



MEMORANDUM

To : **All District and Sub-port Collectors
All Chiefs and Personnel, Formal Entry Division
All Accredited Importers and Brokers
All Others Concerned**

Subject : **Strict and Mandatory Compliance with the provisions of
CMO No. 28-2007 which implements CAO 8-2007
entitled "DESCRIPTION OF IMPORTED ARTICLES IN
TARIFF TERMS"**

Date : **October 6, 2017**

You are hereby enjoined to revisit and observe the provisions stated in the above-mentioned issuances. To put emphasis, the following provisions are hereby quoted:

"It shall be the responsibility of the COO V together with the Chief, Formal Entry Division, to ensure proper implementation of this Order."
- Sec. 4.1 of CMO 28-2007

"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." - Sec. 3.2 of CAO 8-2007

"For motor vehicles, the specific description shall be in accordance with the following illustrative example:

MAKE-----Nissan GX4
 SERIES-----Infinity
 BODY TYPE-----Wagon
 YEAR MODEL -----2006
 GROSS WEIGHT-----3,600kgs
 NET WEIGHT-----1,800 kgs
 PISTON DISPLACEMENT-----3,500 [cc]
 NO. OF CYLINDERS-----6 cylinders
 ENGINE NO.-----1GD0281469
 CHASSIS NO.-----XXXXXXXXXXXXXXXXXXXX
 VIN NO.-----XXXXXXXXXXXXXXXXXXXX
 FUEL-----Gas" - Sec. 4.4.2.1
 of CMO 28-2007



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

Note 2: It shall be the responsibility of the official signatories of the Certificates of Payment to ensure compliance with the above requirements." – Sec. 4.4 of CMO 28-2007

"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, 10 kw, 120 watts...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, 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 28-2007



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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"...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

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).

Furthermore, under the directive of the Commissioner stated in the OCOM Memorandum Order dated June 26, 2015, in relation to the above subject, this Office shall not hesitate to command a 100% examination of the generally described articles.

Your compliance is expected.

Handwritten signature of Jeffrey C. Tacio.

JEFFREY C. TACIO

OIC-Director, Import Assessment Service
Assessment and Operations Coordinating Group

Noted by:

Handwritten signature of Atty. Edward James A. Dy Buco, circled in black.

ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner
Assessment and Operations Coordinating Group

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Annex A

Generally Described Goods (Subject to 100% examination)

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

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48. 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. Flat Glass
- 117. Articles of Glass
- 118. Samples
- 119. Toys
- 120. Plastic Toys

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