



BUREAU OF CUSTOMS

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ACCOUNTABILITY

29 June 2022

CUSTOMS MEMORANDUM CIRCULAR

NO. 97 - 2022

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

SUBJECT: IMPLEMENTATION OF THE ASEAN HARMONIZED TARIFF NOMENCLATURE (AHTN) 2022 VERSION

Attached herein are two letters both dated June 24, 2022 from the Tariff Commission (TC), informing of the National Economic and Development Authority (NEDA) Board May 27, 2022 approval of the adoption and implementation of the 2022 version of the ASEAN Harmonized Tariff Nomenclature (AHTN 2022) by July 01, 2022. The same also informs that all Advance Rulings on Tariff Classification issued under Section 1100 of the Customs Modernization and Tariff Act (CMTA) that are based on AHTN 2017 are no longer considered valid starting 01 July 2022.

In view of this development, the AHTN 2022 nomenclature, with updated 2022 Most Favoured Nation (MFN) and Free Trade Agreement (FTA) tariff rates in Excel file was provided together with the two (2) way Correlation Tables, also in Excel File.

It was also noted that for the ASEAN-China FTA (ACFTA) and ASEAN-Korea FTA (AKFTA) schedules, two (2) tariff rates were provided. The rates in Column E for ACFTA and Column F for AKFTA are those that are in the Executive Order (EO) implementing the said FTAs. However, due to the reciprocal treatment embodied in the Trade in Goods Agreements of both FTAs, the applicable rates for imports accompanied by Certificates of Origin Form E (for ACFTA) and AK (for AKFTA) are in Columns F and G, respectively.

For information and guidance.

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


REY LEONARDO B. GUERRERO
Commissioner



BOC-09-31612

A Modernized and Credible Customs Administration That is Among the World's Best

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CMC No. 97-2022



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. OCC-2022-018

24 June 2022

COMMISSIONER REY LEONARDO B. GUERRERO

Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila
Email: boc.ocom@customs.gov.ph
comm.boc@gmail.com



BOC-09-31612



Dear Commissioner Guerrero:

On 27 May 2022, the National Economic and Development Authority (NEDA) Board approved the adoption and implementation of the 2022 version of the ASEAN Harmonised Tariff Nomenclature (AHTN 2022) by 01 July 2022. In view of this development, this Commission is hereby providing the AHTN 2022 nomenclature, with updated 2022 Most Favoured Nation (MFN) and Free Trade Agreement (FTA) tariff rates, for the Bureau's ready reference (see attached Excel file).¹ We have also provided the two-way Correlation Tables in a separate Excel file.

Please note that for the ASEAN-China FTA (ACFTA) and ASEAN-Korea FTA (AKFTA) schedules, two tariff rates were provided. The rates in Column E for ACFTA and Column F for AKFTA are those that are in the Executive Order implementing the said FTAs. However, due to the reciprocal treatment embodied in the Trade in Goods Agreements of both FTAs, the applicable rates for imports accompanied by Certificates of Origin Form E (for ACFTA) and AK (for AKFTA) are in Columns F and G, respectively.

Please be advised further that with the implementation of AHTN 2022, all Advance Rulings on Tariff Classification issued under Section 1100 of the Customs Modernization and Tariff Act (CMTA) that are based on AHTN 2017 shall no longer be considered valid.

For any queries or concerns, please feel free to coordinate with Director Ma. Lourdes M. Saluta of the Research, Investigation and International Trade Analysis Service, at the following email addresses: TC.Assist@mail.tariffcommission.gov.ph and Records@tariffcommission.gov.ph.

Thank you.

Very truly yours,

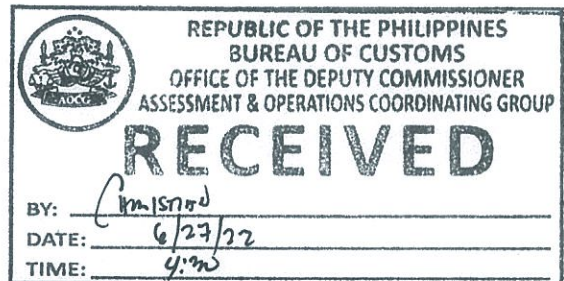
MariLou P. Mendoza Digitally signed

MARILOU P. MENDOZA
Chairperson

Attachments: as stated

cc: Deputy Commissioner Edward James A. Dy-Buco
Assessment & Operations Coordinating Group, BOC
Email: edwardjames.dybuco@customs.gov.ph

Mr. Joshua De Rueda
Tariff Update Team
BOC-AOCG-IAS
Email: derueda89joshua@gmail.com

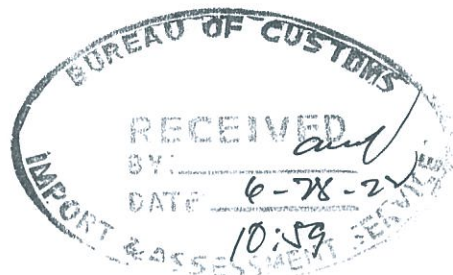
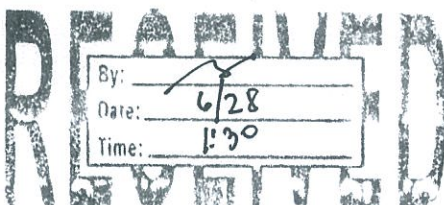


¹ In a letter dated 04 May 2022, this Commission already furnished the Bureau, through Deputy Commissioner Edward James A. Dy-Buco, with an advance copy of AHTN 2022 with the 2022 MFN rates of duty.

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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 Address: TC.Assist@mail.tariffcommission.gov.ph



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

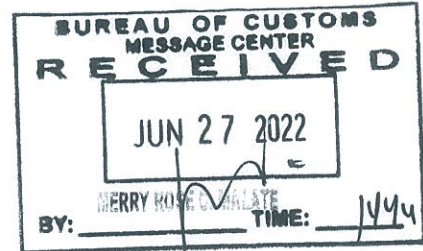
TCOC Ref. No. OCC-2022-016

24 June 2022

POC - 09 - 3/6/22

SECRETARY CARLOS G. DOMINGUEZ III

Department of Finance
DOF Building, BSP Complex,
Roxas Boulevard,
1004 Metro Manila
Email: secfin@dof.gov.ph



Dear **Secretary Dominguez**:

On 27 May 2022, the National Economic and Development Authority (NEDA) Board approved the adoption and implementation of the 2022 version of the ASEAN Harmonised Tariff Nomenclature (AHTN 2022) by 01 July 2022.

In accordance with this development, it is respectfully informed that all Advance Rulings on Tariff Classification issued pursuant to Section 1100 (*Classification Ruling*) of the Customs Modernization and Tariff Act (CMTA) that are based on AHTN 2017 are no longer considered valid starting 01 July 2022.

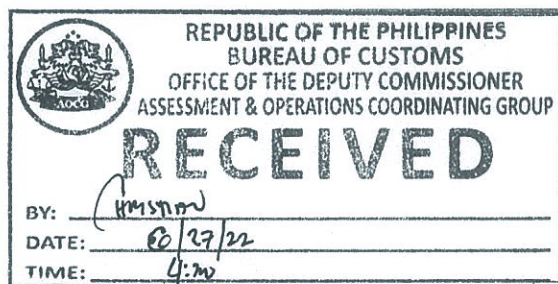
Thank you.

Respectfully yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

cc: **Commissioner Rey Leonardo B. Guerrero**
Bureau of Customs
Email: boc.ocom@customs.gov.ph
comm.boc@gmail.com



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