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Secretary Carlos Dominguez
Department of Finance
Manila

Dear Secretary Dominguez:

We would like to share with you the results of our updated analysis of rice tariff collections from January to September 2020 as compared to the whole of 2019.

The study indicates that the magnitude and extent of undervaluation of rice imports has worsened in the first 9 months of 2020. The tariff undercollection during this period has already exceeded the estimated shortfall for the whole of 2019. The Bureau of Customs (BoC) has failed to adopt many of the reforms suggested during our July 3rd Zoom meeting to address these problems.

Our key findings are as follows:

- 1) A total of 1.972 million tons of rice were imported between January and September 2020. This is around 33% lower than the volume imported in the same period in 2019. [Tables 1 and 2]
- 2) Tariff collections during the first ten months of the Rice Tariffication Law's implementation from March to December 2019 amounted to Php 12.77 billion, slightly less than the Php 12.98 billion collected during the first nine months of 2020. The relative increase in tariff collections in 2020 is primarily due to the increase in international prices of rice, and not because of improved efficiencies in tariff collection. [Tables 3 and 4]
- 3) The estimated tariff shortfall due to undervaluation of CIF prices in the first nine months of 2020 amounted to Php 2.559 billion and exceeded the Php 2.201 billion under collection in the whole of 2019. This is despite the significant reduction in import volumes. [Tables 5 and 6]
- 4) Rice with 5% broken accounted for about half of the import volume and 77% of the tariff shortfall in 2019. The same grade of rice accounted for 65% of the import volume and 83% of the tariff under collections during the first nine months of 2020. [Tables 5 and 6]

- 5) Declared CIF prices for rice imports in 2020 were 20% lower on the average than BoC Reference Prices and standard rates for freight and insurance. In 2019, the discrepancy averaged only 17%. While declared valuations in 2020 were indeed higher than in 2019, this was due to the increase in international prices of rice. More importantly, the gap between declared and BoC reference prices actually widened in 2020. [Tables 5 and 6]
- 6) One-third of the shipments in 2020 were undervalued by at least 20% and accounted for almost two-thirds of the tariff shortfall. In 2019, only 7% were undervalued by 20% or more and were responsible for only 24% of the under collection. [Table 7]
- 7) Around 5% of shipments in 2019 could not be evaluated, either because importers did not indicate the rice grade of their shipments or the BoC did not have reference prices for the notified rice grade and/or source country. In 2020, the comparable percentage deteriorated to 5.7%. [Table 7]
- 8) The only visible improvement was the reduction in tariffs lost due to the improper application of tariff rates. In 2019, some Php 151 million were not collected because imports from Pakistan, India and China were assessed only 35% tariff, instead of the 50% out-quota rate for non-ASEAN imports. In 2020, the shortfall declined significantly to Php 12 million, although wrong tariffs continued to be applied on some shipments. For example, some shipments were assessed the MAV tariff of 40%, although no MAV quotas have been allocated and MAV rules have yet to be adopted. [Tables 8 and 9]
- 9) Shipments for the same grade of rice continued to be classified inconsistently under different tariff headings. Rice with 5% brokens, which comprised 65% of total imports in 2019, were classified under 13 different tariff lines, including those for brown rice, parboiled rice, and broken rice for feeds. In 2020, eight different tariff lines were used for the 5% brokens grade of rice which accounted for 74% of total imports. [Tables 10 and 11]

Overall therefore, it appears that there has been no significant improvement in how the BoC has handled rice shipments and ensured proper tariff collections. While the absolute amount of tariff collections has indeed increased, so has the absolute and relative amount of uncollected tariffs. Major loopholes and deficiencies in the classification and price referencing of shipments have also not been addressed.

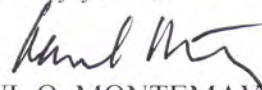
While the BoC has reportedly started auditing rice import entries, it is unclear what is their basis for questioning each shipment and then making final judgement on whether the shipment is undervalued or not. Reports that many importers used small cooperatives and other entities as dummies or fronts also raise doubts on whether the agency can collect what is due should said importers be eventually found guilty of technical smuggling. It is also unclear if all these importers under investigation were required to post bonds prior to the release of their shipments.

Accordingly, may we reiterate the following suggestions:

- 1) Require the BoC to update its rice price memoranda to include reference prices for every grade of imported rice from every country that has supplied, or conceivably will supply, rice to the Philippines.
- 2) Adopt a clear standard classification system and template for imported rice, including the designation of the correct HS tariff codes for particular rice grades. For example, the correct tariff code for regular or well milled rice is 1006.3099 (Milled Rice, Other) with additional subheadings based on milling grade (5% to 100%), source country, and whether in-quota or out-quota.
- 3) Strictly require importers to supply the grade of rice of their shipments, source country, and other information that would enable the BoC to determine the proper tariff classification and match it with the proper Reference Price, and thus determine whether a shipment is undervalued or not.
- 4) Automatically classify a shipment as undervalued if its declared value falls below the corresponding Reference Price by a given standard percentage, and then strictly require the importer to post a bond equivalent to the estimated tariff differential before releasing the shipment. Impose criminal and other penalties on erring importers as required by law if importers are found to have deliberately undervalued their shipments.
- 5) Subject shipments whose declared values are higher than the threshold but still lower than BoC Reference Prices to post-audits and demand payments if undervaluation and technical smuggling are validated.
- 6) Clearly delineate the different tariff rates to be imposed on rice shipments based on country of origin.
- 7) Consistently impose the maximum penalties on BoC personnel who do not follow the guidelines.

Thank you.

Very truly yours,



RAUL Q. MONTEMAYOR
National Manager

TABLES AND NOTES

Primary data is sourced from the public database of the Bureau of Customs (BoC) at <https://customs.gov.ph/import-reports/>. Entries for rice imports (tariff heading 1006) are culled from monthly import entries, consolidated, then analyzed.

Table 1. Monthly Volume of Imports in 2019, by Source Country, in Metric Tons

Country	# of Shipments	JAN 2019	FEB 2019	MAR 2019	APR 2019	MAY 2019	JUN 2019	JUL 2019	AUG 2019	SEP 2019	OCT 2019	NOV 2019	DEC 2019	TOTAL	% of Total
Bangladesh	1					2								2	0.0%
China	24	10,600			400		54			705	1,156	101	62	13,078	0.4%
France	1							7						7	0.0%
Cambodia														-	0.0%
India	105	1,823	1,270	5,423	313	0	344	895	2,476	813	815	159	40	14,371	0.5%
Italy	2				1	0								1	0.0%
Japan	2								560				10	570	0.0%
Korea	38	2	2	3	1	1	1	1	1	2	2	2	3	21	0.0%
Myanmar	223	63,794	14,280	44,940		13,281	22,260	41,200	28,910	24,265	1,331			254,261	8.0%
Pakistan	62	40,499	86,344	44,326	20					50			20	171,258	5.4%
Spain	6			2							4	0	1	6	0.0%
Singapore	2								0	0				0	0.0%
Taiwan	3			20			201					17		238	0.0%
Thailand	313	173,408	135,584	36,556	15,511	13,050	19,113	13,165	11,284	2,912	7,000		18,168	445,749	14.0%
Vietnam	2,553	267,197	193,008	161,950	255,765	304,467	186,697	192,100	250,064	271,432	70,246	50,155	71,834	2,274,914	71.7%
Total	3,335	557,322	430,488	293,218	272,010	330,801	228,669	247,368	293,295	300,178	80,554	50,435	90,138	3,174,475	100.0%

The 2019 figures include some 988,000 tons, half of it duty-free through NFA, brought in during the first two months of 2019, or prior to the enactment of RA 11203. Imports from March to December 2019 totaled 2,186,665 metric tons.

Table 2. Monthly Tariff Collection on Imports in 2019, by Source Country, in Pesos

Country	# of Shipments	JAN 2019	FEB 2019	MAR 2019	APR 2019	MAY 2019	JUN 2019	JUL 2019	AUG 2019	SEP 2019	OCT 2019	NOV 2019	DEC 2019	TOTAL	Percent of Total
Bangladesh	1					17,554								17,554	0.0%
China	24	55,227,941			0		0			0	0	0	0	55,227,941	0.4%
France	1							124,838						124,838	0.0%
Cambodia	0													0	0.0%
India	105	9,228,529	2,089,084	33,003,045	5,979,893	0	0	0	643,299	0	0	0	0	50,943,850	0.3%
Italy	2				137,642	2,536								140,178	0.0%
Japan	2								0				98,531	98,531	0.0%
Korea	38	235,944	193,453	1,357,681	624,061	317,879	195,760	85,094	168,752	205,318	198,325	231,220	321,910	4,135,397	0.0%
Myanmar	223	28,887,008	82,429,380	102,963,419		64,607,378	110,734,502	205,436,209	146,995,910	136,798,357	7,338,913			886,191,076	5.7%
Pakistan	62	130,631,708	87,272,668	49,796,184	2,504,149					506,229			554,876	271,265,814	1.7%
Spain	6			76,560							112,912	18,303	21,668	229,443	0.0%
Singapore	2								1,160	7,125				8,285	0.0%
Taiwan	3			951,652			0					155,052		1,106,704	0.0%
Thailand	313	459,557,707	259,723,392	250,035,913	107,432,617	89,274,507	133,189,024	76,540,093	76,639,249	21,305,454	43,328,230		126,158,623	1,643,184,809	10.5%
Vietnam	2,553	925,956,415	806,659,638	1,026,911,984	1,511,316,333	1,825,232,589	1,109,248,048	1,128,540,956	1,527,927,139	1,677,281,195	431,458,433	295,769,975	438,999,086	12,705,301,791	81.4%
Total	3,335	1,609,725,252	1,238,367,615	1,465,096,438	1,627,994,695	1,979,452,443	1,353,367,334	1,410,727,190	1,752,375,509	1,836,103,678	482,436,813	296,174,550	566,154,694	15,617,976,211	100.0%

Tariff collections during the first 10 months of RTL implementation from March to December 2019 amounted to Php 12,769,883,344. Collections in January-February 2019 came from private sector imports arising from additional MAV quotas issued in late 2018 following the rice crisis.

Table 3. Monthly Volume of Imports January-September 2020, by Source Country, in Metric Tons

Country	# of Shipments	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	TOTAL	Percent of Total
Bangladesh	1				2						2	0.0%
Cambodia	2				200						200	0.0%
China	81	11		2,825	15	2,190	18,330	5,850	600	3,789	33,610	1.7%
India	101	143	378	246	601	963	9,598	3,507	618	3,450	19,504	1.0%
Italy	3	2				6					7	0.0%
Japan	1									0	0	0.0%
Korea	18	0	2	952	1			1		401	1,357	0.1%
Myanmar	209	28,105	17,573	15,772	2,570	1,585	20,742	15,767	7,577	24,197	133,888	6.8%
Pakistan	15	52	20		1,000	5,206	2,080	2,860			11,218	0.6%
Singapore	1										-	0.0%
Spain	3		0					1		0	2	0.0%
Taiwan	4								239	400	639	0.0%
Thailand	99	14,537	4,810	8,101	1,348	14,888	3,471	550	857	10,654	59,216	3.0%
Vietnam	2,339	180,516	133,991	220,781	127,788	355,393	254,620	101,749	154,710	182,787	1,712,334	86.8%
Total	2,877	223,367	156,774	248,677	133,322	380,230	308,842	130,285	164,601	225,679	1,971,978	100.0%

Table 4. Monthly Tariff Collection on Imports January-September 2020, by Source Country, in Pesos

Country	# of Shipments	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	TOTAL	Percent of Total
Bangladesh	1				26,768						26,768	0.0%
Cambodia	62				2,296,537						2,296,537	0.0%
China	2	0		0	0	4,609,538	137,654,272	45,765,585	0	0	188,029,395	1.4%
India	80	0	0	529,228	0	2,012,152	69,046,204	17,205,557	1,474,507	0	90,267,648	0.7%
Italy	3	73,962				136,332					210,294	0.0%
Japan	14									0	0	0.0%
Korea	165	43,967	118,830	17,228,757	49,203			98,218		122,395	17,661,370	0.1%
Myanmar	15	146,377,755	100,861,581	88,884,703	16,148,029	9,319,873	127,800,690	91,588,946	45,979,602	145,097,736	772,058,915	5.9%
Pakistan	2	378,873	566,647		9,873,227	43,832,393	16,122,677	22,066,144			92,839,961	0.7%
Singapore	2										0	0.0%
Spain	84		36,016					55,617		2,716	94,350	0.0%
Taiwan	2,066								0	0	0	0.0%
Thailand	2,066	104,486,499	37,708,955	56,472,706	12,694,678	112,279,725	29,521,205	3,736,469	6,785,600	77,720,761	441,406,599	3.4%
Vietnam	2,066	1,151,132,667	831,362,298	1,400,118,772	829,040,719	2,433,878,190	1,752,492,827	671,178,508	1,070,302,753	1,236,934,756	11,376,441,490	87.6%
Total	6,628	1,402,493,723	970,654,327	1,563,234,166	870,129,161	2,606,068,203	2,132,637,875	851,695,045	1,124,542,463	1,459,878,364	12,981,333,327	100.0%

Rice donations, such as from Japan and Taiwan, and rice seeds, are exempt from duty.

Table 5. Tariff Undervaluation Estimate for 2019 Imports, by Rice Grade

Rice Grade	Volume in Tons	As Declared by Importers (Pesos/ MT)			Actual Tariff Paid (Pesos)	Valuation if BoC Reference Prices are Used (Pesos/MT)			Correct Tariff Due (Pesos)	Percent Difference	Tariff Differential (Pesos)
		FOB	Fr & Ins	CIF		FOB	Fr & Ins	CIF			
Undervalued imports^a											
5 broken	1,562,028	16,455	715	17,170	9,388,281,276	18,520	1,740	20,260	11,077,269,580	15%	1,688,988,304
15 broken	45,795	16,470	435	16,905	270,962,498	18,313	1,738	20,051	321,377,927	16%	50,415,429
25 broken	165,518	14,287	644	14,930	864,925,280	16,514	1,715	18,229	1,056,008,922	18%	191,083,642
100 broken	1,270	15,084	137	15,221	6,765,739	16,162	1,717	17,879	7,947,283	15%	1,181,544
basmati	24	52,243	1,365	53,608	643,299	77,320	2,612	79,932	959,181	33%	315,882
fragrant	165	32,782	1,154	33,936	1,959,759	37,672	1,678	39,350	2,272,416	14%	312,657
glutinous	64,846	21,168	707	21,875	496,986,831	31,999	1,718	33,717	765,839,574	35%	268,852,743
Sub-Total	1,839,646	16,428	701	17,129	11,030,524,682	18,810	1,737	20,547	13,231,674,881	17%	2,201,150,199
No undervaluation^b	1,174,806	20,548	1,259	21,807	3,535,995,375						
No reference^c	160,023	17,667	1,008	18,675	1,051,456,154						
Grand Total	3,174,475	18,015	923	18,938	15,617,976,211						

^a”Undervalued imports” refer to imports with declared CIF values that are lower than corresponding BoC Reference Prices plus \$33/MT for freight and insurance if shipped from ASEAN country and \$50/MT if coming from other countries.

^b”No undervaluation” are imports with declared CIF values equal to or higher than BoC Reference Prices plus standard freight and insurance costs. Also included are tariff-exempt imports of seeds which may or may not be undervalued but will have no effect on tariff collections.

^c”No reference” refers to imports for which there is no declared rice grade or the corresponding BoC Reference Price is not available, thus making it impossible to determine if there is undervaluation or not.

2019 tariff collections include collections in January-February. Net collections for the first ten months of RA 11203 March to December 2019 amount to Php 12,769,883,344.

Table 6. Tariff Undervaluation Estimate for January-September 2020 Imports, by Rice Grade

Rice Grade	Volume in Tons	As Declared by Importers (Pesos/ MT)			Actual Tariff Paid (Pesos)	Valuation if BoC Reference Prices are Used (Pesos/MT)			Correct Tariff Due (Pesos)	Percent Difference	Tariff Differential (Pesos)
		FOB	Fr & Ins	CIF		FOB	Fr & Ins	CIF			
Undervalued imports^a											
5 broken	1,289,176	17,694	732	18,426	8,330,226,814	21,434	1,662	23,096	10,442,178,565	20%	2,111,951,750
10 broken	2,600	15,323	514	15,837	14,411,421	20,529	1,631	22,160	20,165,182	29%	5,753,761
15 broken	26,159	15,758	990	16,747	155,130,440	21,407	1,639	23,046	213,544,080	27%	58,413,641
25 broken	178,287	16,323	754	17,076	1,065,988,983	19,003	1,653	20,656	1,289,869,863	17%	223,880,880
100 broken	56,701	15,141	784	15,925	329,695,080	18,132	1,742	19,874	411,117,302	20%	81,422,222
basmati	62	50,921	4,003	54,924	1,702,638	58,341	2,489	60,829	1,885,704	10%	183,067
fragrant	285	32,905	1,133	34,038	3,396,280	40,965	1,688	42,653	4,254,647	20%	858,367
Hom Mali	5	50,447	1,916	52,364	91,636	55,619	1,673	57,292	100,261	9%	8,625
glutinous	35,299	24,404	782	25,186	311,118,899	29,755	1,659	31,413	388,104,587	20%	76,985,689
Sub-Total	1,588,575	17,567	742	18,308	10,211,762,190	21,231	1,663	22,895	12,771,220,191	20%	2,559,458,001
No undervaluation^b	269,161	32,076	1,297	33,373	1,992,801,095						
No reference^c	114,242	17,064	614	17,679	776,770,042						
Grand Total	1,971,978	19,518	810	20,328	12,981,333,327						

Table 7. Distribution of Import Volume and Tariff Shortfall by Degree of Deviation from BoC Reference Rates, 2019 and January-September 2020

Percent Below BoC Reference Rates	Percent of Import Volume		Percent of Tariff Shortfall	
	2020	2019	2020	2019
50% or more	0%	0.04%		0.46%
40% of more	0.20%	0.91%	0.65%	5.68%
30% or more	10.72%	2.84%	24.28%	13.06%
20% or more	33.29%	7.09%	63.44%	24.06%
10 or more	58.49%	43.25%	89.58%	77.52%
5% or more	66.61%	61.93%	95.29%	94.18%
1% or more	80.56%	72.93%	100.00%	100.00%
no undervaluation	19.44%	27.07%		

Example: 33.29% of the volume of imports in 2020 were undervalued by 20% or more when compared to BoC Reference Prices. They accounted for 63.44% of the total tariff under collection during the period.

Table 8. Tariff Shortfall Due to Wrong Tariff Application, 2019

COUNTRY	Volume (Net Kilos)*	Total CIF Value (Pesos)	Actual Tariff Paid (Pesos)	Average Applied Tariff	Correct Tariff Rate	Correct Tariff Due (Pesos)	Uncollected Tariff (Pesos)
Bangladesh	1,500	50,157	17,554	35%	50%	25,079	7,525
China	9,500,000	157,794,126	55,227,941	35%	50%	78,897,063	23,669,122
France	6,920	249,676	124,838	50%	50%	124,838	-
India	6,664,036	131,234,215	50,943,850	39%	50%	65,617,108	14,673,258
Italy	842	77,877	140,178	180%	50%	38,939	-
Japan	9,600	246,328	98,531	40%	50%	123,164	24,633
Korea	20,550	5,483,231	4,135,397	75%	50%	2,741,615	-
Myanmar	169,367,300	2,531,974,798	886,191,076	35%	35%	886,191,179	103
Pakistan	39,758,204	768,649,666	271,265,814	35%	50%	384,324,833	113,059,019
Singapore	39	20,716	8,285	40%	35%	7,251	-
Spain	6,297	407,344	229,443	56%	50%	203,672	-
Taiwan	37,010	838,801	1,106,704	132%	50%	419,401	-
Thailand	240,562,420	4,692,240,878	1,643,184,809	35%	35%	1,642,284,307	-
Vietnam	2,056,682,750	36,287,707,593	12,705,301,791	35%	35%	12,700,697,658	-
TOTAL	2,522,617,468	44,576,975,406	15,617,976,211			15,761,696,105	151,433,659

*Excludes tariff-free imports such as seeds and donations

Table 9. Tariff Shortfall Due to Wrong Tariff Application, January-September 2020

COUNTRY	Volume (Net Kilos)*	Total CIF Value (Pesos)	Actual Tariff Paid (Pesos)	Average Applied Tariff	Correct Tariff Rate	Correct Tariff Due (Pesos)	Uncollected Tariff (Pesos)
Bangladesh	2,000	66,920	26,768	40%	50%	33,460	6,692
Cambodia	200,000	6,561,540	2,296,537	35%	35%	2,296,539	2
China	24,830,000	384,666,911	188,029,395	49%	50%	192,333,456	4,304,061
India	10,221,000	195,208,113	90,267,648	46%	50%	97,604,057	7,336,408
Italy	7,360	420,588	210,294	50%	50%	210,294	0
Korea	356,993	35,505,949	17,661,370	50%	50%	17,752,974	91,605
Myanmar	133,888,150	2,205,867,260	772,058,915	35%	35%	772,053,541	-
Pakistan	11,212,000	186,152,687	92,839,961	50%	50%	93,076,343	236,382
Spain	1,672	234,517	94,350	40%	50%	117,259	22,909
Thailand	59,216,119	1,259,762,853	441,406,599	35%	35%	440,916,999	-
Vietnam	1,712,334,054	32,495,453,258	11,376,441,490	35%	35%	11,373,408,640	-
TOTAL	1,952,269,348	36,769,900,597	12,981,333,327			12,989,803,561	11,998,059

*Excludes tariff-free imports such as seeds and donations

NOTE: The applicable tariff is 35% if the shipment comes from an ASEAN country and 40% if it is covered by a Minimum Access Volume (MAV) quota, although no guidelines have been adopted yet for MAVs. For shipments from non-ASEAN countries and outside the MAV, the out-quota tariff set by the RTL is 180% or the tariff equivalent based on WTO rules, whichever is higher. However, the final tariff is still subject to WTO ratification, and it appears that the previous out-quota rate of 50% has been applied for the moment. Still, some shipments were charged 180% or more tariffs.

Table 10. Tariff Codes Used for Various Rice Grades, 2019 Imports

GRADE/CODE	TARIFF CODE DESCRIPTION	VOLUME
5 broken		2,057,301,755
10061090200	Rice in Husk, Other, Out-Quota	1,470,525
10062010100	Brown Rice, Thai Hom Mali, In-Quota	5,000,000
10062090100	Brown Rice, Other, In-Quota	3,750,000
10063030100	Milled Rice, Glutinous, In-Quota	1,560,000
10063030200	Milled Rice, Glutinous, Out-Quota	996,750
10063091100	Milled Rice, Parboiled, In-Quota	1,840,000
10063091200	Milled Rice, Parboiled, Out-Quota	2,276,525
10063099100	Milled Rice, Other, In-Quota	355,641,231
10063099200	Milled Rice, Other, Out-Quota	302,589,520
10064010100	Broken Rice, Used for feed, In-Quota	3,950,000
10064010200	Broken Rice, Used for feed, Out-Quota	3,334,000
10064090100	Broken Rice, Other, In-Quota	312,169,974
10064090200	Broken Rice, Other, Out-Quota	1,062,723,231
10 broken		820,000
10063030200	Milled Rice, Glutinous, Out-Quota	520,000
10063099200	Milled Rice, Other, Out-Quota	300,000
15 broken		57,644,000
10062010100	Brown Rice, Thai Hom Mali, In-Quota	2,500,000
10063099100	Milled Rice, Other, In-Quota	16,805,000
10063099200	Milled Rice, Other, Out-Quota	11,915,000
10064090100	Broken Rice, Other, In-Quota	6,860,000
10064090200	Broken Rice, Other, Out-Quota	19,564,000
25 broken		666,176,370
10061090200	Rice in Husk, Other, Out-Quota	16,000,000
10062090100	Brown Rice, Other, In-Quota	30,893,600
10062090200	Brown Rice, Other, Out-Quota	2,080,000
10063030200	Milled Rice, Glutinous, Out-Quota	8,000,000
10063099100	Milled Rice, Other, In-Quota	312,486,400
10063099200	Milled Rice, Other, Out-Quota	138,863,800
10064010200	Broken Rice, Used for feed, Out-Quota	125,000
10064090100	Broken Rice, Other, In-Quota	17,520,000
10064090200	Broken Rice, Other, Out-Quota	140,207,570
100 broken		2,082,000
10063099200	Milled Rice, Other, Out-Quota	402,000
10064010200	Broken Rice, Used for feed, Out-Quota	150,000
10064090200	Broken Rice, Other, Out-Quota	1,530,000
basmati		103,503
10063030100	Milled Rice, Glutinous, In-Quota	20,000
10063030200	Milled Rice, Glutinous, Out-Quota	59,500
10063091200	Milled Rice, Parboiled, Out-Quota	24,000
10063099100	Milled Rice, Other, In-Quota	3
fragrant		12,690,596
10063040100	Milled Rice, Hom Mali, In-Quota	9,996
10063040200	Milled Rice, Hom Mali, Out-Quota	24,000
10063099100	Milled Rice, Other, In-Quota	619,600
10063099200	Milled Rice, Other, Out-Quota	6,525,000
10064090100	Broken Rice, Other, In-Quota	4,100,000
10064090200	Broken Rice, Other, Out-Quota	1,412,000
glutinous		71,013,813
10063030100	Milled Rice, Glutinous, In-Quota	11,872,773
10063030200	Milled Rice, Glutinous, Out-Quota	53,817,000
10063091200	Milled Rice, Parboiled, Out-Quota	520,000
10063099100	Milled Rice, Other, In-Quota	910,000
10063099200	Milled Rice, Other, Out-Quota	2,880,040
10064090100	Broken Rice, Other, In-Quota	754,000
10064090200	Broken Rice, Other, Out-Quota	260,000
Hom Mali		76,000
10063040200	Milled Rice, Hom Mali, Out-Quota	76,000
no rice grade indicated		295,231,705
10061090200	Rice in Husk, Other, Out-Quota	50,000
10062090100	Brown Rice, Other, In-Quota	2,000,000
10063030100	Milled Rice, Glutinous, In-Quota	781,536
10063030200	Milled Rice, Glutinous, Out-Quota	130,570
10063091100	Milled Rice, Parboiled, In-Quota	209,737
10063091200	Milled Rice, Parboiled, Out-Quota	12,120
10063099100	Milled Rice, Other, In-Quota	208,786,042
10063099200	Milled Rice, Other, Out-Quota	33,068,487
10064090100	Broken Rice, Other, In-Quota	41,468,706
10064090200	Broken Rice, Other, Out-Quota	8,724,506
seed		11,335,291
10061010000	Rice in Husk, Seeds, In-Quota	11,335,255
10061090200	Rice in Husk, Other, Out-Quota	36
Grand Total		3,174,475,033

Table 11. Tariff Codes Used for Various Rice Grades, 2019 Imports

GRADE/CODE	TARIFF CODE DESCRIPTION	VOLUME
5 broken		1,463,843,994
10062010100	Brown Rice, Thai Hom Mali, In-Quota	1,000,000
10062090100	Brown Rice, Other, In-Quota	260,000
10062090200	Brown Rice, Other, Out-Quota	520,000
10063030100	Milled Rice, Glutinous, In-Quota	739,000
10063099100	Milled Rice, Other, In-Quota	147,982,600
10063099200	Milled Rice, Other, Out-Quota	128,773,064
10064090100	Broken Rice, Other, In-Quota	397,610,286
10064090200	Broken Rice, Other, Out-Quota	786,959,044
10 broken		2,600,000
10063099200	Milled Rice, Other, Out-Quota	520,000
10064090200	Broken Rice, Other, Out-Quota	2,080,000
15 broken		68,311,850
10063030200	Milled Rice, Glutinous, Out-Quota	1,300,000
10063099100	Milled Rice, Other, In-Quota	519,250
10063099200	Milled Rice, Other, Out-Quota	14,585,000
10064090100	Broken Rice, Other, In-Quota	28,906,000
10064090200	Broken Rice, Other, Out-Quota	23,001,600
25 broken		222,111,183
10062090200	Brown Rice, Other, Out-Quota	520,000
10063099100	Milled Rice, Other, In-Quota	24,113,000
10063099200	Milled Rice, Other, Out-Quota	42,440,000
10064010200	Broken Rice, Used for feed, Out-Quota	6,600,000
10064090100	Broken Rice, Other, In-Quota	65,655,183
10064090200	Broken Rice, Other, Out-Quota	82,783,000
100 broken		70,911,700
10063099100	Milled Rice, Other, In-Quota	7,800,000
10063099200	Milled Rice, Other, Out-Quota	15,337,750
10064090100	Broken Rice, Other, In-Quota	19,484,000
10064090200	Broken Rice, Other, Out-Quota	28,289,950
basmati		82,000
10063091100	Milled Rice, Parboiled, In-Quota	20,000
10063099200	Milled Rice, Other, Out-Quota	62,000
fragrant		2,452,715
10063099100	Milled Rice, Other, In-Quota	299,990
10063099200	Milled Rice, Other, Out-Quota	744,000
10064010200	Broken Rice, Used for feed, Out-Quota	69,000
10064090100	Broken Rice, Other, In-Quota	230,725
10064090200	Broken Rice, Other, Out-Quota	1,109,000
glutinous		50,377,289
10063030100	Milled Rice, Glutinous, In-Quota	14,131,789
10063030200	Milled Rice, Glutinous, Out-Quota	35,895,500
10063099200	Milled Rice, Other, Out-Quota	350,000
Hom Mali		120,750
10063040200	Milled Rice, Hom Mali, Out-Quota	120,750
No rice grade indicated		76,022,099
10061010000	Rice in Husk, Seeds, In-Quota	299,988
10061090100	Rice in Husk, Other, In-Quota	4
10062090100	Brown Rice, Other, In-Quota	696
10062090200	Brown Rice, Other, Out-Quota	1,040,000
10063030100	Milled Rice, Glutinous, In-Quota	14,030
10063030200	Milled Rice, Glutinous, Out-Quota	2,625,060
10063091100	Milled Rice, Parboiled, In-Quota	136,740
10063091200	Milled Rice, Parboiled, Out-Quota	640,414
10063099100	Milled Rice, Other, In-Quota	19,591,800
10063099200	Milled Rice, Other, Out-Quota	8,724,430
10064090100	Broken Rice, Other, In-Quota	29,660,258
10064090200	Broken Rice, Other, Out-Quota	13,288,680
seed		15,144,419
10061010000	Rice in Husk, Seeds, In-Quota	15,144,419
Grand Total		1,971,977,999