



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

18 January 2023

CUSTOMS MEMORANDUM CIRCULAR No. 27-2023

To: The Assistant Commissioner
All Deputy Commissioners
All Directors and Division Chiefs
All District/ Port Collectors
All Others Concerned

SUBJECT: TARIFF COMMISSION NOTICE OF INADVERTENT CLERICAL ERROR IN TWO (2) ASEAN HARMONIZED TARIFF NOMENLCATURE (AHTN) 2022 CODES

With refence to the above-mentioned subject, attached herewith is the letter from the Tariff Commission (TC) dated 12 January 2023 giving notice to inadvertent clerical error in two (2) AHTN 2022 codes indicated under Annex A of the Executive Order (EO) No. 10, s. 2022, entitled "*Extending 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*".

For information and guidance.

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


FEB 08 2023
YOGI FILEMON L. RUIZ
Acting Commissioner
 BOC-09-37129

CMC No: 27-2023 p.2



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SANITIZING # 09-37123 hmd
EMAIL



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. OCC-2023-002

12 January 2023



1/16
2:30

EXECUTIVE SECRETARY LUCAS P. BERSAMIN

Office of the Executive Secretary
Malacañang Complex,
J.P. Laurel Street, San Miguel, Manila
Email: mro@malacanang.gov.ph



Dear **Executive Secretary Bersamin:**

This has reference to Executive Order (EO) No. 10, s. 2022, entitled "Extending 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'", which took effect on 05 January 2023 after its complete publication in the *Daily Tribune* on the same date.

This Commission, being the administrator of the Philippine Tariff Schedules and Tariff Nomenclatures pursuant to Section 1603(c) of Republic Act (RA) No. 10863, or the *Customs Modernization and Tariff Act* (CMTA), respectfully gives notice of the inadvertent clerical error in two (2) of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 Codes indicated under Annex A of the abovementioned EO, to wit:

Hdg. No.	AHTN 2022 Code	Description	MFN Rate of Duty (%)	
			2023	Starting 01 January 2024
(1)	(2)	(3)	(4)	(5)
10.05		Maize (corn).		
	1005.10.00	- X X X		
	1005.90	- Other :		
	1005.90.10	-- X X X		
		-- Other :		
	1005.90.91	--- Fit for human consumption :		
	1006.90.91.100	---- In-Quota	5	35
	1006.90.91.200	---- Out-Quota	15	50
	1005.90.99	--- Other :		
	1005.90.99.100	---- In-Quota	5	35
	1005.90.99.200	---- Out-Quota	15	50

(Emphasis ours.)

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP (AOCG)

RECEIVED

12 JAN 2023

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1195 Philippines
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3215 / (632) 8921-7960 / (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



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Based on the foregoing table, the AHTN 2022 Heading for "Maize (corn)" is 10.05 (see column no. 1). Thus, all Subheadings falling under this Heading (see column no. 2) should have the same first four (4) digits of "1005". Accordingly, "Maize (corn), Fit for human consumption" falls under AHTN 2022 Subheading 1005.90.91 and "Maize (corn), Other" falls under AHTN 2022 Subheading 1005.90.99 (see column no. 2). It follows, therefore, that the AHTN 2022 Codes for the In-Quota and Out-Quota tariff rates of "Maize (corn), Fit for human consumption" under AHTN 2022 Subheading 1005.90.91 should thus be "1005.90.91.100" and "1005.90.91.200", respectively, to wit:

Hdg. No.	AHTN 2022 Code	Description	MFN Rate of Duty (%)	
			2023	Starting 01 January 2024
(1)	(2)	(3)	(4)	(5)
10.05		Maize (corn).		
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	1005.90.99.100	---- In-Quota	5	35
	1005.90.99.200	---- Out-Quota	15	50

(Emphasis ours.)

This Commission hopes that it has clarified the matter in order to avoid any confusion that may arise in the interpretation of the schedule of tariff rates (Annex A) of EO No. 10, s. 2022.

Thank you.

Respectfully yours,

MariLou P. Mendoza
Digitally signed

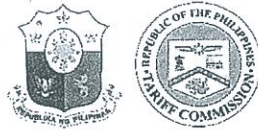
MARILOU P. MENDOZA
Chairperson

cc: **UNDERSECRETARY MERCEDITA A. SOMBILLA**
Department of Agriculture
Email: mercedita.sombilla@da.gov.ph

ACTING COMMISSIONER YOGI FILEMON I. RUIZ
Bureau of Customs
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DIRECTOR BIEN A. GANAPIN
National Economic and Development Authority (NEDA) –
NEDA Board Committee on Tariff and Related Matters Secretariat
Email: BAGanapin@neda.gov.ph / trmsecretariat@neda.gov.ph

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BOC-09-37123

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. OCC-2023-002

12 January 2023



EXECUTIVE SECRETARY LUCAS P. BERSAMIN

Office of the Executive Secretary
Malacañang Complex,
J.P. Laurel Street, San Miguel, Manila
Email: mro@malacanang.gov.ph

Dear Executive Secretary Bersamin:

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This Commission, being the administrator of the Philippine Tariff Schedules and Tariff Nomenclatures pursuant to Section 1603(c) of Republic Act (RA) No. 10863, or the *Customs Modernization and Tariff Act* (CMTA), respectfully gives notice of the inadvertent clerical error in two (2) of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 Codes indicated under Annex A of the abovementioned EO, to wit:

Hdg. No.	AHTN 2022 Code	Description	MFN Rate of Duty (%)	
			2023	Starting 01 January 2024
(1)	(2)	(3)	(4)	(5)
10.05		Maize (corn).		
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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



12 JAN 2023

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Hdg. No.	AHTN 2022 Code	Description	MFN Rate of Duty (%)	
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(Emphasis ours.)

This Commission hopes that it has clarified the matter in order to avoid any confusion that may arise in the interpretation of the schedule of tariff rates (Annex A) of EO No. 10, s. 2022.

Thank you.

Respectfully yours,

MariLou P. Mendoza

Digitally signed



MARILOU P. MENDOZA

Chairperson

cc: **UNDERSECRETARY MERCEDITA A. SOMBILLA**
Department of Agriculture
Email: mercedita.sombilla@da.gov.ph

ACTING COMMISSIONER YOGI FILEMON I. RUIZ
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DIRECTOR BIEN A. GANAPIN
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