

CLARIFICATION RE TARIFF-FREE AFMA IMPORTATIONS UNDER CMC 187-2001

CUSTOMS MEMORANDUM ORDER NO. 13-2002, FEBRUARY 21, 2002, February 21, 2002

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/8a7edb1fefb0/>

In response to queries regarding the application of CMC 187-2001 entitled "LIST OF SUGAR MANUFACTURING EQUIPMENT MACHINERIES & SPARE PARTS PREPARED BY SUGAR MILLERS ASSOCIATION", the following clarifications are hereby made:

1. The list of products in CMC 187-2001, a list submitted by the Sugar Millers Association, does not in any way amend E.O. 113, which implements R.A. 8435, otherwise known as the "Agriculture and Fisheries Modernization Act of 1997" (AFMA). Said list was submitted to the Commissioner of Customs as a proposal for endorsement to proper authorities for review and for possible inclusion of the products enumerated therein in the coverage of E.O. 113.
2. Annex "B" and Annex "C" of E.O. 113 shall remain the exclusive lists in determining whether a product is tariff-free under AFMA. Products listed in CMC 187-2001 are tariff-free only if they are similarly listed in Annex "B" and "C" of E.O. 113, provided that the requirements in Annex "C", particularly the presentation of the Certificate of Eligibility or Certificate of Accreditation, are complied with.
3. CMC 187-2001 does not grant exemptions. Therefore, exemptions, erroneously granted solely under CMC 187-2001 — meaning, outside the coverage of Annex "B" and Annex "C" of E.O. 113 — are considered null and void. Accordingly, the corresponding entries shall be recalled for re-assessment/payment of the correct customs duties and taxes, subject to further appropriate measures that may be warranted by law.

Adopted: 21 February 2002

(SGD.) TITUS B. VILLANUEVA, CESO I
Commissioner

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.