of an Order.

Imports originating from developing countries listed in Annex "A" covered by Rule 8.8 of the IRR of RA 8800 shall not be subject to the provisional safeguard measure.

Importers of LPG Steel Cylinder from a country that is exempt from the safeguard duty shall submit a Certificate of Origin (CO) issued by the authorized agency/office in the source country of manufacture, subject to affixation of "Apostille" to the document or authentication by the Philippine Embassy/Consulate General, as applicable.

Moreover, Rule 5.2 of the Implementing Rules and Regulations (IRR) of RA 8800 provides that "the Secretary when establishing that the application of a safeguard measure will be in the public interest shall take into consideration the following factors; among others: x xx (ii) the extent to which such imposition will cause a shortage of a product under consideration in the domestic market".

OFFICE OF THE SECRETARY



Accordingly, the DTI has established that the imposition of the provisional safeguard measure shall be in the public interest. With the commitment of the domestic industry to upgrade its facilities, and improve its production efficiency, consumers will have a better and wider range of products to choose from at competitive prices. However, while DTI is mandated to protect consumers, there is a need to balance this with the other sectors such as the investors and industries which provide employment to Filipinos. There is also a need to moderate imports to balance trade. If local manufacturers can adequately supply domestic requirements, they need to be provided a level playing field to enable them to compete with imports. This will allow the expansion of the industry's manufacturing base and sales which will generate more jobs for Filipinos and allow the continuity of employment for the existing employees of the industry.

Further, users of LPG steel cylinder will retain their option to choose between the local and imported LPG steel cylinder since imports will still be allowed. The imposition of the safeguard measure will only be temporary and is not expected to cause shortage of LPG steel cylinder in the domestic market considering that the LPG steel cylinder manufacturers have sufficient capacity to meet the domestic demand.

WHEREFORE, IN VIEW THEREOF, the case records will be transmitted to the Tariff Commission for the conduct of a formal investigation to determine whether or not there is a need to impose a definitive safeguard measure.

The non-confidential report of the preliminary safeguard measures investigation can be accessed at the DTI website: https://bit.ly/sq-preliminary-lpg

The notification and consultation requirements under Article 12 of the WTO Safeguards Agreement and Section 17 of RA 8800 and its IRR shall be complied with. Imports originating from ASEAN member states shall be governed by the provisions of Articles 11 and 23 of the ASEAN Trade in Goods Agreement (ATIGA). Other imports originating from member states of Free Trade Agreements that the Philippines entered into, such as ACFTA, PJEPA, AJCEPA, AKFTA, AIFTA, AANZFTA, PH-EFTA FTA, RCEP and AHKFTA shall follow the notification and/or consultation requirements provided under the said FTAs.

Let this Order be published in two (2) newspapers of general circulation and let individual notices be sent to all interested parties including the country members concerned.

This Order shall take effect upon the issuance of the relevant Customs Memorandum Order by the Bureau of Customs.

SO ORDERED.

29 November 2023

P. 16.8



ANNEX A

List of Developing Countries and Separate Customs Territories Excluded from the Imposition of Provisional Safeguard Measure on LPG Steel Cylinders

East & Southern Africa	West Africa	North Africa	South Asia
Angola Botswana Burundi Comoros Congo. Dem. Rep. Djibouti Eritrea Eswatini Ethiopia Kenya Lesotho Madagascar Malawi Mauritius Mozambique Namibia Rwanda Seychelles Somalia South Africa Sudan Tanzania Uganda Zambia Zimbabwe	Benin Burkina Faso Cameroon Cape Verde Central African Rep. Chad Congo, Rep. Cote d' Ivoire Equatorial Guinea Gabon Gambia, The Ghana Guinea Guinea, Bissau Liberia Mali Mauritania Niger Nigeria Sao Tome & Principe Senegal Sierra Leone Togo	Algeria Egypt, Arab Rep. Libya Morocco Tunisia	Afghanistan Bangladesh Bhutan British Indian Ocean Territory Timor-Leste India Maldives Nepal Pakistan Sri Lanka



Europe & Central Asia	Middle East	Americas	East Asia & Pacific
Armenia	Bahrain	Anguilla	American Samoa
Azerbaijan	Iran, Islamic Rep.	Antigua & Barbuda	Brunei Darussalam
Georgia	Iraq	Argentina	Cambodia
Kazakhstan	Jordan	Aruba	Cook Is.
Cyrgyztan	Kuwait	Bahamas	Fiji
Гаjikistan	Lebanon	Barbados	French Polynesia
Turkiye	Oman	Belize	Guam
Turkmenistan	Qatar	Bermuda	Hong Kong, China
Jzbekistan	Saudi Arabia	Bolivia	Indonesia
220011100011	Syrian Arab Rep.	Brazil	Kiribati
	United Arab Emirates	THE PROPERTY OF THE PARTY OF TH	Korea, Dem. Rep.
	West Bank & Gaza	Cayman Is.	Lao PDR
	Yemen, Rep.	Colombia	Macau, China
	Tomon, Nop.	Costa Rica	Malaysia
		Cuba	Marshall Islands
		Dominica	Micronesia, Fed. Sts.
		Dominican Rep.	Mongolia
		Ecuador	Myanmar
		El Salvador	Nauru
		Falkland Is.	New Caledonia
			Niue Caledonia
		(Malvinas) Grenada	Northern Marianas Is.
			Palau
		Guatemala	The state of the s
		Guyana	Papua New Guinea
		Honduras	Pitcaim Is.
		Jamaica	Samoa
		Mexico	Singapore
		Montserrat	Solomon Islands
		Netherland Antilles	Chinese Taipei
		Nicaragua	Tokelau
		Norfolk is.	Thailand
		Panama	Tonga
		Paraguay	Tuvalu
		Peru	Vanuatu.
		Puerto Rico	Wallis & Futuna Is.
		St. Helena	
		St. Kitts & Navis	
		St. Lucia	
		St. Vincent & the	
		Grenadines	
		Suriname	
		Trinidad & Tobago	
		Turks & Caicos Is.	
		Uruguay	
		US Virgin Is.	
		Venezuela	
		VEHELUCIA	

OCOM Memo No. 06-2024.





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MEMORANDUM

TO

ASSISTANT COMMISSIONER
ALL DEPUTY COMMISSIONERS
ALL DISTRICT COLLECTORS
ALL OTHERS CONCERNED

FROM

BIENVENIDO Y. RUBIO FFB 1 2 2024

Commissione

SUBJECT

PRELIMINARY SUSPENSION OF ACCREDITED CUSTOMS

BROKERS

DATE

12 February 2024

This has reference to the imposition of preliminary suspension of customs brokers' accreditation for a maximum period of ninety (90) days, pursuant to Section 3.2 of Customs Memorandum Order (CMO) No. 12-2021, upon the issuance of a Warrant of Seizure and Detention based on the grounds specified in Section 4 of the same CMO, as follows:

- When the importation contains any prohibited or restricted goods without the permit or clearance from the regulatory agency, even for the first offense;
- 2. Those whose shipments have been forfeited within the preceding period of one (1) year for violation of the provisions of the CMTA and other customs laws, rules or regulations; and
- 3. Other analogous circumstances, at the discretion of the Commissioner.

However, a perusal of the above-mentioned Section would show that a preliminary suspension may be imposed against either importer or broker.

In this regard, in the interest of justice and in response to the pleas of different groups/ associations of Licensed Customs Brokers, taking into consideration the effect of the preliminary suspension in their livelihood and the practice of their profession, as an interim measure, no preliminary suspension may be imposed against accredited Licensed Customs Brokers transacting with the Bureau until an appropriate administrative charge for suspension or revocation of their customs accreditation has been filed against them.

For strict compliance.



OCOM Memo No. 07-2024



MASTER COPY

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MEMORANDUM

TO

ALL BOC OFFICIALS AND EMPLOYEES

FROM

BIENVENIDO Y. RUBINE

Commissioner / / FEB 1 2 2024

SUBJECT

SUBMISS ON OF RATED IPCR AND OPCR FORMS FOR

THE PERIOD OF JULY TO DECEMBER 2023 AND IPCR

AND OPCR COMMITMENTS FOR THE PERIOD OF

JANUARY TO JUNE 2024

DATE

5 February 2024

In accordance with the guidelines of Customs Memorandum Order (CMO) No. 6-2017, as adopted from Civil Service Commission (CSC) Memorandum Circular No. 6 series of 2012, all employees and offices are hereby required to submit accomplished Individual Performance Commitment Review (IPCR) forms and Office Performance Commitment Review (OPCR) bi-annually.

Relative thereto, the following guidelines shall be observed in the implementation and monitoring of Strategic Performance Management System (SPMS) for Calendar Year 2024:

- a. All employees and offices shall submit accomplished IPCRs and OPCRs for July to December 2023 and commitments for January to June 2024.
- b. The rated OPCR forms for the period of July to December 2023 and OPCR commitment for the period of January to June 2024 shall be signed by the incumbent officials and employees.
- c. All employees are required to submit hardcopies of the IPCR pending system improvement of the BOC Rating Portal.
- d. The IPCR and OPCR forms, both rated and commitment, shall be submitted on or before 22 February 2024 to the following offices:

M	A	SI	万	R	C	0	P	Y
			4060	ocyon	6.			

SPMS Forms	No. of copies	Office
IPCR of all employees	3 original copies	Collection Districts Admin, Groups Admin, Human Resource Management Division
(1) IPCR and (2) OPCR of Assistant Commissioner, Deputy Commissioners, and District Collectors	3 original copies each	Planning and Policy Research Division

- e. For uniformity and consistency, attached herewith as Annex A (IPCR) and Annex B (OPCR) are the templates for rated IPCR and OPCR, and IPCR and OPCR commitments.
- f. Administrative Division/Units shall submit the scanned copies of the rated IPCR to HRMD and OPCR to PPRD for the period of July to December 2023 through hrmd@customs.gov.ph and pprd@customs.gov.ph, respectively.
- g. Furthermore, all Administrative Division/Units shall submit to HRMD a Summary of Individual Performance Ratings (attached as Annex A) along with the IPCR forms of all employees under their respective Groups and Collection Districts, including its subports and attached offices, on or before 29 February 2024.
- h. All employees occupying attritable positions shall specifically indicate their assigned collection target on their IPCR forms for purposes of compliance with Republic Act No. 9335, otherwise known as the Lateral Attrition Act of 2005 and its Implementing Rules and Regulations.
- i. BOC officials and employees performing concurrent functions shall only submit one (1) IPCR form including all of their assigned functions as indicated in the approved Customs Personnel Order. The IPCR form shall also be signed by the supervisors and heads of offices where the BOC official or employee performs their concurrent functions.
- j. Signatories in the IPCR and OPCR forms of the following deployed personnel are amended as follows:

	Ratee:	Initial Assessed / Reviewed by	Final Assessed / Approved by:
0	XIP Field Officer	XIP Head	IG Deputy Commissioner
0	District Commander	CPD Head	ESS Director
0	MISTG Site Manager	TSD Chief	TMS Chief
0	CIIS Supervisor	Intelligence Division Chief	CIIS Director

For strict compliance.







ADCG Memo No. 36 - 2024

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF CUSTOMS

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MEMORANDUM

TO

ALL DISTRICT AND SUBPORT COLLECTORS

ALL SUBPORT COLLECTORS
ALL OTHERS CONCERNED

FROM

ATTY: VENER S. BAQUIRAN

Deputy Commissioner, AOCG

SUBJECT :

REGULATION ON THE EXPORT OF SPENT CATALYST

CONTAINING PALLADIUM

DATE

February 01, 2024

This has reference to the letter reply dated 24 January 2024 of Dir. Gilbert C. Gonzales, CESO III, Director, and concurrent Assistant Secretary for Field Operations, Environmental Management Bureau, Department of Environment and Natural Resources addressed to Mr. Koichiro Ono, Director/General Manager of Sumitomo Corporation of the Philippines on the latter's inquiry on the requirements for the export of spent catalyst containing Palladium.

The EMB-DENR clarified that spent catalyst is considered hazardous waste, classified as "Other wastes with inorganic chemicals" (waste number: D499) 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). As such, the export of the said waste is covered by permitting requirements.

The EMB-DENR also advised JG Summit Petrochemical Group to secure an Export Clearance (EC) from their office prior to exportation of the subject waste since JG summit is the generator of the said waste.

Attached is the checklist of requirements for Export Clearance application.

For information and guidance.







Department of Environment and Natural Resources **ENVIRONMENTAL MANAGEMENT BUREAU**

DENR Compound, Visayas Avenue, Diliman, Quezon City 1116
 Website: www.emb.gov.ph
 Tel.Nos. (632) 8539-4378



ISO 14001:2015



January 24, 2024

09-46173

MR. KOICHIRO ONO

Director/General Manager

SUMITOMO CORPORATION OF THE PHILIPPINES

35th Floor, Philamlife Tower 8767 Paseo de Roxas, Makati City

Tel No.: 885-0671 to 80 Fax No.: 885-0630 to 32

E-mail: tina.pinon@sumitomocorp.com

Subject:

REGULATION ON THE EXPORT OF SPENT CATALYST CONTAINING PALLADIUM

Dear Mr. Ono:

This has reference to your letter (IIS Transaction No.: CO-2023-039643) dated 09 November 2023 inquiring on the requirements for the export of spent catalyst containing Palladium.

Please be informed that the above-mentioned spent catalyst is considered hazardous waste, classified as "Other wastes with inorganic chemicals" (waste number: D499), 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). Thus, export of the said waste is covered by the permitting requirements of DAO 2013-22. As such, JG Summit Petrochemical Group must secure Export Clearance (EC) from this Office prior to the shipment of the subject waste since they are the Generator of the same.

Attached is the checklist of requirements for EC application for your information and reference.

Very truly yours,

Digitally signed by Gonzales Gilbert Calaycay DN: CN=Gonzales Gilbert Calaycay, SERIALNUMBER=001004095

d73S, OU=Environmental GILBERT C. GONZALES, CESONHHINT of Environment

Director and concurrent Natural Resources, C=PH

The Commissioner cc: Bureau of Customs Port Area, Manila

Assistant Secretary for Field Operations PORT OPERATIONS SERVICE RE CEIVED JAN 26 2024 Noriel E Angali TIME: 92



AU OF CUSTOMS BUREAU ED AN 25 2024 G. BUNCAD TIME: 10:23

ASSESSMENT DATE & TIME 01-25-24 4:30





EXPORTATION CLEARANCE & PERMIT TO TRANSPORT HAZARDOUS WASTE / RECYCLABLE MATERIALS

GENERAL INFORMATION

Address: Tel. No./Fax No.: Name of Waste Generator: Address: Tel. No./Fax No.:
Checklist of Information Requirements
 1. Official Letter of Request 2. Accomplished Notification Form 3. Notification / Consent of Importing Country (including
consent of transit countries) 4. Pollution Control Officer accreditation certificate 5. Hazardous Waste Registration of the Generator(s) DENR I.D. Number
 Latest Quarterly Report G. Insurance (Shipment) 7. Purchase Order 8. Financial guarantee to cover cost for re-import etc. 8. Last Bill of Lading 9. Photograph(s) of the warehouse/facility showing proper storage and labeling (Sec. 6 of DAO 2013-22) of the imported recyclable
materials 10. Movement Document / Manifest of previous export (if applicable)
 11. Affidavit of Joint Undertaking of Exporter/Importer (including contractual obligations on environmentally sound management of wastes)
Date:
Records Section,
Please receive the attached transport permit application of
STAFF, HAZARDOUS WASTE MANAGEMENT SECTION

AOCG Memo No. 37-2024





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MEMORANDUM

TO

ALL DISTRICT and SUB-PORT COLLECTORS

ALL CHIEFS, FORMAL ENTRY DIVISION AND FORMAL ENTRY DIVISION PERSONNEL

FROM

ATTY-VENER S. BAQUIRAN

Deputy Commissioner

Assessment and Operations Coordinating Group (AOCG)

SUBJECT

TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS

(TCC/AR)

DATE

02 February 2024

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 31 January 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-918	"POLYTEC RESIN IMPREGNATED PAPER / PAPERBOARD"	4811.59.99	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 1% ad valorem* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-951	"HYDROCAP-R"	2309.90.20	MFN – Zero
23-954	"SKINTACT® DISPOSABLE / ELECTROSURGICAL PENCIL, MODEL NO.: HCP-01"	9018.90.31	MFN - Zero
23-978	"BIFIKIDS BACILLUS CLAUSII" (PROBIOTIC)"	3002.49.00	MFN – 3% ad valorem AIFTA – Zero*



AOCG Memo No. 37-2024 p. 2

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE



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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-996	"NIELSEN WEARABLE BEACON WITH GLOBAL POWER SUPPLY"	8517.62.69	MFN – Zero

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 37 - 2024 p.3







Tariff Commission

09-46352

Ref. No. 24-013

31 January 2024

COMMISSIONER BIENVENIDO Y. RUBIO

Bureau of Customs G/F OCOM Building 16th Street, South Harbor Gate 3 Port Area, Manila



Dear Commissioner Rubio:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-918, 23-951, 23-954, 23-978, and 23-996, issued by this Commission on 31 January 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLOU P. MENDOZA

Chairperson

Encl: As stated

cc: The Secretary

Department of Finance

Manila













AOCG Memo No. 37 - 2004

REPUBLIC OF THE PHILIPPINES

Tariff Commission

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY

AHTN 4811.59.99

MFN - 1% ad valorem

ATIGA - Zero

AANZFTA - Zero

ACFTA - 1% ad valorem

AHKFTA - Zero AJCEPA - Zero

AIFTA - Zero

RCEP - Zero

AKFTA - Zero

23-918
DATE ISSUED
31 January 2024

3

TCC (AR) NO.

DESCRIPTION OF GOOD

"POLYTEC RESIN IMPREGNATED PAPER / PAPERBOARD"

Based on the brochure, safety data sheet, manufacturing process, technical specifications, and photograph of the product submitted, subject article is a rectangular paperboard panel. It is made of layers of phenol formaldehyde resin-impregnated kraft paper, with top and bottom layers made of decorative paper impregnated with melamine formaldehyde resin. These are bonded together under high pressure and temperature to form the compact laminate. Having top and bottom layers made of 0.1-mm thick decorative paper with various designs, and a core made of multiple layers of 0.27-mm kraft paper, subject article has a length of 1,830 mm, width of 3,660 mm ~ 4,270 mm, and thickness of 10 mm ~ 25mm. It is used as a decorative surfacing of furniture, cabinets, benchtops, walls, ceilings, floors, and doors.



REASONS FOR CLASSIFICATION

Heading 48.11 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that paper and paperboard are classified in this heading only if they are in strips or rolls or in rectangular (including square) sheets, of any size. If they have been cut to any other shape, they fall in later headings of this Chapter (for example, 48.23). Subject to these conditions and the exceptions mentioned in the heading and those referred to at the end of this Explanatory Note, this heading applies to the following in rolls or sheets, among others, impregnated paper, paperboard, cellulose wadding and webs of cellulose fibres.

In view thereof, subject article is classified under AHTN 2022 subheading 4811.59.99, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:





AOCG Memo No. 37 - 2024 P . 5

2	TCC (AR) NO.
	23-918

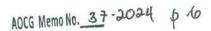
Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	1	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

marie P Therego

MARILOU P. MENDOZA Chairperson







Tariff Commission

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY

AHTN 2309.90.20 MFN - Zero

2	TCC (AR) NO.
	23-951
3	DATE ISSUED

4 DESCRIPTION OF GOOD

"HYDROCAP-R"

Based on the technical data sheet, list of ingredients, certificate of analysis, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), manufacturing process, product label, and photograph of the product submitted, subject article is a complementary feed in the form of a yellow liquid solution with a characteristic odour. It is composed of a blend of essential oils (eucalyptol and thymol), glyceryl polyethylene glycol ricinoleate, and water. Packed in 0.25-L, 0.5-L, 1-L, and 5-L bottles, subject article is added to drinking water of animals at a rate of 200 mL per 1,000 L of drinking water for two to three days a week or is administered twice a week through nebulization or spraying (at 100 mL per 5 L of water) to 10,000 birds. Among others, it supports medication of respiratory problems and relieves secondary symptoms, reduces side-effects of vaccination treatments, and reduces the impact of heat stress (e.g., drying out of airways) in animals.



5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). The heading includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, for example, in the case of products obtained from vegetable materials, those which have been treated to such an extent that the characteristic cellular structure of the original vegetable material is no longer recognizable under a microscope.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

anice P Trumba

MARILOU P. MENDOZA Chairperson







TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY

AHTN 9018.90.31 MFN - Zero

SUED	3
	3

4 DESCRIPTION OF GOOD

"SKINTACT® DISPOSABLE ELECTROSURGICAL PENCIL, MODEL NO.: HCP-01"

Based on the brochure, technical specifications, and declaration of product conformity submitted, subject article is a sterile, single-use electrosurgical tool. It consists of an SUS303 grade stainless steel tip/blade, plastic body and push buttons, and a 3-meter cable with three-pin connector. During surgery, the pencil is connected to a high-frequency electrosurgical equipment and is used to cut tissues and coagulate the blood. Subject article is packed individually in a sterile, easy-to-open packaging.



5 REASONS FOR CLASSIFICATION

Heading 90.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc., This heading also covers electro-medical apparatus for preventive, curative or diagnostic purposes, other than X-ray, etc., apparatus of heading 90.22. This group includes electro-surgical apparatus. These utilise high-frequency electric currents, the needle, probe, etc., forming one of the electrodes. They can be employed to cut tissues (electrocutting) with a lancet (electric lancet), or to coagulate the blood (electrocoagulation).

In view thereof, subject article is classified under AHTN 2022 subheading 9018.90.31, with a Most Favoured Nation (MFN) rate of duty of zero.

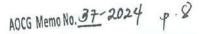
This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MARILOU P. MENDOZA

Chairperson









TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY

AHTN 3002,49.00 MFN - 3% ad valorem AIFTA - Zero

	23-978
3	DATE ISSUED

4 DESCRIPTION OF GOOD

"BIFIKIDS BACILLUS CLAUSII (PROBIOTIC)"

Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), certification on approved indication, product literature artwork, mockup product shot, and photograph of the product submitted, subject article is an oral suspension containing two billion colony forming units (cfu) of *Bacillus clausii*. Packed in boxes containing 10 pieces of 5-mL tear-off plastic bottles, subject article is to be taken orally at two to three bottles a day for adults and one to two bottles a day for children and infants, or as recommended by a healthcare professional, for the treatment of alterations in the intestinal bacterial flora.



5 REASONS FOR CLASSIFICATION

Heading 30.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products include cultures of micro-organisms (excluding yeasts). These include ferments such as lactic ferments used in the preparation of milk derivatives (kephir, yogurt, lactic acid) and acetic ferments for making vinegar; moulds for the manufacture of penicillin and other antibiotics; and cultures of micro-organisms for technical purposes (e.g., for aiding plant growth).

In view thereof, subject article, is classified under AHTN 2022 subheading 3002.49.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".

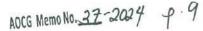
This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MARILOU P. MENDOZA

Chairperson









TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY

AHTN 8517.62.69 MFN - Zero

	23-996
3	DATE ISSUED

4 DESCRIPTION OF GOOD

"NIELSEN WEARABLE BEACON WITH GLOBAL POWER SUPPLY"

Based on the brochure and technical specifications submitted, subject article is a small device plugged directly into a standard electrical outlet in a household. It emits a Bluetooth® signal detectable by the Nielsen Personal Meter NPM-1 (imported separately), a wearable electronic device that is part of a system used for global audience measurement. When the Meter detects the signal because it is within range, it marks the detected signal/data as "in-home"; otherwise, the signal/data is marked as "out of home" (the signal is out of range). Subject article has the following specifications:

Dimension (W x L x D) (mm)	49 x 90 x 41
Power Input	100 ~ 240 V AC, 50-60 Hz, 0.01 A
Communication	Bluetooth® Low Energy (4.1)

5 REASONS FOR CLASSIFICATION

Heading 85.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers apparatus for the transmission or reception of speech or other sounds, images or other data between two points by variation of an electric current or optical wave flowing in a wired network or by electro-magnetic waves in a wireless network. The signal may be analogue or digital. The networks, which may be interconnected, include telephony, telegraphy, radio-telephony, radio-telephony, local and wide area networks.

In view thereof, subject article is classified under AHTN 2022 subheading 8517.62.69, with a Most Favoured Nation (MFN) rate of duty of zero.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

marie P Thurly

MARILOU P. MENDOZA Chairperson









and credible customs administration that unbolds pood governance and is among the world's best

BOC-09-46311

MEMORANDUM

TO

ALL DISTRICT COLLECTORS
ALL SUB-PORT COLLECTORS
ALL OTHERS CONCERNED

FROM

ATTY VENER S. BAQUIRAN

Deputy Commissioner H

Assessment and Operations Coordinating Group

SUBJECT :

FOOD AND DRUG ADMINISTRATION (FDA) RECOMMENDATION FOR THE RELEASE OF DONATED FOOD PRODUCTS FROM FEED MY STARVING CHILDREN TO INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.

(ICMFI)

DATE

06 February 2024

Forwarding the herein attached letters from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Mr. Edgardo Sta. Ana, Logistics Manager, ICMFI recommending clearance for the release of the following donated food products from Feed My Starving Children to ICMFI:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
03 January 2024	TCNU 4000998	UL- 0819182	Donated Foodstuff- FMSC Meal 01-7 MannaPack™ Rice (14- 1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is December 2026
03 January 2024	OOLU 8971057	UL- 0819168	Donated Foodstuff-FMSC Meal 01-7 MannaPack™ Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 / boxes	Earliest of which is December 2026

MASTER COPY.

AOCG Memo No. 38-2024 P. 2

04 January 2024	TCLU 8545622	UL- 0819174	Donated Foodstuff- FMSC Meal 01-7 MannaPack™ Rice (14- 1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is December 2026
04 January 2024	TGBU 9824022	UL- 0819173	Donated Foodstuff- FMSC Meal 01-7 MannaPack™ Rice (14- 1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is December 2026
24 January 2024	DFSU 7430265	UL- 0819188	Donated Foodstuff- FMSC Meal 01-7 MannaPack™ Rice (14- 1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is December 2026
24 January 2024	TGBU 4769508	UL- 7842586	Donated Foodstuff- FMSC Meal 01-6 MannaPack™ Rice (36- 370g bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is December 2026
24 January 2024	KKFU 8075405	UL- 2381841	Donated Foodstuff-FMSC Meal 01-6 MannaPack™ Rice (36-370g bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is December 2026



AOCG Memo No. 38 - 2024 P - 3

The release of the donated food products shall be subject to the following conditions:

 the products shall have been inspected and cleared by a representative from FDA – Regional Field Office;

the clearance shall solely be for the release of the products from this Bureau and shall not be construed as an authorization for its distribution, sale, offer for sales, and use;

FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food products; and

 the clearance is without prejudice to existing tariff rules and customs regulations.

For information and appropriate action.







Republic of the Philippines Department of Health FOOD AND DRUG ADMINISTRATION



03 January 2024

MR. EDGARDO STA. ANA

ICMFI Logistics Manager

International Care Ministries Foundation, Inc. Unit W-1701, 1708, 1709, 1710 17th Floor, Philippine Stock Exchange Center Exchange Road, Ortigas Center, Pasig City, Philippines

Dear Mr. Sta. Ana:

REPUBLIC C OFFICE THIS DEPUTH ASSESSMENT & OFERATIONS CO: 0638-24



Please be informed that this Office recommends the release of the following food products donated by Feed My Starving Children -401 93rd Avenue NW Coon Rapids, MN 55433 USA to INTERNATIONAL CARE MINISTRIES FOUNDATION, INC. located at Unit W-1701, 1708, 1709, 1710 17th Floor, Philippine Stock Exchange Center Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date	
Donated Foodstuff – FMSC Meal 01-7 MannaPack TM Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is December 2026	
Container Number TCNU 4000998	Seal Number UL-0819182		

The release of said donated food products is on the condition that the said product shall have been inspected and cleared by a representative from the Food and Drug Administration (FDA) - Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

PILAR MARIL AGAYUNAN

Director IV

Center for Food Regulation and Research

ANNA MARIE CELINA G. GARFIN, MD, MM

BUREAU OF CUSTOM SERVICE R JAN 3 1 2024 RI POS-A

TIME

RSN-

20231228085009 PhP 510 37400 28 Dec 2023

OIC-Director IV, Bureau of International Health Cooperation BIENVENIDO Y, RUBIO Commissioner, Bureau of Customs ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT Director II, SLC, Region IV-A, IV-B, V & NCR







Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



03 January 2024

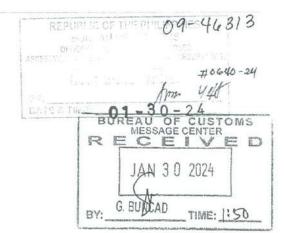
MR. EDGARDO STA. ANA

ICMFI Logistics Manager

International Care Ministries Foundation, Inc. Unit W-1701, 1708, 1709, 1710 17th Floor, Philippine Stock Exchange Center Exchange Road,

Ortigas Center, Pasig City, Philippines

Dear Mr. Sta. Ana:



Please be informed that this Office recommends the release of the following food products donated by Feed My Starving Children -401 93rd Avenue NW Coon Rapids, MN 55433 USA to **INTERNATIONAL CARE MINISTRIES FOUNDATION**, **INC.** located at Unit W-1701, 1708, 1709, 1710 17th Floor, Philippine Stock Exchange Center Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date
Donated Foodstuff – FMSC Meal 01-7 MannaPack TM Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is December 2026
Container Number OOLU 8971057	Seal Number UL-0819168	

The release of said donated food products is on the condition that the said product **shall have been inspected and cleared** by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

PILAR MARILYN M. PAGAYUNAN

Director IV

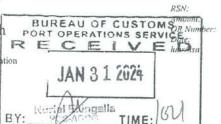
Center for Food Regulation and Research

cc:

ANNA MARIE CELINA G. GARFIN, MD, MM
OIC-Director IV. Bureau of International Health Cooperation
BIENVENIDO Y. RUBIO

Commissioner, Bureau of Customs

ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT Director II, SLC, Region IV-A, IV-B, V & NCR



20231228085942 PhP 510 35200 28 Dec 2023



AOCG Memo No. 38 - 2024 9.6





Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION

ASSESSMENT & OPER

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MESSAGE CENTER

CUSTOMS

ED

04 January 2024

MR. EDGARDO STA. ANA

ICMFI Logistics Manager

International Care Ministries Foundation, Inc.

Unit W-1701, 1708, 1709, 1710 17th Floor,

Philippine Stock Exchange Center Exchange Road,

Ortigas Center, Pasig City, Philippines

Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Feed My Starving Children -401 93rd Avenue NW Coon Rapids, MN 55433 USA to **INTERNATIONAL CARE MINISTRIES FOUNDATION, INC.** located at Unit W-1701, 1708, 1709, 1710 17th Floor, Philippine Stock Exchange Center Exchange Road, Ortigas Center Pasig City, Philippines:

Product Name	Quantity	Expiry Date	
Donated Foodstuff – FMSC Meal 01-7 MannaPack™ Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is December 2026	
Container Number TCLU 8545622	Seal Number UL-0819174		

The release of said donated food products is on the condition that the said product **shall have been inspected and cleared** by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA - Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

PILAR MARILYN M. PAGAYUNAN

Director IV

Center for Food Regulation and Research

cc:

ANNA MARIE CELINA G. GARFIN, MD, MM OIC-Director IV. Bureau of International Health Cooperatio BIENVENIDO Y, RUBIO

Commissioner, Bureau of Customs

ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT Director II, SLC, Region IV-A, IV-B, V & NCR



20231229192639 PhP 510 33000 03 January 2024









04 January 2024

MR. EDGARDO STA. ANA

ICMFI Logistics Manager

International Care Ministries Foundation, Inc.

Unit W-1701, 1708, 1709, 1710 17th Floor,

Philippine Stock Exchange Center Exchange Road,

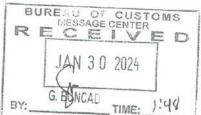
Ortigas Center, Pasig City, Philippines

Dear Mr. Sta. Ana:

ASSECTION 09-46312

#10639-24

01-30-24



Please be informed that this Office recommends the release of the following food products donated by Feed My Starving Children -401 93rd Avenue NW Coon Rapids, MN 55433 USA to INTERNATIONAL CARE MINISTRIES FOUNDATION, INC. located at Unit W-1701, 1708, 1709, 1710 17th Floor, Philippine Stock Exchange Center Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date
Donated Foodstuff – FMSC Meal 01-7 MannaPack™ Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is December 2026
Container Number TGBU 9824022	Seal Num	ber UL-0819173

The release of said donated food products is on the condition that the said product **shall have been inspected and cleared** by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

PILAR MARILON M. PAGAYUNAN

Director IV

Center for Food Regulation and Research

c:

ANNA MARIE CELINA G. GARFIN, MD, MM OIC-Director IV, Bureau of International Health Cooperation BIENVENIDO Y. RUBIO

Commissioner, Bureau of Customs ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT Director II, SLC, Region IV-A, IV-B, V & NCR BUREAU OF CUSTOMS
PORT OPERATIONS SERVICE
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BY: TIME:

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Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



24 January 2024

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09-46376

MR. EDGARDO STA. ANA

ICMFI Logistics Manager
International Care Ministries Foundation, Inc.
Unit W-1701, 1708, 1709, 1710 17th Floor,
Philippine Stock Exchange Center Exchange Road,
Ortigas Center, Pasig City, Philippines



Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Feed My Starving Children -401 93rd Avenue NW Coon Rapids, MN 55433 USA to **INTERNATIONAL CARE MINISTRIES FOUNDATION**, **INC.** located at Unit W-1701, 1708, 1709, 1710 17th Floor, Philippine Stock Exchange Center Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date
Donated Foodstuff – FMSC Meal 01-7 MannaPack TM Rice (14-1kg bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is December 2026
Container Number DFSU 743026-5	Seal Num	ber UL-0819188

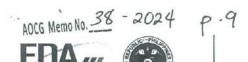
The release of said donated food products is on the condition that the said product **shall have been inspected and cleared** by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA - Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours, PILAR MARILYN M. PAGAYUNAN Director IV 20240119103658 CUSTOMS Amon PhP 510 Center for Food Regulation and Research DELLETIONS SERVICERM 23100 22 Jan 2024 ANNA MARIE CELINA G. GARFIN, MD, MM OIC-Director IV, Bureau of International Health Cooperation BIENVENIDO Y. RUBIO Commissioner, Bureau of Customs ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT Noriel Elingalla Director II, SLC, Region IV-A, IV-B, V & NCR POS AOCG





24 January 2024

MR. EDGARDO STA. ANA

ICMFI Logistics Manager International Care Ministries Foundation, Inc.

Unit W-1701, 1708, 1709, 1710 17th Floor, Philippine Stock Exchange Center Exchange Road,

Ortigas Center, Pasig City, Philippines

DQ-44377

02-02-24:40

BUREAU OF CUSTOMS
MESSAGE CENTER

FEB 0 1 2024

BY: G. BUREAD TIME: 1:24

Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Feed My Starving Children -401 93rd Avenue NW Coon Rapids, MN 55433 USA to INTERNATIONAL CARE MINISTRIES FOUNDATION, INC. located at Unit W-1701, 1708, 1709, 1710 17th Floor, Philippine Stock Exchange Center Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date
Donated Foodstuff – FMSC Meal 01-6 MannaPack TM Rice (36-370g bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is December 2026
Container Number TGBU4769508	Seal Num	ber UL-7842586

The release of said donated food products is on the condition that the said product **shall have been inspected and cleared** by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

PILAR MARILYN M. PAGAYUNAN

Director IV

Center for Food Regulation and Research

: ANNA MARIE CELINA G. GARFIN, MD, MM
OIC-Director IV, Bureau of International Health Cooperation
BIENVENIDO Y. RUBIO
Commissioner, Bureau of Customs
ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT

Director II, SLC, Region IV-A, IV-B, V & NCR

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BY: POS ACCG TIME: 950

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24 January 2024

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MR. EDGARDO STA, ANA

ICMFI Logistics Manager
International Care Ministries Foundation, Inc.
Unit W-1701, 1708, 1709, 1710 17th Floor,
Philippine Stock Exchange Center Exchange Road,
Ortigas Center, Pasig City, Philippines



Dear Mr. Sta. Ana:

Please be informed that this Office recommends the release of the following food products donated by Feed My Starving Children -401 93rd Avenue NW Coon Rapids, MN 55433 USA to INTERNATIONAL CARE MINISTRIES FOUNDATION, INC. located at Unit W-1701, 1708, 1709, 1710 17th Floor, Philippine Stock Exchange Center Exchange Road, Ortigas Center, Pasig City, Philippines:

Product Name	Quantity	Expiry Date
Donated Foodstuff – FMSC Meal 01-6 MannaPack TM Rice (36-370g bag) Rice Fortified Rice and Soy Meal (White rice, textured soy protein, dehydrated vegetables, vegetarian flavoring with a vitamin and mineral blend)	1,260 boxes	Earliest of which is December 2026
Container Number KKFU 8075405	Seal Num	ber UL-2381841

The release of said donated food products is on the condition that the said product **shall have been inspected and cleared** by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

N PILAR MARILYN/M. PAGAYUNAN

Director IV

Center for Food Regulation and Research

ANNA MARIE CELINA G. GARFIN, MD, MM
OIC-Director IV, Bureau of International Health Cooperation
BIENVENIDO Y. RUBIO
Commissioner, Bureau of Customs
ARNOLD G. ALINDADA, Dr. HCM, MPH, RMT

Director II, SLC, Region IV-A, IV-B, V & NCR

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AOCG Memo No. 39-2024

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

BOC-09-46306

MEMORANDUM

TO

ALL DISTRICT COLLECTORS

ALL SUB-PORT COLLECTORS
ALL OTHERS CONCERNED

FROM

ATTY VENER S. BAQUIRAN

Deputy Commissioner

Assessment and Operations Coordinating Group

SUBJECT :

FOOD AND DRUG ADMINISTRATION (FDA)

RECOMMENDATION FOR THE RELEASE OF DONATED FOOD PRODUCTS FROM CONVOY OF HOPE, USA TO

CONVOY OF HOPE PHILIPPINES, INC. (COHPI)

DATE

06 February 2024

Forwarding the herein attached letters from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Mr. Luis Jose Raymundo S. Sasuman, Chief of Operations and Finance, COHPI, recommending clearance for the release of the following donated food products from Convoy of Hope, USA to COHPI:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
12 January 2024	MSDU 5805667	UL- 0893369	Soup Mix Nutritional Powder Nutritional Powder Nutritional Powder Nutritional Powder Nutritional Powder	384 cases 4 cases 4 cases 504 cases 1 cases 124 cases	March 2025 March 2025 April 2025 May 2025 June 2025 August 2025
January 2024	MSMU 6945042	UL- 0893615	Fortified Rice & soy Protein Meal	1,008 / cases	May 2025
24 January 2024	MSNU 7418055	C052198	Fortified Rice & soy Protein Meal	462 cases 858 cases	March 2025 June 2024
24 January 2024	MSMU - 6857743	UL- 2584016	Fortified Rice & soy Protein Meal	132 cases 1,188 / cases	August 2025 September 2024



AOCG Memo No. 39-2024 p.2

24 January 2024	MSMU 8002243	UL- 0893618	Fortified Rice & soy Protein Meal	1,260 cases	June 2026
24 January 2024	MEDU 9396106	870605	Fortified Rice & soy Protein Meal	1,320 cases	June 2025
24 January 2024	MSMU / 5511545	1635731	Fortified Rice & soy Protein Meal	1,056 cases / 264 cases	June 2025 August 2025
24 / January 2024	MSMU 8949160	1635707	Fortified Rice & soy Protein Meal	1,122 cases 198 cases	June 2025 August 2025
24 January 2024	MEDU 4512857	UL- 2662851	Fortified Rice & soy Protein Meal	1,296 cases	January 2026

The release of the donated food products shall be subject to the following conditions:

- the products shall have been inspected and cleared by a representative from FDA – Regional Field Office;
- 2. the clearance shall solely be for the release of the products from this Bureau and shall not be construed as an authorization for its distribution, sale, offer for sales, and use.
- FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food products.
- 4. the clearance is without prejudice to existing tariff rules and customs regulations.

For information and appropriate action.





ASSESSMENT'S CALRARD

R



09-46306

12 January 2024

MR. LUIS JOSE RAYMUNDO S. SASUMAN

Chief of Operations and Finance

Convoy of Hope Philippines, Inc.

1924, Taft Avenue corner Bernabe Street,

Brgy. 044, Pasay City, Philippines

Dear Mr. Sasuman:

Please be informed that this Office recommends the release of the following food product donated by Convoy of Hope – 330 S. Patterson Springfield, MO 65802, US to **CONVOY OF HOPE PHILIPPINES, INC.** located at 1924, Taft Avenue corner Bernabe Street, Brgy. 044, Pasay City, Philippines:

Product Name	Quantity	Expiry Date
Soup Mix	384 cases	March 2025
Nutritional Powder	4 cases	March 2025
Nutritional Powder	4 cases	April 2025
Nutritional Powder	504 cases	May 2025
Nutritional Powder	1 case	June 2025
Nutritional Powder	124 cases	August 2025
Container Number MSDU 5805667		Seal Number UL-0893369

The release of said donated food products is on the condition that the said product **shall have been inspected and cleared** by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

PILAR MARILYN M PAGAYUNAN

Director IV

Center for Food Regulation and Research

cc:

ANNA MARIE CELINA G. GARFIN, MD, MM OIC-Director IV, Bureau of International Health Cooperation COMMISSIONER BIENVENIDO Y. RUBIO Commissioner. Bureau of Customs ARNOLD G. ALINDADA, Dr.HCM, MPH, RMT

Director II. SLC. Region IV-A, IV-B, V & NCR

BUREAU OF CUSTOMS
PORT OPERATIONS SERVICE
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Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines

Trunk Line +63 2 857 1900 Website: www.fda.gov.ph Fax +63 2 807 0751 Email: info@fda.gov.ph

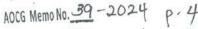


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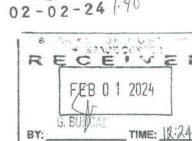


24 January 2024

09-46367

MR. LUIS JOSE RAYMUNDO S. SASUMAN

Chief of Operations and Finance Convoy of Hope Philippines, Inc. 1924, Taft Avenue corner Bernabe Street, Brgy. 044, Pasay City



Dear Mr. Sasuman:

Please be informed that this Office recommends the release of the following food product donated by Convoy of Hope – 330 S. Patterson Springfield, MO 65802, US to **CONVOY OF HOPE PHILIPPINES, INC.** located at Municipal Nursery, Sta. Rosa 1, Marilao, Bulacan, Philippines:

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	1,008 cases	May 2025
Container Number MSMU 6945042	Seal Nu	mber UL-0893615

The release of said donated food products is on the condition that the said product <u>shall have</u> <u>been inspected and cleared</u> by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

PILAR MARILYN M. PAGAYUNAN

Director IV

Center for Food Regulation and Research

cer

ANNA MARIE CELINA G. GARFIN, MD, MNI
OIC-Director IV, Bureau of International Health Cooperation
COMMISSIONER BIENVENIDO Y. RUBIO
Commissioner Bureau of Contents

Commissioner, Bureau of Customs VIRGINIA P. TIMBOL FDRO IV, Regional Supervisor-RFO III Noriel E Marie TIME: 93

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Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines

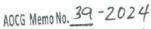
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p. 5

Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



24 January 2024

09-46370

MR. LUIS JOSE RAYMUNDO S. SASUMAN

Chief of Operations and Finance Convoy of Hope Philippines, Inc. 1924, Taft Avenue corner Bernabe Street, Brgy. 044, Pasay City



Dear Mr. Sasuman:

Please be informed that this Office recommends the release of the following food product donated by Convoy of Hope – 330 S. Patterson Springfield, MO 65802, US to **CONVOY OF HOPE PHILIPPINES, INC.** located at Municipal Nursery, Sta. Rosa 1, Marilao, Bulacan, Philippines:

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	462 cases	March 2025
	858 cases	June 2024
Container Number MSNU 7418055	Seal Nu	mber C052198

The release of said donated food products is on the condition that the said product <u>shall have</u> <u>been inspected and cleared</u> by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

PILAR MARILYN M. PAGAYUNAN

Director IV

Center for Food Regulation and Research

cc:

ANNA MARIE CELINA G. GARFIN, MD, MM
OIC-Director IV, Bureau of International Health Cooperation
COMMISSIONER BIENVENIDO Y. RUBIO
Commissioner, Bureau of Customs
VIRGINIA P. TIMBOL

FDRO IV, Regional Supervisor-RFO III

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Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines

Trunk Line +63 2 857 1900 Website: www.fda.gov.ph Fax +63 2 807 0751 Email: info@fda.gov.ph



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24 January 2024

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BUREAU OF CUSTOMS

MESSAGE CENTER

FEB 0 1 2024

BY: G. SUNCAD TIME: 12127

MR. LUIS JOSE RAYMUNDO S. SASUMAN Chief of Operations and Finance Convoy of Hope Philippines, Inc. 1924, Taft Avenue corner Bernabe Street, Brgy. 044, Pasay City

Dear Mr. Sasuman:

Please be informed that this Office recommends the release of the following food product donated by Convoy of Hope – 330 S. Patterson Springfield, MO 65802, US to **CONVOY OF HOPE PHILIPPINES, INC.** located at Municipal Nursery, Sta. Rosa 1, Marilao, Bulacan, Philippines:

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	132 cases 1,188 cases	August 2025 September 2024
Container Number MSMU 6857743	Seal N	umber UL-2584016

The release of said donated food products is on the condition that the said product **shall have been inspected and cleared** by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

PILAR MARILYN M. PAGAYUNAN

Director IV

Center for Food Regulation and Research

ANNA MARIE CELINA G. GARFIN, MD, MM
OIC-Director IV, Bureau of International Health Cooperation
COMMISSIONER BIENVENIDO Y, RUBIO

Commissioner, Bureau of Customs VIRGINIA P. TIMBOL FDRO IV, Regional Supervisor-RFO III ation F CUSTOMS SERVICEDONAL Date:

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Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines

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AOCG Memo No. 39 - 2024 P -7



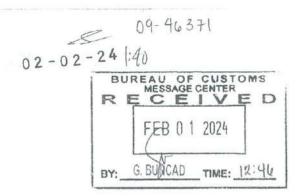


Republic of the Philippines
Department of Health
FOOD AND DRUG ADMINISTRATION



24 January 2024

MR. LUIS JOSE RAYMUNDO S. SASUMAN Chief of Operations and Finance Convoy of Hope Philippines, Inc. 1924, Taft Avenue corner Bernabe Street, Brgy. 044, Pasay City



Dear Mr. Sasuman:

Please be informed that this Office recommends the release of the following food product donated by Convoy of Hope – 330 S. Patterson Springfield, MO 65802, US to **CONVOY OF HOPE PHILIPPINES**, **INC.** located at Municipal Nursery, Sta. Rosa 1, Marilao, Bulacan, Philippines:

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	1,260 cases	June 2026
Container Number MSMU 8002243	Seal Nu	mber UL-0893618

The release of said donated food products is on the condition that the said product **shall have been inspected and cleared** by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

PILAR MARILYN M. PAGAYUNAN

Director IV

Center for Food Regulation and Research BURGAN OF CHETOMS

ANNA MARIE CELINA G. GARFIN, MD, MM
OIC-Director IV, Bureau of International Health Copperation
COMMISSIONER BIENVENIDO Y. RUBIO

Commissioner, Bureau of Customs VIRGINIA P. TIMBOL FDRO IV, Regional Supervisor-RFO III operation

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Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines

Trunk Line +63 2 857 1900 Website: www.fda.gov.ph Fax +63 2 807 0751 Email: info@fda.gov.ph TÜVRheinland

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Republic of the Philippines Department of Health





24 January 2024

MR. LUIS JOSE RAYMUNDO S. SASUMAN Chief of Operations and Finance Convoy of Hope Philippines, Inc. 1924, Taft Avenue corner Bernabe Street, Brgy. 044, Pasay City



Dear Mr. Sasuman:

Please be informed that this Office recommends the release of the following food product donated by Convoy of Hope - 330 S. Patterson Springfield, MO 65802, US to CONVOY OF HOPE PHILIPPINES, INC. located at Municipal Nursery, Sta. Rosa 1, Marilao, Bulacan, Philippines:

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	1,320 cases	June 2025
Container Number MEDU 9396106	Seal Nu	mber 870605

The release of said donated food products is on the condition that the said product shall have been inspected and cleared by a representative from the Food and Drug Administration (FDA) - Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

PILAR MARILYN PAGAYUNAN

Director IV

Center for Food Regulation and Research

ANNA MARIE CELINA G. GARFIN, MD, MM OIC-Director IV, Bureau of International Health Cooperation COMMISSIONER BIENVENIDO Y. RUBIO Commissioner, Bureau of Customs VIRGINIA P, TIMBOL

FDRO IV, Regional Supervisor-RFO III

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Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines

Trunk Line +63 2 857 1900 Website: www.fda.gov.ph

Fax +63 2 807 0751 Email: info@fda.gov.ph TÜVRheinla CERTIFIED

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24 January 2024

09-46373

MR. LUIS JOSE RAYMUNDO S. SASUMAN

Chief of Operations and Finance Convoy of Hope Philippines, Inc. 1924, Taft Avenue corner Bernabe Street, Brgy. 044, Pasay City

Dear Mr. Sasuman:



Please be informed that this Office recommends the release of the following food product donated by Convoy of Hope – 330 S. Patterson Springfield, MO 65802, US to **CONVOY OF HOPE PHILIPPINES, INC.** located at Municipal Nursery, Sta. Rosa 1, Marilao, Bulacan, Philippines:

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	1,056 cases 264 cases	June 2025 August 2025
Container Number MSMU 5511545	Seal Nu	mber 1635731

The release of said donated food products is on the condition that the said product **shall have been inspected and cleared** by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

PILAR MARILYNM. PAGAYUNAN

Director IV

Center for Food Regulation and Research

ANNA MARIE CELINA G. GARFIN, MD. MM. OIC-Director IV, Bureau of International Health Cooperation COMMISSIONER BIENVENIDO Y. RUBO Commissioner, Bureau of Customs

VIRGINIA P. TIMBOL FDRO IV, Regional Supervisor-RFO III FEB OF ZOZ4

RSN: Amount: OR Number: Date: hmr/has 20240119162551 P 510 31900 22 Jan 2024

Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines

Trunk Line +63 2 857 1900 Website: www.fda.gov.ph Fax +63 2 807 0751 Email : info@fda.gov.ph TÚVRheinland

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Republic of the Philippines Department of Health

FOOD AND DRUG ADMINISTRATION



24 January 2024

09-46374

MR. LUIS JOSE RAYMUNDO S. SASUMAN

Chief of Operations and Finance Convoy of Hope Philippines, Inc. 1924, Taft Avenue corner Bernabe Street, Brgy. 044, Pasay City



Dear Mr. Sasuman:

Please be informed that this Office recommends the release of the following food product donated by Convoy of Hope – 330 S. Patterson Springfield, MO 65802, US to **CONVOY OF HOPE PHILIPPINES**, **INC.** located at Municipal Nursery, Sta. Rosa 1, Marilao, Bulacan, Philippines:

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	1,122 cases 198 cases	June 2025 August 2025
Container Number MSMU 8949160	Seal Nu	mber 1635707

The release of said donated food products is on the condition that the said product **shall have been inspected and cleared** by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

PILAR MARILYN M. PAGAYUNAN

Director IV

Center for Food Regulation and Research

ANNA MARIE CELINA G. GARFIN, MD, MM OIC-Director IV. Bureau of International Health Cooperatio COMMISSIONER BIENVENIDO Y. RUBIO COMMISSIONER BUREAU of Customs

VIRGINIA P. TIMBOL FDRO IV, Regional Supervisor-RFO III FEB OF LULY him/has

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22 Jan 2024

Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines

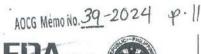
Trunk Line +63 2 857 1900 Website: www.fda.gov.ph Fax +63 2 807 0751 Email : info@fda.gov.ph















24 January 2024

MR. LUIS JOSE RAYMUNDO S. SASUMAN Chief of Operations and Finance Convoy of Hope Philippines, Inc. 1924, Taft Avenue corner Bernabe Street, Brgv. 044, Pasay City



Dear Mr. Sasuman:

Please be informed that this Office recommends the release of the following food product donated by Convoy of Hope – 330 S. Patterson Springfield, MO 65802, US to **CONVOY OF HOPE PHILIPPINES**, **INC.** located at Municipal Nursery, Sta. Rosa 1, Marilao, Bulacan, Philippines:

Product Name	Quantity	Expiry Date
Fortified Rice & Soy Protein Meal	1,296 cases	January 2026
Container Number MEDU 4512857	Seal Nu	mber UL-2662851

The release of said donated food products is on the condition that the said product <u>shall have</u> <u>been inspected and cleared</u> by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

PILAR MARILYN M. PAGAYUNAN

Director IV

Center for Food Regulation and Research

cc:

ANNA MARIE CELINA G. GARFIN, MD, MM
OIC-Director IV, Bureau of International Health Cooperation
COMMISSIONER BIENVENIDO Y, RUBIO
Commissioner, Bureau of Customs
VIRGINIA P. TIMBOL
FDRO IV, Regional Supervisor-RFO III

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Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines

Trunk Line +63 2 857 1900 Website: www.fda.gov.ph

Fax +63 2 807 0751 Email: info@fda.gov.ph



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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

AOCG Memo No. 40-2024

A modernized and credible customs administration that upholds good governance and is among the world's best

BOC-09-46304

MEMORANDUM

TO

ALL DISTRICT COLLECTORS

ALL SUB-PORT COLLECTORS
ALL OTHERS CONCERNED

FROM

ATTY. VENER S. BAQUIRAN

Deputy Commissioner

Assessment and Operations Coordinating Group

SUBJECT :

FOOD AND DRUG ADMINISTRATION (FDA)

RECOMMENDATION FOR THE RELEASE OF DONATED FOOD PRODUCTS FROM RISEN SAVIOR MISSIONS TO

ASSISI DEVELOPMENT FOUNDATION, INC.

DATE

06 February 2024

Forwarding the herein attached letters from Director Pilar Marilyn M. Pagayunan, Center for Food Regulation and Research, FDA, addressed to Ms. Angelita S. Evidente, Program Manager, Assisi Development Foundation, Inc. recommending clearance for the release of the following donated food products from Risen Savior Missions to ASSISI DEVELOPMENT FOUNDATION, INC.:

Date	Container Number	Seal Number	Product Name	Quantity	Expiry Date
18 January 2024	MSMU 8047166	UL- 0819170	FMSC MEAL 01-7 Manna Pack Rice (14- 1kg bags)	1,260 / boxes	Earliest of which is December 2026
18 January 2024	CAAU 5098877	UL- 0819171	FMSC MEAL 01-7 Manna Pack Rice (14- 1kg bags)	1,260 boxes	Earliest of which is December 2026
18 January 2024	FCIU / 7594959	UL- 2381828	FMSC MEAL 01-6 Manna Pack Rice (36- 370g bags)	1,260 boxes	Earliest of which is December 2026
24 January 2024	YLMU 8834657	UL- 2381827	FMSC MEAL 01-6 Manna Pack Rice (36- 370g bags)	1,260 boxes	Earliest of which is December 2026



AOCG Memo No. 40-2024 P-2

The release of the donated food products shall be subject to the following conditions:

- the products shall have been inspected and cleared by a representative from FDA – Regional Field Office;
- the clearance shall solely be for the release of the products from this Bureau and shall not be construed as an authorization for its distribution, sale, offer for sales, and use;
- FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food products; and
- the clearance is without prejudice to existing tariff rules and customs regulations.

For information and appropriate action.



. . . AOCG Memo No. 40-2024





Republic of the Philippines Department of Health FOOD AND DRUG ADMINISTRATION



18 January 2024

MS. ANGELITA S. EVIDENTE Program Manager **Assisi Development Foundation** 5/F Units 503-506 Prestige Tower F. Ortigas Jr. Road, Ortigas Center Pasig City, 1605 Philippines

#0641-2H BUREAU OF CUSTOMS MESSAGE CENTER ED F-- 1 IAM 3 0 2024 BY:

Dear Ms. Evidente:

Please be informed that this Office recommends the release of the following food products donated by Risen Savior Missions - 14533 Eureka Court Apple Valley MN 55124 US to ASSISI DEVELOPMENT FOUNDATION located at 5/F Units 503-506 Prestige Tower, F. Ortigas Jr. Road, Ortigas Center, Pasig City, 1605 Philippines:

Product Name	Quantity	Expiry Date
FMSC MEAL 01-7 Manna Pack Rice (14-1kg bags)	1,260 boxes	Earliest of which is December 2026
Container Number CAAU 5098877	Seal Number	UL-0819171

The release of said donated food products is on the condition that the said product shall have been inspected and cleared by a representative from the Food and Drug Administration (FDA) - Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

PILAR MAKILYN M. NAGAYUNAN Director IV

Center for Food Regulation and Research

ANNA MARIE CELINA G. GARFIN, MD, MM OIC-Director IV, Bureau of International Health Cooperate COMMISSIONER BIENVENIDO Y. RUBIO OIC, Bureau of Customs

ARNOLD G. ALINDADA, Dr.HCM, MPH, RMT Director II, SLC, Region IV-A, IV-B, V & NCR

RSN: Amount: OR Number: Date: limr/hsa

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Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines

Trunk Line +63 2 857 1900 Website: www.fda.gov.ph

Fax +63 2 807 0751 Email: info@fda.gov.ph

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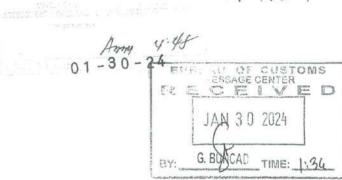


18 January 2024

09-46304

MS. ANGELITA S. EVIDENTE Program Manager Assisi Development Foundation 5/F Units 503-506 Prestige Tower

5/F Units 503-506 Prestige Tower F. Ortigas Jr. Road, Ortigas Center Pasig City, 1605 Philippines



Dear Ms. Evidente:

Please be informed that this Office recommends the release of the following food products donated by Risen Savior Missions – 14533 Eureka Court Apple Valley MN 55124 US to **ASSISI DEVELOPMENT FOUNDATION** located at 5/F Units 503-506 Prestige Tower, F. Ortigas Jr. Road, Ortigas Center, Pasig City, 1605 Philippines:

Product Name	Quantity	Expiry Date
FMSC MEAL 01-7 Manna Pack Rice (14-1kg bags)	1,260 boxes	Earliest of which is December 2026
Container Number MSMU 8047166	Seal Numbe	r UL-0819170

The release of said donated food products is on the condition that the said product <u>shall have</u> <u>been inspected and cleared</u> by a representative from the Food and Drug Administration (FDA) – Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

PILAR MAKILIYN VI. PAGAYUNAN

Director IV

Center for Food Regulation and Research

OIC, Bureau of Customs

cc:

ANNA MARIE CELINA G. GARFIN, MD, MM OIC-Director IV, Bureau of International Health Cooperatio COMMISSIONER BIENVENIDO Y. RUBIO

ARNOLD G. ALINDADA, Dr.HCM, MPH, RMT Director II, SLC, Region IV-A, IV-B, V & NCR RSN: Amount: OR Number: Date: hun/hsa 20240112095932 PhP 510 40600 12 Jan 2024

BUREAU OF CUSTOMS
PORT OPERATIONS SERVICE

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SY: No. 31 2024

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Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines

Trunk Line +63 2 857 1900 Website: www.fda.gov.ph Fax +63 2 807 0751 Email : info@fda.gov.ph Management System ISO 9001:2015 TÜVRheinland

MAL n









18 January 2024

MS. ANGELITA S. EVIDENTE Program Manager **Assisi Development Foundation** 5/F Units 503-506 Prestige Tower F. Ortigas Jr. Road, Ortigas Center Pasig City, 1605 Philippines

Dear Ms. Evidente:

19-46303 Hamps 01-30-24

Please be informed that this Office recommends the release of the following food products donated by Risen Savior Missions - 14533 Eureka Court Apple Valley MN 55124 US to ASSISI DEVELOPMENT FOUNDATION located at 5/F Units 503-506 Prestige Tower, F. Ortigas Jr. Road, Ortigas Center, Pasig City, 1605 Philippines:

Product Name	Quantity	Expiry Date
FMSC MEAL 01-6 Manna Pack Rice (36-370g bags)	1,260 boxes	Earliest of which is December 2026
Container Number FCIU 7594959	Seal Number I	UL-2381828

The release of said donated food products is on the condition that the said product shall have been inspected and cleared by a representative from the Food and Drug Administration (FDA) - Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

PILAR MARILYN

Director IV

Center for Food Regulation and Research

ANNA MARIE CELINA G. GARFIN, MD, MM OIC-Director IV, Bureau of International Health Cooperation COMMISSIONER BIENVENIDO Y. RUBIO OIC, Bureau of Customs

ARNOLD G. ALINDADA, Dr.HCM, MPH, RMT Director II, SLC, Region IV-A, IV-B, V & NCR

PCN. Amount: OR Number: Date: hmr/hso BUREAU OF CUSTOMS PORT OPERATIONS SERVICE

20240112095310 PhP 510 12 Jan 2024



Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines

Trunk Line +63 2 857 1900 Website: www.fda.gov.ph

Fax +63 2 807 0751 Email: info@fda.gov.ph CERTIFIED

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ISO 9001:2015







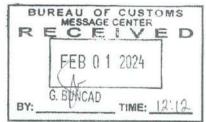


24 January 2024

MS. ANGELITA S. EVIDENTE

Program Manager **Assisi Development Foundation** 5/F Units 503-506 Prestige Tower F. Ortigas Jr. Road, Ortigas Center Pasig City, 1605 Philippines

09-46365



Dear Ms. Evidente:

Please be informed that this Office recommends the release of the following food products donated by Risen Savior Missions - 14533 Eureka Court Apple Valley MN 55124 US to ASSISI DEVELOPMENT FOUNDATION located at 5/F Units 503-506 Prestige Tower, F. Ortigas Jr. Road, Ortigas Center, Pasig City, 1605 Philippines:

Product Name	Quantity	Expiry Date
FMSC MEAL 01-6 Manna Pack Rice (36-370g bags)	1,260 boxes	Earliest of which is December 2026
Container Number YLMU 8834657	Seal Number	r UL-2381827

The release of said donated food products is on the condition that the said product shall have been inspected and cleared by a representative from the Food and Drug Administration (FDA) - Regional Field Office.

This clearance shall only be for the RELEASE of the product from the Bureau of Customs and shall not be construed as an authorization for its distribution, sale, offer for sales and use. FDA shall not be held liable for any damage, injury, illness, death that may result from the distribution and use of the donated food product.

This clearance is without prejudice to existing tariff rules and customs regulations.

For inspection schedule, please contact the FDA – Regional Field Office at rfoncr@fda.gov.ph.

Very truly yours,

PILAR MARILYN M **PAGAYUNAN**

Director IV

Center for Food Regulation and Research

ANNA MARIE CELINA G. GARFIN, MD, MM OIC-Director IV, Bureau of International Health Coop COMMISSIONER BIENVENIDO Y. RUBIO OIC, Bureau of Customs

ARNOLD G. ALINDADA, Dr.HCM, MPH, RMT Director II, SLC, Region IV-A, IV-B, V & NCR

Date. hmr/hso

RSN:

Amount:

OR Number:

20240119160828 PhP 510 30000 22 Jan 2024

REAL OF CUSTOMS OF ACCOUNTIONS SERVICE FEB 05 2024 Noriel Elingalla

Civic Drive, Filinvest Corporate City, Alabang 1781 Muntinlupa, Philippines

Trunk Line +63 2 857 1900 Website: www.fda.gov.ph

Fax +63 2 807 0751 Email: info@fda.gov.ph TÜVRheinland

Management ISO 9001:2015







AOCG Memo No. 42 - 2024

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

MEMORANDUM

TO

ALL DISTRICT and SUB-PORT COLLECTORS

ALL CHIEFS, FORMAL ENTRY DIVISION

AND FORMAL ENTRY DIVISION PERSONNEL

FROM

ATTY VENER S. BAQUIRAN

Deputy Commission .

Assessment and Operations Coordinating Group (AOCG)

SUBJECT :

TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS

(TCC/AR)

DATE

06 February 2024

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 February 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-1017	"FROZEN SALMON HEADS"	0303.99.00.200	MFN – 7% ad valorem ✓ PH-EFTA FTA (NOR) – Zero* ✓
23-1040	"KAMA DIESEL TRUCK, MODEL: M37"	8704.22.51	MFN – 20% ad valorem ACFTA – 5% ad valorem* RCEP – 20% ad valorem*
23-1065	"BLACK PEPPERCORN GRINDER (28 G)"	0904.11.20	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 5% ad valorem* AHKFTA – 14% ad valorem* AIFTA – 11.25% ad valorem* AJCEPA – Zero* AKFTA – 5% ad valorem* RCEP – 15% ad valorem*

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





AOCG Memo No. 42-2024 p.2

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF CUSTOMS

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-1076	"DAELIMPOLY XP9200E ETHYLENE-HEXENE COPOLYMER METALLOCENE LLDPE"	3901.40.00	MFN – 3% ad valorem / AKFTA – 3% ad / valorem* RCEP – Zero* /
23-1077	"LCD PANEL AND CABINET, MODEL: DEVANT 32STW101"	8529.90.91	MFN – Zero ✓ ACFTA – Zero*✓ RCEP – Zero*✓
24-001	"SOMACY SP-006 – FERMENTED WHEAT FLOUR EXTRACT (FEED SUPPLEMENT) – POWDER"	2309.90.20	MFN – Zero ✓ PJEPA – Zero * ✓ AJCEPA – Zero * ✓ RCEP – Zero * ✓
24-002	"SIGGI'S® BLACK CHERRY 4% MILKFAT YOGHURT"	0403.20.91	MFN – 7% ad valorem- AANZFTA – Zero*-/ RCEP – Zero*-/
24-003	"SIGGI'S® MIXED BERRY 4% MILKFAT YOGHURT"	0403.20.91	MFN – 7% ad valorem√ AANZFTA – Zero*√ RCEP – Zero*√
24-010	"ZAMIPRO-LSL"	2309.90.20	MFN – Zero ✓ ACFTA – Zero*✓ RCEP – Zero*✓

For information, guidance and strict compliance.

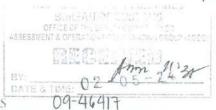
CC: COMMISSIONER OF CUSTOMS

MASTER CO

AOCG Memo No. 42-2024 p-3







REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Ref. No. 24-015

02 February 2024

COMMISSIONER BIENVENIDO Y. RUBIO

Bureau of Customs G/F OCOM Building 16th Street, South Harbor Gate 3 Port Area, Manila

Dear Commissioner Rubio:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-1017, 23-1040, 23-1065, 23-1076, 23-1077, 24-001, 24-002, 24-003, and 24-010, issued by this Commission on 02 February 2024. These Advance the Commission's website been posted on Rulings have also www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Trail P The

MARILOU P. MENDOZA

Chairperson

Encl: As stated

The Secretary CC: Department of Finance

Manila

BUREAU OF CUSTOMS MESSAGE CENTER TIME: Q

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AOCG Memo No. 22-2024 P.+

REPUBLIC OF THE PHILIPPINES

Tariff Commission

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY

AHTN 0303.99.00.200 MFN - 7% ad valorem PH-EFTA FTA (NOR) - Zero

	23-1017
3	DATE ISSUED

4 DESCRIPTION OF GOOD

"FROZEN SALMON HEADS"

Based on the processing statement and photographs of the products submitted, subject articles are frozen salmon heads (*Salmo salar*) in straight and v-cuts. These are bulk-packed in cartons.





5 REASONS FOR CLASSIFICATION

Heading 03.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers fish, frozen, excluding fish fillets and other fish meat of heading 03.04. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers fish, frozen, whether whole, headless, gutted, or in cuts containing bones or cartilage. However, the heading does not include fish fillets and other fish meat of heading 03.04. The fish may be packed with salt or ice or sprinkled with salt water as a temporary preservative during transport. Edible fish offal separated from the rest of the body of the fish (e.g., skins, tails, maws (swim bladders), heads and halves of heads (with or without the brains, cheeks, tongues, eyes, jaws, or lips), stomachs, fins, tongues), as well as livers, roes and milt, fresh or chilled, are also classified in this heading.

In view thereof, subject articles are classified under AHTN 2022 subheading 0303.99.00.200, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Norway, subject to submission of an Origin Declaration.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Lail P Tung

MARILOU P. MENDOZA Chairperson







AOCG Memo No. 42-2024 P. 5

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY

AHTN 8704.22.51 MFN - 20% ad valorem ACFTA - 5% ad valorem RCEP - 20% ad valorem

-	TCC (AR) NO.
	23-1040
3	DATE ISSUED

4 DESCRIPTION OF GOOD

"KAMA DIESEL TRUCK, MODEL: M37"

Based on the technical specifications submitted, subject article is a completely built-up (CBU) motor vehicle with a single cab and an open drop-side truck body for the transport of goods. Subject article has the following specifications:

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	7-0-0	""
-	A Distance of the	

Gross Vehicle Weight (kg)	7,500	
Engine displacement / fuel type	2,771 cc / diesel	
Dimension (L x W x H) (mm)	5,995 x 2,020 x 2,940	

5 REASONS FOR CLASSIFICATION

Heading 87.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds.

In view thereof, subject article is classified under AHTN 2022 subheading 8704.22.51, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of 20% ad valorem, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter."

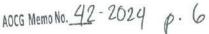
This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Trail P Tundy

MARILOU P. MENDOZA
Chairperson











REPUBLIC OF THE PHILIPPINES

Tariff Commission

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY

AHTN 0904.11.20

MFN - 15% ad valorem

ATIGA - Zero

AANZFTA - Zero

ACFTA - 5% ad valorem

AHKFTA - 14% ad valorem AIFTA - 11.25% ad valorem

AJCEPA - Zero

AKFTA - 5% ad valorem

RCEP - 15% ad valorem

02 February 2024

23-1065

3

TCC (AR) NO.

DATE ISSUED

DESCRIPTION OF GOOD

"BLACK PEPPERCORN GRINDER (28 g)"

Based on the product specifications, ingredient declaration, material safety data sheet, certificate of analysis, and sample submitted, subject article consists of dried, whole immature wrinkled-skin berries of Piper nigrum L., with dark-brown to black colour and with a hot, woody, piney flavour. Subject article is packed in a single-use, non-refillable 28-g glass bottle with a built-in grinder cap.



REASONS FOR CLASSIFICATION

Heading 09.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, pepper of the genus Piper. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the term pepper of the genus Piper includes the seeds or fruits of all pepper plants of the genus Piper, except Cubeb pepper (Piper cubeba). The main commercial variety is pepper of the species Piper nigrum, which takes the form of black or white pepper. Black pepper-corns are obtained from the unripe fruits by sun-drying or smoking, sometimes after treatment with boiling water. White pepper is prepared from the nearly ripe fruit from which the pulp and outer coating of the seed have been removed by soaking or slight fermentation. White pepper is also often prepared from black pepper-corns by grinding off the outer parts. White pepper, which is in fact yellowish grey, is not so pungent as black.

In view thereof, subject article is classified under AHTN 2022 subheading 0904.11.20, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:





AOCG Memo No. 42-2624 P. 7

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	5	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	14	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	11.25	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	5	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	15	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

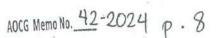
This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MARILOU P. MENDOZA

Chairperson







REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY

AHTN 3901.40.00 MFN - 3% ad valorem AKFTA - 3% ad valorem RCEP - Zero

1101	23-1076
3	DATE ISSUED

4 DESCRIPTION OF GOOD

"DAELIMPOLY XP9200E ETHYLENE-HEXENE COPOLYMER METALLOCENE LLDPE"

Based on the technical specifications, safety data sheet, manufacturing process flowchart, testing report, and photograph of the product submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 94% ethylene and more than 6% 1-hexene, with slip and anti-block additives. It is in the form of white to off-white pellets, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of lamination, agriculture, and high strength films.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression "copolymers" covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6 (b) to this Chapter states that in headings 39.01 to 39.14, the expression "primary forms" applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Form "AK"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

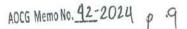
Trail P Thurly

MARILOU P. MENDOZA Chairperson









REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY	1 2	TCC (AR) NO.
AHTN 8529.90.91		23-1077
MFN - Zero	3	DATE ISSUED
ACFTA - Zero RCEP - Zero		02 February 2024

4 DESCRIPTION OF GOOD

"LCD PANEL AND CABINET, MODEL: DEVANT 32STW101"

Based on the technical specifications and drawings submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a light-emitting diode (LED) television (TV) set. It consists of the following major parts:

Quantity	Part Name	Description	
1	Front cover	Cover in front panel	
1	Open cell Key display component of television		
1	Diffusion film	Backlight component, spreads the brightness evenly	
1	Diffusion plank	Backlight component, spreads the light	
1	Reflection film	Im Reflects the light from LED bar	
1	LED bar Light source of LED panel		
1	Angle bead	Protects open cell corners	
1	Middle frame	To fix open cell	
1	Mainboard cabinet	To fix mainboard	

Subject parts are to be imported as a sub-assembled TV module without the tuner. The assembly/module, together with the motherboard, main board, power supply, control board, Wi-Fi unit, speaker wires, infrared adaptor, Bluetooth, stickers and labels, screws, and other parts will be assembled locally to make a complete LED TV set.

5 REASONS FOR CLASSIFICATION

Heading 85.29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to general provisions regarding the classification of parts, this heading covers parts of the apparatus of the five preceding headings. The range of parts classified here includes cases and cabinets specialised to receive the apparatus of headings 85.25 to 85.28.

In view thereof, subject article, is classified under AHTN 2022 subheading 8529.90.91, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MARILOU P. MENDOZA Chairperson





AOCG Memo No. 42-2024 p- 10

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2022 CODE AND 2024 RATE/S OF IMPORT	DUTY 2 TCC (AR) NO
AHTN 2309.90.20	24-001
MFN - Zero	3 DATE ISSUED
PJEPA - Zero	
AJCEPA - Zero	02 February 2024
RCEP - Zero	

DESCRIPTION OF GOOD

"SOMACY SP-006 - FERMENTED WHEAT FLOUR EXTRACT (FEED SUPPLEMENT) - POWDER"

Based on the certificate of composition, Certificate of Product Registration from the Bureau of Animal Industry (BAI), certificate of analysis, material safety and product data sheets, product specifications, manufacturing process flowchart, and photograph of the packaging submitted, subject article is a feed supplement composed of fermented wheat flour extract, dextrin, and defatted rice bran. It is in the form of a grayish-yellow to light brown powder. Packed in 10-kg bags, subject article is added to animal feeds at a rate of 100 to 200 g per ton of feeds, to promote effective utilization of nutrients contained in swine, poultry, and cultured fish feeds.

REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero; Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "JP"; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of CO Form "AJ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

> FOR THE COMMISSION Travil P Tunky

MARILOU P. MENDOZA

Chairperson







AOCG Memo No. 42-2024 p.[1

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY

AHTN 0403.20.91 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero

	TCC (AR) NO. 24-002
3	DATE ISSUED

4 DESCRIPTION OF GOOD

"SIGGI'S® BLACK CHERRY 4% MILKFAT YOGHURT"

Based on the finished product specifications, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a black cherry-flavoured thick yoghurt with purplish-brownish-red colour. It is made from skim milk, cream (from milk), milk solids, black cherries, cane sugar, lemon juice concentrate, stabilizer, and live yoghurt cultures. Containing 4% fat, subject article is packed in a 125-g plastic tub (with paper sleeve) placed inside a carton box.



5 REASONS FOR CLASSIFICATION

Note 2 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.

Heading 04.03 of the AHTN 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved. Apart from the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter, flavourings, fruit (including pulp and jams), nuts or cocoa.

In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form "AANZ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Trail P Truly

MARILOU P. MENDOZA Chairperson







AOCG Memo No. 42-2024 p. 12 REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY

AHTN 0403.20.91 MFN - 7% ad valorem AANZFTA - Zero RCEP - Zero

	TCC (AR) NO. 24-003
	24-003
3	DATE ISSUED

4 DESCRIPTION OF GOOD

"SIGGI'S® MIXED BERRY 4% MILKFAT YOGHURT"

Based on the finished product specifications, manufacturing process flowchart, Certificate of Product Registration from the Food and Drug Administration (FDA), and photograph of the product submitted, subject article is a mixed berry-flavoured thick yogurt with a pink colour. It is made from skim milk, cream (from milk), milk solids, mixed berries (raspberry, blackberry, and strawberry), cane sugar, stabilizer, and live yoghurt cultures. Containing 4% fat, subject article is packed in a 125-g plastic tub (with paper sleeve) placed inside a carton box.



5 REASONS FOR CLASSIFICATION

Note 2 to Chapter 4 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that for the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.

Heading 04.03 of the AHTN 2022 covers, among others, yogurt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers buttermilk, and all fermented or acidified milk and cream and includes curdled milk and cream, yogurt and kephir. The products of this heading may be in liquid, paste or solid (including frozen) form and may be concentrated (e.g., evaporated or in blocks, powder or granules) or preserved. Apart from the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter, flavourings, fruit (including pulp and jams), nuts or cocoa.

In view thereof, subject article is classified under AHTN 2022 subheading 0403.20.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form "AANZ"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Trail P Tundy

MARILOU P. MENDOZA Chairperson









REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY

AHTN 2309.90.20 MFN - Zero ACFTA - Zero RCEP - Zero

	24-010
3	DATE ISSUED

4 DESCRIPTION OF GOOD

"ZAMIPRO-LSL"

Based on the product information sheet, product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), safety data sheet, and photograph of the packaging submitted, subject article is a water-soluble probiotic feed additive in the form of a white powder. It is composed of *Bacillus subtilis*, *Bacillus licheniformis*, *Lactobacillus plantarum*, and glucose. Packed in boxes containing 10 pieces of 100-g foil pouches, subject article is to be mixed at a rate of 1 gram per 1 to 4 liters of animal drinking water, to aid in the development and maintenance of intestinal health and performance of poultry, pigs, and aquaculture species.



5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Laik P Lung

Chairperson





AOCG Memo No. 43-2024

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

MEMORANDUM

TO

ALL DISTRICT and SUB-PORT COLLECTORS

ALL CHIEFS, FORMAL ENTRY DIVISION

AND FORMAL ENTRY DIVISION PERSONNEL

FROM

ATTY VENER S. BAQUIRAN

Deputy Commissioner .

Assessment and Operations Coordinating Group (AOCG)

SUBJECT

TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS

(TCC/AR)

DATE

06 February 2024

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 01 February 2024 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2024 RATES OF DUTY
23-1058	"ALBANIAN SAGE RUBBED"	1211.90.19.100	MFN – 3% ad valorem ✓
23-1075	"GOLDLEAF STOCKFOOD MILK POWDER – FEED GRADE"	2309.90.20	MFN - Zero ✓ ATIGA - Zero*✓ AANZFTA - Zero*✓ ACFTA - Zero*✓ AHKFTA - Zero*✓ AIFTA - Zero*✓ AJCEPA - Zero*✓ AKFTA - Zero*✓ RCEP - Zero*✓
23-1081	"ICE BREAKERS MINTS SPEARMINT"	2106.90.99	MFN – 7% ad valorem -

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS







AOCG Memo No.

REPUBLIC OF THE PHILIPPINES

69-46397

TARIFE COMMISSION

Ref. No. 24-014

01 February 2024

COMMISSIONER BIENVENIDO Y. RUBIO

Bureau of Customs G/F OCOM Building 16th Street, South Harbor Gate 3 Port Area, Manila

Dear Commissioner Rubio:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-1058, 23-1075, and 23-1081, issued by this Commission on 01 February 2024. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MARILOU P. MENDOZA

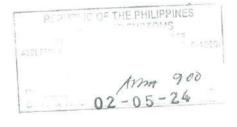
Chairperson

As stated Encl:

The Secretary CC:

Department of Finance

Manila DIREC





4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960 Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph Email Addresses: TC.Assist@mail.tariffcommission.gov.ph / Records@tariffcommission.gov.ph







AOCG Memo No. 43 - 2024 + 3

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY

AHTN 1211.90.19.100 MFN - 3% ad valorem

	23-1058
3	DATE ISSUED

4 DESCRIPTION OF GOOD

"ALBANIAN SAGE RUBBED"

Based on the quality assurance sheet, manufacturing process flowchart, and photograph of the product submitted, subject article consists of dried leaves of Albanian sage (*Salvia officinalis Linnaeus*). Packed in 10-kg bags, subject article is used as a spice seasoning and as a ready-to-eat condiment.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 12 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 of the AHTN 2022 covers plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers vegetable products of a kind used primarily in perfumery, in pharmacy or medicine, or for insecticidal, fungicidal, parasiticidal or similar purposes. They may be in the form of whole plants, mosses or lichens, or of parts (such as wood, bark, roots, stems, leaves, flowers, petals, fruits and seeds (other than oleaginous fruits and oil seeds classified in headings 12.01 to 12.07)), or in the form of waste resulting, in the main, from mechanical treatment. They remain in the heading whether fresh, chilled, frozen or dried, whole, cut, crushed, ground or powdered or (where appropriate) grated or hulled. Products of this heading impregnated with alcohol remain classified here.

The following products are included in the heading, among others, sage (Salvia officinalis): leaves and flowers.

In view thereof, subject article is classified under AHTN 2022 subheading 1211.90.19.100, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MARILOUP MENDOZA

MARILOU P. MENDOZA Chairperson







AOCG Memo No. 43-2024 p-4

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY

AHTN 2309.90.20

MFN - Zero

ATIGA - Zero

AANZFTA - Zero

ACFTA - Zero

AHKFTA - Zero

AIFTA - Zero

AJCEPA - Zero

RCEP - Zero

AKFTA - Zero

01	Fe	bruary	2024

TCC (AR) NO. 23-1075

DATE ISSUED

DESCRIPTION OF GOOD

"GOLDLEAF STOCKFOOD MILK POWDER - FEED GRADE"

Based on the ingredients declaration, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), hazard control plan, material safety data sheet, and product label submitted, subject article is a soluble milk powder blend composed of dairy-based powder, whey powder, creamer, full cream milk powder, soy protein, butter flavour, and wheat flour. Packed in 25-kg bags, subject article is to be added to piglet feeds at a rate of 10% to 30%, as a source of protein and energy.

REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:





AOCG Memo No. 43-2024 9 -5

2	TCC (AR) NO.
	23-1075

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form Al
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Trail P Tunday

MARILOU P. MENDOZA

Chairperson





AOCG Memo No. 743 - 2624 P-6

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2022 CODE AND 2024 RATE/S OF IMPORT DUTY

AHTN 2106.90.99 MFN - 7% ad valorem

2	TCC (AR) NO.
	23-1081
3	DATE ISSUED
	01 February 2024

4 DESCRIPTION OF GOOD

"ICE BREAKERS MINTS SPEARMINT"

Based on the product specifications, production process flowchart, and sample submitted, subject articles are sugar-free, spearmint-flavoured, white lozenges with green crystals. These are composed of sorbitol, maltodextrin, maltitol, natural and artificial mint flavour, aspartame, gum acacia, magnesium stearate, soy lecithin, and artificial colours. Subject articles are packed in 1.5 oz (42 g) plastic containers.



5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, *inter alia*, sweets, gums and the like (for diabetics, in particular) containing synthetic sweetening agents (e.g., sorbitol) instead of sugar.

In view thereof, subject articles are classified under AHTN 2022 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MARILOU P. MENDOZA

Trail P Thurly

Chairperson







AOCG Memo No. 45 - 2024

A modernized and credible customs administration that uphoids good governance and is among the world's best

MEMORANDUM

TO

ALL DISTRICT COLLECTORS

DEPUTY COLLECTORS FOR OPERATIONS

CHIEFS, LAW DIVISION

CHIEFS, ACDD OR EQUIVALENT UNITS

ALL OTHERS CONCERNED

FROM

ATTY VENER S. BAQUIRAN

Deputy Commissioner, AOCG

SUBJECT

REVIEW OF PROCEDURES RE MONITORING AND

DISPOSITION OF OVERSTAYING CONTAINERS

DATE

05 February 2024

Pursuant to the Memorandum of the Commissioner to conduct a review of the existing procedures of overstaying containers in all Collection Districts, and to submit findings and recommendations on the said matter, all District Collectors are hereby directed to submit a process flow chart on the Abandonment of Goods including the timelines, if any, pertinent regulations relative thereto and recommendations on how to improve the process.

All District Collectors are further directed to submit the required process flow and data, on or before February 14, 2024. You can submit your compliance to acdmd.pos.aocg@customs.gov.ph. For further inquiries or concerns, you may contact Mr. Keinworth Liceralde at #09770616700.

For strict and immediate compliance.

AOCG Memo No. 46 - 2024





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BOC-09-46366

MEMORANDUM

TO

ALL SUB-PORT COLLECTORS

ALL OTHERS CONCERNED

FROM

ATTY-VENER S. BAQUIRAN

Deputy Commissioner

Assessment and Operations Coordinating Group

SUBJECT :

FOOD AND DRUG ADMINISTRATION (FDA) RECOMMENDATION FOR THE RELEASE OF DONATED PHARMACEUTICAL PRODUCTS FROM MAXAID-USA TO PHILIPPINE GENERAL HOSPITAL, DEPARTMENT OF

MEDICINE - DIVISION OF HEMATOLOGY.

DATE

08 February 2024

Forwarding the herein attached letter dated 25 January 2024 from Director Jesusa Joyce N. Cirunay, Center for Drug Regulation and Research, FDA, addressed to Dr. Johaniah Macabantog, Chief Fellow, PGH, recommending clearance for the release of donated pharmaceutical products from MaxAid-USA to Philippine General Hospital, Department of Medicine-Division of Hematology.

Product Description (Generic/Dosage Strength and Form/Brand)	Batch/Lot No.	Expiry Date	Quantity
Dasatinib (Sprycel) 50 mg Tablet Packaging: HDPE bottle x 60's (Box of 1's) Manufactured by: Patheon Inc., - 2100 Syntex Court, Mississauga, Ontario Canada Storage conditions: Store at temperatures between 20-25°C.	CMYSBA1	30 June 2025	390 bottles
Dasatinib (Sprycel) 70 mg Tablet Packaging: HDPE bottle x 60's (Box of 1's) Manufactured by: AstraZeneca Pharmaceuticals LP, 4601 Highway 62 East, Mount Vernon, IN 47620 United States of America Storage conditions: Store at temperatures between 20-25°C	PJ3058A1	31 July 2025	259 bottles

AOCG Memo No. 46 - 2024 P.2



The release of the said donated pharmaceutical products, intended for cancer patients, is on the condition that:

- the said products shall have a shelf-life of not less than 12 months at the time of arrival;
- 2. the labels (primary, secondary, and product information) shall be in the English language; and
- 3. the clearance is without prejudice to tariff rules and customs regulations.

For information and appropriate action.