

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

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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

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