



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

JUN 21 1995

CUSTOMS MEMORANDUM ORDER
NO. 15-95


TO : All Customs Collector
and Others Concerned

SUBJECT : Effectivity Dates of Classification
Rulings or Decision Pursuant to Section
3502 of the TCCP

For purposes of Sec. 3502 of the TCCP as amended, only changes to established classifications that are contained in Customs Tariff Circulars, which changes are effected thru the issuance of another Customs Tariff Circular, shall have effectivity date (30) days from the date of approval or signature of the new CTC.

All other rulings or decisions on tariff classification issued by the Commissioner or by bodies/officials acting on his behalf shall take effect immediately upon promulgation of the decision.

Accordingly, classification made by Customs appraisers providing for higher rates of duties than the importer's declaration shall have an immediate effect unless contested by the importer thru an appeal lodged with the Appeals Committee following CMO 3 - 95. If the shipment is covered by a CRF, no guaranty is required as provided for in CMO 31 - 92. Should the Appeals Committee favor the higher rate proposed by the appraiser, the decided classification and rate shall be applied to the contested shipment unless it can be shown during the hearing that the importer's declaration is based on a valid CTC. In the event the appellant present a valid on subsisting CTC as basis of his declaration which CTC squarely fits the shipment/articles at hand, the decided classification shall first be published thru a CTC and only shipment arriving thirty (30) days hence shall be covered by the new ruling.


GUILLERMO L. PARAYNO, JR.
Commissioner