



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
Manila 1099

06 November 2012

CUSTOMS MEMORANDUM ORDER

NO. 15-2012

TO : All Collectors of Customs/Service Chiefs/Division
All Others Concerned

SUBJECT : Reactivation of the Customs Tariff Review Committee

1.0 OBJECTIVES

- 1.1 To ensure the proper and uniform tariff classification of imported commodities by the Bureau's assessment personnel.
- 1.2 To facilitate the resolution of disputes in the proper classification of imported goods brought to the attention of the Commissioner of Customs.
- 1.3 To achieve transparency in Customs Operations by making available to the public information on tariff classification and tariff rulings made or adopted by the Bureau.

2.0 GENERAL PROVISIONS

- 2.1 The practice of issuing Customs Tariff Circulars on the proper and uniform classification of imported commodities shall be reactivated.
- 2.2 The Tariff decisions, opinions and other relevant authoritative rulings and circulars of the Tariff Commission shall be evaluated within one month from receipt of the said decision/opinion/ruling, for the purpose of determining the advisability of issuance of a Customs Tariff Circular (CTC) & publication by the Bureau. World Customs Organization (WCO) tariff rulings/opinion shall also be considered for publication and circularization.
- 2.3 A Customs Tariff Review Committee (CTRC) is hereby created to serve as the hearing body for all questions on tariff classification brought to the attention of the Commissioner of Customs other than those disputes on appeal from the Valuation and Classification Review Committee (VCRC) the resolution of which shall remain vested upon the Central Valuation Classification Review and Ruling Committee (CVCRRC) established pursuant to Customs Memorandum Order (CMO) No. 007-06.
- 2.4 The CTRC shall develop and maintain an electronic data file of all CTC's issued under an easy storage and retrieval system. The same CTRC shall oversee the proper implementation and accomplishment of the objectives of this Order.

3.0 COMPOSITION OF THE CTRC

The CTRC shall be composed of the following :

3.1 Chairman - Director, Import and Assessment Service (IAS)

3.2 Members

3.2.1 Deputy Collector for Assessment -POM

3.2.2 Deputy Collector for Assessment -MICP

3.2.3 Deputy Collector for Assessment -NAIA

3.2.4 Chief, Valuation and Classification Division

3.3 There shall be a Vice- Chairman who shall be chosen from among the Deputy Collectors for Assessment.

3.4 There shall be a Secretariat to be headed by Chief, Interim Internal Control Office

4.0 GUIDELINES

4.1 The CTRC shall submit its recommendation to the Commissioner for approval.

4.2 The CTRC shall decide by a majority vote of its members and in case of tie the Chairman shall decide.

4.3 The Minutes of the deliberation of how the members voted shall be submitted with the recommendation.

4.4 The following may be invited in the proceedings of the Committee deliberation and composed of the following:

4.4.1 Representative of the Tariff Commission

4.4.2 The Importer/Consignee/Broker concerned

4.4.3 Representative from the PCCI, FPI and/or the concerned industry sector


4.5 The Chairman is hereby required to inform its members and convene the CTRC immediately.

5.0 REPEALING CLAUSE

This repeals CMO No. 25-96 dated August 9, 1996.

6.0 EFFECTIVITY

This Order shall take effect immediately.


ROZZANO RUFINO B. BIAZON
Commissioner



12 NOV 2012