



September 10, 2007

**CUSTOMS ADMINISTRATIVE ORDER**

No. 8-2007

**SUBJECT: DESCRIPTION OF IMPORTED ARTICLES IN TARIFF TERMS**

Pursuant to Sections 602 and 608, in relation to Sections 1306, 1307 and 1308 of the Tariff and Customs Code of the Philippines (TCCP), as amended, the following are hereby prescribed:

**I. Objective:**

This Order shall establish a convention to be observed in the proper description of imported goods for declaration, classification, valuation, statistical and other purposes.

**II. Scope:**

This convention shall be used:

1. as the basis for encoding box 31 of the Import Entry and Internal Revenue Declaration (IEIRD).
2. as the basis in the preparation of the packing list, commercial invoices, entry declaration, Value Reference Information System (VRIS) and Classification Rulings, and other relevant documents.
3. by the Customs Operation Officer (COO) IIIs and COO Vs in the accomplishment of their returns of the IEIRD.
4. in describing the items for establishment and/or publication of values.
5. for statistical purposes.

**III. General Provisions**

1. The convention described herein must be strictly observed in the following:
  - a. In the proper encoding of the Single Administrative Document (SAD) in ACOS.
  - b. In the proper filing of the IEIRD
  - c. In the accomplishment of the returns of the COO III and COO V.
  - d. In describing articles for publication
  - e. In describing articles for statistical purposes
2. Any delay in the processing of the entries or SAD due to failure to fully describe the shipment shall be the full responsibility of the importer and/or broker.
3. The convention described herein shall be observed to the extent practicable, taking into account that some products, such as, raw materials

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which may not have specific brand names, but can still be described in tariff terms.

**IV. Administrative Provisions:**

1. It shall be the responsibility of the Customs Broker together with the Chief, Entry Processing Division/Unit, COO III/COO V to ensure the proper implementation of this Order.
2. The Commissioner of Customs through the VRIS shall issue a list of products on the proper description of goods.

**V. The Convention:**

**1. Description of Articles**

The description of articles must be in sufficient detail to enable the articles to be identified for tariff classification, valuation and other statistical purposes including the following;

**1.1. General Description**

Pertains to the generic name or general name of the product, e.g. pump, engine, milk, bag, etc.

**1.2. Specific Description**

Pertains to the specific description of 1.1., e.g. centrifugal (for pump), diesel (for engine), skimmed (for milk), shoulder (for bag), etc.

**1.3. Make / Brand**

Refers to the brand name product e.g. Caterpillar, Nike, Gucci, Honda, etc.

**1.4. Model / Style**

The model number, style, reference and other reference e.g. "CRV 2007" for a Honda Civic car, model "Thinkpad 3000" for a Lenovo notebook, model "E90" for a Nokia cellular phone, etc.

**1.5. Capacity/Quality/Grade/Process**

The capacity, output, horsepower or other indication of size and performance, among other of the product e.g. 200h.p., 10 kw, 120 watts rms, etc.; or the description of quality, grade specification or applicable standard e.g. technical grade 95%, JIS G 310 1/87 SS 41. etc.; or process by which the product is manufactured e.g. suspension, emulsion, dispersion, etc.

**1.6. Retail Packaging**

This pertains to the detailed packaging or measure within the unit used, e.g. 12x1L bottles, 24x300 oz cans, 150 kg bags, etc.

If said details are not provided for the invoice, an accompanying inspection report with the above details must be submitted as part of the working copy of the entry.



**2. Motor Vehicles**

2.1. For motor vehicles, the specific description shall be in accordance with illustrative example:

|        |                          |                   |
|--------|--------------------------|-------------------|
| 2.1.1  | Make -----               | Nissan QX4        |
| 2.1.2  | Series-----              | Infinity          |
| 2.1.3  | Body Type-----           | Wagon             |
| 2.1.4  | Year Model -----         | 2006              |
| 2.1.5  | Gross Weight-----        | 3600 Kilos        |
| 2.1.6  | Net Weight -----         | 1800 Kilos        |
| 2.1.7  | Piston Displacement ---- | 3,500 cc          |
| 2.1.8  | No. of Cylinder -----    | 6 Cylinders       |
| 2.1.9  | Engine No. -----         | VK 45(DE) 4494    |
| 2.1.10 | Chassis No. -----        | JNRBS08W25X402113 |
| 2.1.11 | VIN No. -----            | x x x x x         |
| 2.1.12 | Year Model -----         | 2006              |
| 2.1.13 | Fuel -----               | Gas               |

**Note 1:** Data on engine and chassis/VIN number shall be supported by stencil prints to validate the findings of the examiner.

**Note 2:** It shall be the responsibility of the official signatories of the certificate of payment to ensure compliance with the above requirements.

2.2. For Chamber of Manufacturers of the Philippines (CAMPI) members, packing list should indicate the respective chassis and engine numbers.

**VI. List of Covered Importations**

The Commissioner of Customs shall issue a listing of generally described products which shall be subjected to 100% examination to determine if it is in accord with the provisions of this Order, beginning with the attached Annex "A". Goods declared in a general manner to avoid proper classification or valuation shall be subjected to 100% examination and are to be considered in a status of continuing alert.

**VII. Authority of the Commissioner**

The Commissioner of Customs may issue such rules and regulation as maybe necessary to classify or give effect to this Order, such as, but not limited to, periodic updates of the aforesaid listing of Generally Described Goods.

**VIII. Penalties**

The penalties prescribed under the TCCP, as amended, as may be pertinent or applicable shall be imposed for violations of the provisions of this Order.

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**IX. Separability Clause**

If any paragraph, subparagraph, subdivision, clause, sentence or provision of this Order shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate, or nullify the remainder of this Order, but the effect thereof shall be confined to the section, paragraph, subdivision, clause, sentence, or provision immediately involved in the controversy in which judgment or decree shall be rendered.

**X. Repealing Clause**

All Customs Administration Orders, Memorandum Orders and Circulars or parts thereof which are inconsistent with this Order are deemed repealed and/or modified accordingly

**XI. Effectivity**

This Order shall take effect upon its complete publication in a newspaper of general circulation.

**NAPOLEON L. MORALES**  
Commissioner

Approved:



  
**MARGARITO B. TEVES**  
Secretary of Finance

Sept. 18, 2007  
(Date)  
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## Annex A

## Generally Described Goods (Subject to 100% examination)

1. Plastic Product
2. Packaging
3. Furniture
4. Raw Materials
5. Slippers
6. Sandals
7. Milk
8. Food Preparations
9. Beverages
10. Coffee
11. Soups
12. Agricultural tyres
13. Synthetic Polymer
14. Carbon Black
15. Accelerators
16. Petroleum Waxes
17. Wires
18. Other Chemicals
19. Ballast
20. Filament Coils
21. Lamp
22. Bulb
23. Colorant
24. Lamps
25. Spare Parts
26. Truck Replacements Parts
27. Egg Yolk
28. Vegetable
29. Leguminous Vegetable
30. Fruit
31. Fruit Peel
32. Spices
33. Mucilages & Thickeners
34. Display
35. Poultry Fat
36. Bovine Fat
37. Vegetable Oil
38. Meat Extracts
39. Pasta
40. Prepared Vegetable
41. Fruit Juice
42. Sauces
43. Textured Protein Substance
44. Flavoring
45. Materials for Flavoring
46. Unsaturated for Flavoring  
Monocarboxylic Acid
47. Polycarboxylic Acid
48. Carboxylic Acid
51. Caseinates
52. Modified Starch
53. Natural Polymer
54. Aluminum Foil
55. Aluminum Containers
56. Metal Enclosure
57. Surfactant
58. Acrylic Polymer
59. Fungicide
60. Inorganic Compound
61. Wax
62. Oil
63. Resin
64. Lubricant
65. Alcohol Wood Pulp
66. Phenol
67. Glassware
68. Kitchenware
69. Household Articles
70. Dinner set
71. Film
72. Animal Feed
73. Picture tube for Colored TV (CTV)
74. Parts for Airconditioner
75. Electric Motor for Washing  
Machine
76. Valve
77. Bearing
78. Piston Ring
79. Automotive Spare parts
80. Rice
81. Apples
82. Spice Seeds
83. Wheat Flour
84. Oil seeds
85. Seaweeds
86. Pectic Substances
87. Thermoplastic
88. Sheet metal
89. Shoes
90. Textile
91. Fabric
92. Machinery Parts
93. Paper Product
94. Bingo Equipment
95. Agricultural Machinery
96. Equipment
97. Bicycle Spare Parts
98. Motorcycle Spare Parts



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49. Acyclic Polyamine  
50. Essential Oil

99. Beer  
100. Audio Video

- 101. Audio Equipment
- 102. Video Equipment
- 103. Used TV
- 104. TV
- 105. Stereo
- 106. Digital Machine
- 107. Digital Camera
- 108. Photographic Equipment
- 109. Articles of Steel
- 110. Wire Rods
- 111. Bronze Rods
- 112. Steel Billets
- 113. Cold Rolled Steel
- 114. Hot Rolled Steel
- 115. Polycarbon Bottles
- 116. Float Glass
- 117. Articles of Glass
- 118. Samples
- 119. Toys
- 120. Plastic Toys

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