



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

August 9, 1996

CUSTOMS MEMORANDUM ORDER
NUMBER 25-96

TO : All Collectors of Customs/Service Chiefs/
Division Chiefs
All Others Concerned

SUBJECT : Creation of the Customs Tariff Review
Committee.

I. OBJECTIVES

- 1.1 To ensure the proper and uniform tariff classification of imported commodities by the Bureau's assessment personnel
- 1.2 To facilitate the resolution of disputes in the proper classification of imported goods brought to the attention of the Commissioner of Customs
- 1.3 To achieve transparency in Customs Operations by making available to the public information on tariff classification and tariff rulings made or adopted by the Bureau.

II. GENERAL PROVISIONS

- 2.1 The practice of issuing Customs Tariff Circulars on the proper and uniform classification of imported commodities shall be revived.
- 2.2 The Tariff decisions, opinions and other relevant authoritative rulings and circulars of the Tariff Commission and BOC Appeals Committee shall be evaluated within one month from receipt of the said decision/opinion/ruling, for the purpose of determining the advisability of issuance of a Customs Tariff Circular (CTC) & Publication by the Bureau. World Customs Organization (WCO)/Customs Cooperation Council (CCC) tariff rulings/opinion shall also be considered for publication and circularization.
- 2.3 The Valuation and Classification Division (VCD) shall develop and maintain an electronic data file of all CTC's issued under an easy storage and retrieval system, which the public may access.

2.4 A Customs Tariff Review Committee (CTRC) is hereby created to serve as the hearing body for all questions on tariff classification brought to the attention of the Commissioner of Customs other than those disputes arising from the Clean Report of Findings the resolution of which shall remain vested upon the Appeals Committee. The same CTRC shall oversee the proper implementation and accomplishment of the objectives of this Order.

III. COMPOSITION OF THE CTRC

The Customs Tariff Review Committee shall be composed of the following personnel :

1. Director - Chairman
Import & Assessment Service (IAS)
2. Chief VCD - Vice-Chairman
3. Chiefs or duly designated representative of :
 - a. Formal Entry Division, POM - Member
 - b. Formal Entry Division, MICP - Member
 - c. Formal Entry Division, NAIA - Member
4. Chief Records Division - Secretariat


IV. GUIDELINES

- 4.1 The Committee shall submit its recommendation to the Commissioner for approval.
- 4.2 The Committee shall decide by a majority vote of its members and in case of tie the Chairman shall decide.
- 4.3 The Minutes of the deliberation of how the members voted shall be submitted with the recommendation.
- 4.4 Non voting members shall be invited in the proceedings of the Committee deliberation and composed of the following :
 - 4.4.1 Representative of the Tariff Commission
 - 4.4.2 The Importer/Consignee/Broker concerned
 - 4.4.3 SGS representative
 - 4.4.4 The Executive Director Appeals Committee

The Chairman is hereby required to inform its members and convene the committee immediately.

V. Effectivity

This Order shall take effect immediately.


GUILLERMO L. PARAYNO, JR.
Commissioner