

2018-01-013



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

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

FROM : *[Signature]*
ISIDRO S. LAPEÑA, Ph.D., CSEE
Commissioner



JAN 1 2 2018

SUBJECT : Updated Reference Values

DATE : December 28, 2017

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1. Attached herewith is the updated Reference Values of the HS Code 2523 and 3926, hence all issuances prior to this memorandum are hereby revoked.
 2. All import entries under the tariff headings provided in the attached Value Reference, with declared values falling below the reference values shall be released only when the officials of **Formal Entry Division have reviewed and ascertained the accuracy of the declared value**, if it is indeed the true Transaction Value, pursuant to Section 707 of Republic Act No. 10863 (Customs Modernization and Tariff Act). Otherwise, the importer shall nevertheless be able to secure the release of the imported goods upon posting of a sufficient security in an amount equivalent to the duties and taxes in dispute conditioned on the payment of additional duties and taxes, if any, as may be determined.

The importer's right to appeal to the decision of the bureau shall be governed by the rules of Section 1106 of the same Act.

3. The reference values indicated in the attached Value Reference shall be updated on a periodic basis.
4. Non - compliance by any Customs Official with any of the provisions of this Memorandum will be considered Simple Neglect of Duty pursuant to CMO 25-2010, Title IV, Section 2.
5. This Memorandum shall take effect immediately and shall last until updated or revoked.

Dated: 28 December 2017

REFERENCE VALUES

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.		
2523.1090	-- Other		
	Cement Clinker	ID	\$0.03/kg
		KR	\$0.03/kg
		VN	\$0.03/kg
		TH	\$0.04/kg
	Portland Cement Clinker	JP	\$0.04/kg
		KR	\$0.04/kg
VN		\$0.03/kg	
2523.2100	-- White cement, whether or not artificially coloured		
	White Cement	AE	\$0.12/kg
		CN	\$0.13/kg
		ID	\$0.14/kg
		MY	\$0.12/kg
	JK White Cement	AE	\$0.13/kg
	White Portland Cement	AE	\$0.14/kg
	Jiangxi Yinshan White Cement	CN	\$0.13/kg
Aalborg Brand White Portland Cement	MY	\$0.12/kg	
2523.2910	--- Coloured cement		
	American Cement Standard ASTM C150-2012	CN	\$0.05/kg
2523.2990	--- Other		
	Type 1 Cement Conforming to American Cement	CN	\$0.05/kg
	Ordinary Portland Cement Type 1	TW	\$0.04/kg
	Portland Cement Type 1 (Corona Brand)	VN	\$0.06/kg
2523.3000	- Aluminous cement		
	Calcium Aluminate Cement Jianai- A700	CN	\$0.43/kg
	Aluminous Cement Ciment Fondu	SG	\$0.59/kg
2523.9000	- Other hydraulic cements		
	Blended Hydraulic Cement with Pozzolan Pack	ID	\$0.06/kg
3926.0000	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.		
3926.1000	- Office or school supplies		
	L-Folder	TW	\$1.99/kg
	Name Card Cover	CN	\$2.39/kg
	Pencil Box	CN	\$2.93/kg
	Plastic Clipboard	CN	\$2.97/kg
	Plastic End Clip	TW	\$6.00/kg
	PVC Presentation File	TW	\$3.06/kg

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REFERENCE VALUES

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3926.2090	- - Other		
	Hanger with Sizer	TH	\$3.38/kg
	Over sleeve	CN	\$4.86/kg
	Plastic Grass	CN	\$16.67/kg
	PVC Apron	CN	\$5.16/kg
	Sock Hook	CN	\$8.54/kg
	Wet Floral Foam for Floral Arrangement	CN	\$3.73/kg
3926.3000	- Fittings for furniture, coachwork or the like		
	Adjustable Glide	CN	\$2.11/kg
	Bracket	GB	\$14.38/kg
		IN	\$24.91/kg
		TH	\$10.63/kg
		US	\$12.14/kg
	Mattress Ventilator (Plastic Button)	TW	\$5.21/kg
	Plastic Display Rack	RU	\$3.31/kg
	Outdoor Plastic Products (Display Rack)	US	\$6.93/kg
IL		\$2.52/kg	
Plastic Grommets	TW	\$6.98/kg	
3926.4000	- Statuettes and Other ornamental articles		
	Coin Bank	CN	\$3.75/kg
	Ornamental Decor Toys	CN	\$2.38/kg
		US	\$3.78/kg
	Piggy Bank	CN	\$1.85/kg
	Plastic Decorative	CN	\$2.66/kg
	Plastic Figurines	CN	\$2.16/kg
	Plastic Photo Frames	CN	\$1.79/kg
	Plastic Pedestal	CN	\$2.39/kg
Polyresin Figurines	CN	\$1.90/kg	
3926.9039	- - - Other		
	Crawling Mat	CN	\$4.12/kg
	Drain Bag	CN	\$4.62/kg
	Ear Syringe	CN	\$7.49/kg
	Fresh Food Sack (Plastic)	TH	\$6.07/kg
	Fuse Puller	JP	\$29.31/kg
	Gel Teether (Plastic)	TH	\$3.88/kg
	Ice Mould	CN	\$2.11/kg
Medical Cup	TW	\$8.91/kg	

Dated: 28 December 2017

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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3926.9039	Packing Film	CN	\$3.51/kg
	Plastic Handle	JP	\$19.36/kg
	Solution Bag Assy	CN	\$9.26/kg
	Specimen Bottle	CN	\$2.40/kg
	Thoracostmy Bottle	CN	\$2.85/kg
	Water-Filled Teether	TH	\$7.20/kg
	Wide Neck Silicone Nipple	TW	\$3.51/kg
3926.9042	- - - Protective masks for use in welding and similar work		
	Chin Strap Dust Mask 11A/11	TW	\$5.96/kg
3926.9049	- - - Other		
	Cushion Material (Air Packing)	JP	\$6.43/kg
	Engineering Plastic	TW	\$3.48/kg
	Reflector (Hyundai)	KR	\$15.64/kg
	Road Cones	CN	\$2.00/kg
3926.9053	- - - Transmission or conveyor belts or belting		
	Plastic Modular Conveyor Belt	TW	\$29.92/kg
	Transmission Belt of Mill Fan	TW	\$12.63/kg
3926.9055	- - - Plastic J-hooks or bunch blocks for detonators		
	Plastic Blocks	CA	\$8.99/kg
	Plastic Hook	CN	\$4.11/kg
3926.9059	- - - Other		
	Plastic Blanket Cover	CN	\$2.89/kg
	Plastic Poster Hanger	CN	\$8.27/kg
	Plastic Square Ring	TW	\$10.52/kg
	Plastic Toys	CN	\$2.75/kg
	PP Cotton	CN	\$2.11/kg
	Wear Strip	CN	\$9.34/kg
Werner Fibre Glass Ladder	CN	\$5.20/kg	
3926.9060	- - Poultry feeders		
	Chicken Coop	TH	\$3.50/kg
3926.9089	- - - Other		
	Anchor Shaped Clamp	CN	\$6.24/kg
	Clothing Accessories (Sequins)	HK	\$1.89/kg
	Fibreglass Reinforced Plastic Gratings	CN	\$3.13/kg
	Flower Mud	CN	\$2.06/kg
	PE Foam	CN	\$2.66/kg
	Plastic Beads	CN	\$2.38/kg
	Plastic Float	CN	\$4.76/kg
PVC Ticket Strips	CN	\$3.87/kg	

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Dated: 28 December 2017

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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3926.9089	Sealing Clip	CN	\$2.72/kg
	Shoe Cover	CN	\$4.39/kg
	Trash Bin	CN	\$1.96/kg
3926.9091	- - - Of a kind used for grain storage		
	Herb Chopper Container	CN	\$15.39/kg
	PE Packing Bag	CN	\$3.52/kg
3926.9092	- - - Empty capsules Of a kind suitable for pharmaceutical use		
	Enteral Feeding Container (600ml)	CN	\$5.33/kg
3926.9099	- - - Other		
	1U Blanking Panel	CN	\$2.05/kg
	2U Blanking Panel	CN	\$2.89/kg
	Access Sample Cups 2.0ml	US	\$10.16/kg
	Acrylic Board	CN	\$1.85/kg
	Acrylic Display Shelf	TH	\$1.87/kg
	Acrylic Stand 210X160X24mm	SG	\$10.33/kg
	ADIDAS Fitting Room Door Handle	CN	\$19.95/kg
	Agri Net Mesh	TW	\$1.76/kg
	Althaus Tea Bag Holder	DE	\$7.89/kg
	Aquarium Filter Mat	CN	\$2.67/kg
	Bag Tag	CN	\$5.37/kg
	Bagging Film PA 6	DK	\$9.31/kg
	Beaker 500ml Plastic	IN	\$4.65/kg
	Bucket Lid	US	\$3.53/kg
	Cable Tie	CN	\$3.49/kg
		DE	\$7.25/kg
		DK	\$15.00/kg
		FR	\$10.67/kg
	Cable Tie Kit VB50 Yellow	DE	\$37.22/kg
		GB	\$34.53/kg
	Cable Ties	TH	\$9.88/kg
	Capsule Trays	IT	\$16.19/kg
	Card Holder	HK	\$20.90/kg
	Cargo Plastic Sheet (Vinyl)	KR	\$2.63/kg
	Cattle Tags Yellow 100mm X 75mm	AU	\$5.45/kg
	Chain Guide Made of Plastic	IT	\$48.46/kg
	Chocolate Mould Hedgehog	BE	\$57.57/kg
	Clamp	IN	\$13.33/kg
		TH	\$21.55/kg

Dated: 28 December 2017

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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3926.9099	Clip	CN	\$4.42/kg
		ID	\$15.76/kg
		IN	\$17.22/kg
		SG	\$26.68/kg
		TH	\$11.46/kg
		TW	\$3.75/kg
	Closing Cap	CH	\$44.00/kg
	Clothesline	CN	\$2.71/kg
	Clothespins	CN	\$2.02/kg
	CM-71122 Funnel	TW	\$6.02/kg
	Coin Bank	CN	\$3.75/kg
	Cookie Pad	NZ	\$24.05/kg
	Cover Wiper Arm	TH	\$7.35/kg
	Crab House Protein Skimmer	CN	\$2.72/kg
	Creasing Matrix	CN	\$20.34/kg
	Data Strip	CN	\$6.21/kg
	DC800 Soap Dispenser Cw Ecolab Logo	MY	\$8.85/kg
	Decal-Name Plate	US	\$9.35/kg
	Display Rack	DK	\$2.16/kg
	Display Stand	CN	\$4.69/kg
	Double Bucket Wringer	CN	\$3.63/kg
	Dropper	CN	\$4.03/kg
	Duct Rodder	CN	\$3.26/kg
	Earplugs	BR	\$13.85/kg
		CN	\$34.34/kg
		DE	\$38.66/kg
		HK	\$3.94/kg
		IN	\$26.07/kg
	Ear tags	DE	\$36.14/kg
	Embedding Cassettes	CN	\$7.50/kg
	Embedding Cassettes Without Lid White	IT	\$3.45/kg
	Environmental Ball (Polyhedral Hollow Ball)	CN	\$5.77/kg
	Feeding Bottle	CN	\$2.49/kg
Filter Bag	TW	\$6.98/kg	
Filter Mat	SG	\$39.00/kg	
Floral Foam	CN	\$3.84/kg	
Garden Fence	CN	\$2.45/kg	

Dated: 28 December 2017

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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3926.9099	HP 12.5 NB Privacy Filter	CN	\$9.36/kg
		TW	\$4.32/kg
	HP 14.0 NB Privacy Filter	CN	\$12.49/kg
		TW	\$9.69/kg
	Jelly ID Tag	SG	\$26.97/kg
	Keychain	CN	\$2.55/kg
	Lunch Box	CN	\$3.46/kg
	Manual Breast Pump	CN	\$9.62/kg
	Manual Breast Pump-Basic Edition-Pigeon Brand	IN	\$11.18/kg
	Mat	CN	\$2.17/kg
	Medium Hook	MY	\$16.48/kg
	Military Key Chain	DE	\$5.00/kg
	Pacifier (Plastic)	TH	\$10.29/kg
	Perfect It Foam Polishing Pad	SG	\$16.00/kg
		US	\$38.33/kg
	Petri film Flat Spreader	US	\$46.74/kg
	Phone Holders	AU	\$47.39/kg
		TW	\$1.90/kg
	Phone Protect Case	HK	\$14.50/kg
	Plastic Air Deflector	HK	\$2.43/kg
	Plastic Bait Station	CN	\$4.42/kg
	Plastic Balloon Stick	CN	\$3.18/kg
	Plastic Barrier	CN	\$1.79/kg
	Plastic Binder	CN	\$16.27/kg
	Plastic Bucket	CN	\$13.45/kg
		TH	\$7.12/kg
	Plastic Bucket 10ltr	NL	\$3.20/kg
	Plastic Caddy	TW	\$2.50/kg
	Plastic Case For Phone	CN	\$75.77/kg
	Plastic Display Model	KR	\$8.15/kg
	Plastic Fly Swatters	CN	\$4.01/kg
	Plastic Horn	CN	\$1.89/kg
	Plastic Keychain Decor	CN	\$3.19/kg
	Plastic Net	CN	\$18.53/kg
	Plastic Raincoat	CN	\$10.00/kg
	Plastic Security Seals	TH	\$12.93/kg
	Plastic Sleeve	CN	\$16.15/kg
	Plastic Spacer	CN	\$14.16/kg

Dated: 28 December 2017

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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3926.9099	Plastic Tag Pin (UNIQLO)	CN	\$13.67/kg
	Plastic Wash Bottle 500 ml	IT	\$16.37/kg
	Resin Crafts	CN	\$3.51/kg
	Reusable Earplug	BR	\$18.37/kg
		US	\$19.96/kg
	Ribbon	SE	\$23.67/kg
	Road Barrier (Sample)	MY	\$12.50/kg
	Seal	BE	\$48.37/kg
		GB	\$29.68/kg
		US	\$11.76/kg
	Security Seals	CN	\$7.29/kg
		MY	\$9.17/kg
	Selfie Stick	CN	\$10.41/kg
	Shelf	TH	\$7.91/kg
	Shoe Fillers	CN	\$10.79/kg
	Shoe Horn	CN	\$3.33/kg
	Shroud	IT	\$28.30/kg
	Side Release	CN	\$2.38/kg
	Silicone Purse	CN	\$10.00/kg
	Spacer	IT	\$26.59/kg
	Sponge	CN	\$45.41/kg
	Sticker	TH	\$5.88/kg
	String Wound Cartridge Filters	US	\$18.59/kg
	Surface Mount Box	CN	\$20.84/kg
	Tile Levelling System	CN	\$2.12/kg
	Tissue Cover	TW	\$7.69/kg
	Traffic Cone	CN	\$2.50/kg
	Versa TREK Connector	US	\$7.13/kg
Vertical Display Tray	HK	\$10.95/kg	
Water Dispenser	CA	\$71.43/kg	
Wet Floor Caution Board	CN	\$4.11/kg	
Wheel Chock	AU	\$25.66/kg	
YKK Brand Plastic Buckle	TW	\$9.82/kg	