



1 June 2023

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Page: 1/2

Committee on Customs Valuation

Original: English

**NOTIFICATION UNDER ARTICLE 22 OF THE AGREEMENT ON
IMPLEMENTATION OF ARTICLE VII OF THE GENERAL
AGREEMENT ON TARIFFS AND TRADE 1994**

PHILIPPINES

The following communication, dated 26 May 2023, is being circulated at the request of the delegation of the Philippines.

Pursuant to Article 22 of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade, the Permanent Mission of Philippines has the honour to notify the national domestic regulations¹ as follows:

1. [Republic Act No. 10863](#) entitled "Customs Modernization and Tariff Act".
2. [Customs Administrative Order \(CAO\) No. 02-2016](#) entitled "Imported Goods with De Minimis Value not Subject to Duties and Taxes".
3. [CAO No. 03-2016](#) entitled "Establishment of an Advance Ruling System for Valuation and Rules of Origin".
4. [CAO No. 05-2016](#) entitled "Consolidated Shipment of Duty and Tax-Free "Balikbayan Boxes".
5. [CAO No. 02-2020](#) entitled "Dispute Settlement and Protest".
6. [CAO No. 06-2020](#) entitled "Conditionally Tax and/or Duty-Exempt Importations Under Section 800 of the CMTA Excluding Subsections F and G".
7. [CAO No. 07-2020](#) entitled "Tax and Duty-Exempt Importations under Section 4(O) of "Bayanihan to Heal as One Act"".
8. [CAO No. 09-2020](#) entitled "Clearance Procedures for Goods Entered for Consumption under the Formal Entry Process".
9. [CAO No. 05-2021](#) entitled "Amended Rules, Regulations, and Procedures Governing the Establishment and Operation of Duty and Tax-Free Stores and Warehouses Operated by Duty Free Philippines Corporation (DFPC)".
10. [CAO No. 02-2022](#) entitled "Convention on Temporary Admission".
11. [CMO No. 30-2016](#) entitled "Guidelines in the Implementation of an Advance Ruling System for Valuation and Rules of Origin Pursuant to CAO 03-2016".

¹ In English only.

12. [CMO No. 33-2016](#) entitled "Guidelines on the Implementation of CAO NO. 05-2016 Consolidated Shipment of Duty and Tax-Free Balikbayan Boxes".
 13. [CMO No. 04-2017](#) entitled "Guidelines on the Implementation of CAO No. 05-2016 on Consolidated Shipment of Duty and Tax-Free "Balikbayan Boxes" with Revised Information Sheet".
 14. [CMO No. 15-2017](#) entitled "Guidelines on the Implementation of CAO-06-2016 on Conditionally Tax and/or Duty-Exempt Importation of Returning Residents and Overseas Filipino Workers (OFWs)".
 15. [CMO No. 25-2020](#) entitled "Guidelines on Refund and Tax Credit".
 16. [CMO No. 05-2021](#) entitled "New National Procedure Codes for Lodgement of Conditionally Tax and/or Duty-Exempt Importations Under Section 800 of the CMTA".
 17. [CMO No. 09-2021](#) entitled "Customs Clearance Procedures on Express Shipment".
 18. [CMO No. 32-2021](#) entitled "Electronic Advance Ruling System (e-ARS) for Valuation and Rules of Origin".
 19. [Tariff Commission Order No. 2017-01](#) entitled "Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods".
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