



DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
Manila 1099

MASTER COPY 

MEMORANDUM:

24 February 2014

TO:

**ALL DISTRICT AND SUBPORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION CHIEFS  
ALL FORMAL ENTRY DIVISION PERSONNEL**

FROM:

**JOHN P. SEVILLA  
Commissioner**



FEB 24 2014



SUBJECT:

**SHIPMENTS UNDER HS CODES BEGINNING WITH 3901,  
3902, 3903, 3904, 3907 (Resins)**

- 
1. You are hereby directed to refer to the Imports & Assessment Service (IAS) all entries of shipments under the four-digit HS codes beginning with 3901, 3902, 3903, 3904, 3907 with Customs value of USD 1.50 per kg, or less, prior to their clearance for release.
  2. The Imports & Assessment Service (IAS) will provide value recommendations to the Formal Entry Division (FED) or equivalent units.
  3. For strict and immediate compliance.

Cc: Deputy Commissioner, AOCG  
Deputy Commissioner, EG  
Deputy Commissioner, IG