

2019-06-020



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
1099 Manila

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BOC-01-01069

MEMORANDUM

To : ALL DISTRICT AND SUB-PORT COLLECTORS
ALL FORMAL ENTRY CHIEFS AND PERSONNEL
ALL ACCREDITED IMPORTERS AND BROKERS
ALL OTHERS CONCERNED

From : ~~ATTY. EDWARD JAMES A. DY BUCO~~
Deputy Commissioner, AOCG

Subject : STRICT COMPLIANCE WITH THE PROVISIONS OF
CMO 28-2007 ENTITLED "DESCRIPTION OF
IMPORTED ARTICLES IN TARIFF TERMS"

Date : 25 June 2019

This is to reiterate the order to strictly observe the provisions of CMO 28-2007. The following provisions thereof are hereby quoted for emphasis:

"1. Description of Articles

The description of articles must be in sufficient detail to enable the article 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 of the product e.g. Caterpillar, Nike, Gucci, Honda, etc.

1.4 Model/Style

The model number, style, reference and other reference e.g. 'CRV' for a Honda Civic car, model 'Thinkpad R50e' for an IBM 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 others, of the product e.g. 200 hp, 20 kw, 120 watts...etc.; or the description of quality, grade specification or applicable standard e.g. technical grade 95%, JIS G 310 1/87 NRK III 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, 150kg bags, etc.

If said details are not provided for in the invoice, an accompanying inspection report with the above details must be submitted as part of the working copy of the entry. " – Sec. 5 of CMO 8-2007

"...beginning with the attached Annex 'A'. Goods declared in general manner... shall be subjected to 100% examination and are to be considered in a status of continuing alert." –Sec. 6 of CAO 8-2007

Further, for items dutiable by weight, boxes 35 and 38 of the SAD must be accurately filled-up, while all others must specify their quantity and description.

Non-compliant entries shall be subjected to monitoring and habitual violations shall be meted with the penalties, but not limited to, prescribed in Sec. 6.4 of CMO 28—2007 and Sec. 1400 and 1431 of R.A. 10863 (Customs Modernization and Tariff Act).

For strict and immediate compliance.

Memo specific description/rcg