

2017-10-016



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**

SUBJECT : **Reference Values**

DATE : **22 September 2017**

1. 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 pursuant to Section 707 of Republic Act No. 10863 (Customs Modernization and Tariff Act).

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.

2. The reference values indicated in the attached Value Reference shall be updated on a periodic basis. Succeeding adjustments shall be issued by the Office of the Deputy Commissioner for Assessment and Operations Coordinating Group (AOCG), with notice to the Office of the Commissioner.
3. 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, and shall be punishable upon second offense by dismissal from the service.
4. This Memorandum shall take effect immediately and shall last until revoked.

**ISIDRO S. LAPEÑA, Ph.D., CSEE**  
Commissioner



OCT 06 2017

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
<b>3701</b>			
3701.3000	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.	CN	\$5.07
<b>3703</b>			
3703.9000	Photographic paper, paperboard and textiles, sensitised, unexposed.	CN	\$0.189
<b>3704</b>			
3704.0090	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	CN	\$0.399
<b>3707</b>			
3707.9090	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	CN	\$0.21
		SG	\$1.79
<b>4002</b>			
4002.1990	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.	KR	\$1.29
4002.4990		JP	\$3.97
<b>4003</b>			
4003.0000	Reclaimed rubber in primary forms or in plates, sheets or strip.	CN	\$0.55
		IN	\$0.347
<b>4007</b>			
4007.0000	Vulcanised rubber thread and cord.	CN	\$0.536
		MY	\$3.50
		TH	\$2.71
<b>4008</b>			
4008.1120	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	MY	\$0.399
4008.1190		CN	\$0.809
		MY	\$3.14

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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
4008.1900	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	CN	\$0.294
		KR	\$2.51
		MY	\$3.57
4008.2110		CN	\$1.302
			\$0.347
4008.2190		US	\$23.18
		Other Countries	\$1.77
4008.2900		CN	\$0.389
<b>4009</b>			
4009.1100	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	CN	\$2.43
		MY	\$1.74
		SG	\$2.78
		TW	\$0.798
		US	\$15.10
4009.1290		CN	\$1.18
		JP	\$2.56
4009.2110		MY	\$3.09
4009.2190		CN	\$0.662
		SG	\$1.31
		BE	\$8.72
4009.2290		CN	\$2.91
		MY	\$10.46
		SE	\$17.40
		SG	\$1.58
		US	\$17.17
4009.3191		CN	\$0.242
		ID	\$9.27
		JP	\$0.557
		KR	\$0.137
		SG	\$2.06
		TH	\$0.042
4009.3199		CN	\$0.557
		IN	\$11.81
		IT	\$10.269
		KR	\$3.48
		SG	\$3.83
		TH	\$2.31
		TW	\$1.21
		US	\$1.23
4009.3290		CN	\$4.29
		JP	\$26.62
		MY	\$0.389
	TH	\$0.599	
	US	\$8.04	
4009.4100	CN	\$1.21	
	IN	\$5.75	
	SG	\$4.28	
4009.4290	CN	\$0.105	
	DE	\$7.04	
	ID	\$3.82	
	IN	\$4.89	
	JP	\$1.51	

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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
4009.4290	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	KR	\$0.105
		MY	\$3.08
		SG	\$2.30
		TH	\$0.609
		TW	\$0.504
		US	\$5.24
<b>4010</b>			
4010.1100	Conveyor or transmission belts or belting, of vulcanised rubber.	CN	\$5.15
4010.1200		CN	\$2.51
		IN	\$3.31
4010.1900		JP	\$6.36
		CN	\$1.19
		TH	\$5.63
		TW	\$5.08
4010.3100		DE	\$30.22
		JP	\$32.87
		KR	\$12.98
		SG	\$32.54
		TH	\$9.67
		US	\$19.91
4010.3200		CN	\$8.54
4010.3900		CN	\$8.48
		DE	\$35.46
		GB	\$19.50
		HK	\$35.96
	ID	\$10.12	
	IN	\$10.61	
	IT	\$36.41	
4010.3900	JP	\$25.74	
	KR	\$9.86	
	MY	\$9.04	
	SG	\$6.56	
	TH	\$7.19	
	TW	\$4.39	
US	\$29.28		
<b>4012</b>			
4012.1910	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	CN	\$0.54
4012.1920		CN	\$1.82
4012.9019		CN	\$0.378
		LK	\$1.76
4012.9080		CN	\$0.231
		IN	\$0.861
		SG	\$1.07
		Other Countries	\$0.914
4012.9090		CN	\$0.252
		JP	\$0.599
TH		\$0.735	
<b>4013</b>			
4013.1021	Inner tubes, of rubber.	CN	\$0.777
4013.2000		IN	\$0.683
			\$0.337
4013.9011		CN	\$0.693
4013.9020			\$0.21
		VN	\$0.525
4013.9099		CN	\$0.179

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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
<b>4014</b>			
4014.9010	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.	CN	\$0.767
		TH	\$0.893
4014.9090		CN	\$0.305
<b>4015</b>			
4015.1100	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.	CN	\$1.09
		MY	\$1.58
4015.1900		CN	\$0.189
		HK	\$0.525
		LK	\$6.51
		MY	\$0.536
		SG	\$6.25
		TH	\$0.410
		US	\$0.662
4015.9090		CN	\$0.168
<b>4016</b>			
4016.1090	Other articles of vulcanised rubber other than hard rubber.		\$0.63
4016.9110	Floor Mat	CN	\$0.14
	Rubber Mat		\$0.22
	Door Mat		\$0.22
			\$0.38
	Mats		IN
	US	\$0.23	
4016.9190	Rubber Mat	CN	\$0.29
	Other articles of vulcanised rubber other than hard rubber.		\$0.40
		TW	\$0.17
4016.9210	Eraser	CN	\$0.66
4016.9290			\$0.13
4016.9310	Other articles of vulcanised rubber other than hard rubber.		\$0.20
4016.9320			\$0.49
		TH	\$7.41
		ID	\$8.34
		MY	\$1.47
		SG	\$1.81
		TW	\$7.18
4016.9390		CN	\$0.34
		IN	\$8.61
		IT	\$6.54
	Gasket	JP	\$19.59
		US	\$11.34
	O-Ring	JP	\$27.83
		NL	\$24.95
	Seals	SG	\$19.14
	Oilseal	TW	\$4.15
	Seals		\$8.26
Gasket	US	\$13.69	
4016.9400	Rubber Fender		\$11.34
4016.9500	Balloons	CN	\$0.50
	Inflatable Swimming Pool		\$0.14
			\$0.24

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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
4016.9913	Other articles of vulcanised rubber other than hard rubber.	JP	\$0.66
4016.9914		KR	\$13.02
4016.9919		TW	\$4.11
		US	\$2.69
			\$0.57
4016.9930	Elastic, Rubber Band	CN	\$0.12
	Elastic Band		\$0.14
	Rubber Band		\$0.13
		TH	\$0.35
4016.9951	Rubber Roller	CN	\$0.46
4016.9954	Grommet	JP	\$14.54
4016.9999	Rubber Band	VN	\$2.61
<b>4017</b>			
4017.0090	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	CN	\$0.315
<b>4401</b>			
4401.2200	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	DE	\$0.54
4401.3900	Wood Chips	KR	\$0.02
	Saw Dust	CN	\$0.38
	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or	MY	\$0.16
		SG	\$0.03
<b>4403</b>			
4403.1090	Southern Yellow Pine Poles	US	\$0.50
4403.9990	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	MY	\$0.14
		US	\$0.22
		Other Countries	\$0.18
	Solomon Round Logs	SB	\$0.15
<b>4404</b>			
4404.2010	Stick		\$0.17
4404.2090	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walkingsticks, umbrellas, tool handles or the like; chipwood and the like.	CN	\$0.50

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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
<b>4405</b>			
4405.0020	Wood Flour	DE	\$0.47
	Wood Powder Raw Material	ID	\$0.12
	Rubberwood Powder	TH	\$0.20
	Rubberwood Raw Material		\$0.17
<b>4408</b>			
4408.1010	Veneer Sheet	CN	\$0.19
	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	NZ	\$0.25
4408.1030	Face Veneer	SG	\$5.25
4408.1090	Veneer	CN	\$0.32
	Veneer size: 0.5mmx1220mmx2440mm		\$0.35
	Hardwood Veneer size: 0.4mmx2440mmx1220mm		\$0.47
	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	MY	\$0.26
	4408.3990	Hardwood Veneer	CN
4408.9000	Sheets for veneering (including those obtained by slicing laminated wood), for	MY	\$0.45
	Veneer	CN	\$0.25
	Okoume Face Veneer		\$0.29
	Face Veneer		\$0.30
		Face Veneer	SG
<b>4409</b>			
4409.1000	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	NZ	\$1.44
4409.2900		Other Countries	\$0.74
		CN	\$0.18
		ID	\$1.32
		US	\$0.90
	Other Countries	\$0.40	

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
<b>4410</b>			
4410.1100	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	AT	\$0.49
		CN	\$0.32
		DE	\$0.46
		IT	\$0.30
		MY	\$0.19
		TH	\$0.24
		Other Countries	\$0.30
4410.1200		CN	\$0.42
4410.9000		MY	\$0.29
		TH	\$0.34
		TH	\$0.41
<b>4411</b>			
4411.1200		CN	\$0.27
		MY	\$0.43
		NZ	\$0.39
		TH	\$0.30
		Other Countries	\$0.44
4411.1300	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	CN	\$0.34
		MY	\$0.30
		TH	\$0.29
4411.1400		AU	\$0.49
		CN	\$0.22
		MY	\$0.32
		TH	\$0.29
4411.9300		VN	\$0.29
		MY	\$0.30
<b>4413</b>			
4413.0000	Densified wood, in blocks, plates, strips or profile shapes.	CN	\$0.305
<b>4414</b>			
4414.0000	Picture Frame Stick/Mouldings	CN	\$0.189
	Assorted Picture Frame	CN	\$0.704
	Picture/Photo Frame	CN	\$0.452
	Used Wooden Photo Frame/Used Picture Frame	JP	\$0.998
	Used Picture/Photo Frame	KR	\$0.357
	Used Wooden Photo Frame/Used Picture Frame	US	\$0.945
<b>4415</b>			
4415.1000	Wooden Box	CN	\$0.599
4415.2000	Wooden Pallets	CN	\$0.231
		JP	\$0.966
	Used Empty Wooden Pallets	JP	\$5.91
<b>4416</b>			
4416.0090	Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood, including staves.	CN	\$0.723
		ES	\$3.89
		US	\$1.35
		Other Countries	\$0.966
<b>4417</b>			
4417.0090	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or	CN	\$0.42
		TW	\$1.41



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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value	
<b>4419</b>				
4419.0000	Bamboo Chopsticks	CN	\$0.231	
	Chopsticks		\$0.304	
	Chopping Board	CA	\$0.231	
		CN	\$0.284	
		US	\$0.609	
	Cutting Board	CN	\$0.105	
	Rolling Pin		\$0.378	
	Skewer Chopsticks		\$2.79	
	Wood Cutting Board		\$0.357	
	Wooden Chopping Board		\$0.305	
	Tableware and kitchenware, of wood.		HK	\$3.81
JP			\$0.158	
KR		\$0.977		
<b>4420</b>				
4420.1000	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	CN	\$0.987	
4420.9090		ID	\$1.22	
		CN	\$2.12	
		IN	\$19.32	
		JP	\$0.147	
		Other Countries	\$0.914	
<b>4421</b>				
4421.1000	Cloth Hangers	CN	\$0.116	
	Hangers		\$0.294	
	Used Hangers	US	\$0.956	
		JP	\$0.473	
4421.9040	Wooden Hangers	KR	\$0.525	
			\$0.441	
4421.9040	Other articles of wood.	CN	\$0.095	
4421.9070	Handfan		\$0.305	
4421.9080	Toothpicks		\$0.294	
4421.9099	Other articles of wood.			\$0.105
			GB	\$1.02
		HK	\$2.95	
		JP	\$6.51	
		KR	\$0.357	
		MY	\$2.72	
		US	\$1.98	
VN	\$2.47			
	Other Countries	\$1.64		

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Republic of the Philippines  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

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VALUATION & CLASSIFICATION DIVISION  
IMPORT ASSESMENT SERVICE

1<sup>st</sup> Indorsement  
September 28, 2017

Respectfully submitted to **ATTY. EDWARD JAMES A. DY BUCO**,  
Deputy Commissioner, Assessment & Operations Coordinating Group  
(AOCG), the herein basis and procedure in the computation of reference value.

*Cristina C. Mendoza*  
CRISTINA C. MENDOZA  
OIC, VCD