Legal Watch

CUSTOMS MEMORANDUM CIRCULAR NO. 122-2026

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Agency Name

Bureau of Customs (BOC)

Issuance Title

Executive Order No. 104, Series of 2025: Temporarily Modifying the Rate of Import Duty on Tin-Mill Blackplate

Issuance Date

04 May 2026

Link

https://customs.gov.ph/wp-content/uploads/2026/05/2026CMC-122-2026.pdf

SUMMARY

The Bureau of Customs issued CMC No. 122-2026 to disseminate Executive Order No. 104, Series of 2025, which temporarily modifies the Most Favored Nation (MFN) import duty on Tin-Mill Blackplate (TMBP). TMBP is the primary raw material used to produce Tin Plate (TP) and Tin-Free Steel (TFS), both of which are critical components utilized in the canned food industry.

The BOC prescribed the implementation of EO 104's mandate to temporarily modify the Most Favored Nation (MFN) import duty rate on TMBP to zero percent (0%) to help revitalize domestic TP and TFS industries.

ACTIONABLE ADVICE

Clients operating within the canned food manufacturing sector, as well as domestic producers of TP and TFS, should immediately review their supply chains to leverage the zero percent (0%) duty rate. To benefit from this reduction, logistics and compliance teams must ensure that imported raw materials are properly classified under AHTN 2022 Code 7209.18.10 ("Tin-mill blackplate").

Importers should audit their warehouse removal protocols to ensure the 0% MFN rate is correctly assessed at the exact time the goods are formally entered or withdrawn from customs bonded warehouses for domestic consumption.

Because this tariff intervention is strictly temporary and limited to a three-year lifespan, clients should optimize their medium-term procurement schedules and contractual arrangements to capitalize on reduced production costs during this window.