

2018-04-022



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

Isidro S. Lapeña
MASTER COPY

MEMORANDUM

TO: ALL DISTRICT AND SUPPORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
ALL FORMAL ENTRY DIVISION PERSONNEL
ALL OTHERS CONCERNED

FROM : *Isidro S. Lapeña*
ISIDRO S. LAPEÑA, PhD, CSEE
Commissioner *OK*
APR 23 2018



Bureau of Customs
ISIDRO S. LAPEÑA
Commissioner
18-08453

SUBJECT : CLARIFICATION ON THE APPLICATION OF VALUE
REFERENCE RE: SHIPMENTS OF RESIN

DATE : March 12, 2018

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- 1.0 Reference(s):
 - a. Memorandum No. 2018-02-027 of Commissioner Isidro S. Lapeña, PhD, CSEE, dated January 26, 2018, providing the *Updated Reference Values for Shipments of Resin.*
 - 2.0 The above-mentioned memorandum applies to Shipments of Resin, whether entered under **Consumption, Warehousing or destined to Freeports or Special Economic Zones.**
 - 3.0 For your information and guidance.