

2015-01-007



DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
Manila 1099

**MEMORANDUM:**

14 January 2015

**TO: ALL DISTRICT AND SUPPORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION CHIEFS  
ALL FORMAL ENTRY DIVISION PERSONNEL  
ALL DEPUTY COMMISSIONERS**

**FROM: JOHN P. SEVILLA  
Commissioner**



**SUBJECT: SHIPMENTS OF COTTON YARN, COTTON FABRIC,  
POLYESTER YARN AND POLYESTER FABRIC UNDER  
CERTAIN TARIFF HEADINGS**

1. You are hereby directed to refer to the Imports & Assessment Service (IAS) all entries involving shipments of cotton yarn, cotton fabric, polyester yarn and polyester fabric under the following four-digit tariff headings with the following customs value or less, prior to their clearance for release.

COMMODITY	TARIFF HEADING (FOUR-DIGIT HS CODE)	CUSTOMS VALUE in USD per kg
Cotton Yarn	5205	1.75
Cotton Yarn	5206	1.75
Cotton Yarn	5207	1.75
Cotton Fabric	5208	1.75
Cotton Fabric	5209	1.75
Polyester Yarn	5402	0.75
Polyester Yarn	5509	0.75
Polyester Yarn	5510	0.75
Polyester Fabric	5407	0.75
Polyester Fabric	5513	0.75
Polyester Fabric	5515	0.75

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.