

2016-06-012



Republic of the Philippines
Department of Finance
Bureau of Customs
1099 Manila

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MEMORANDUM

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

**FROM: ALBERTO D. LINA
Commissioner**

SUBJECT: Shipments of Resin

DATE: 08 June 2016

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1. This Memorandum amends OCOM Memorandum dated 14 April 2016 on the category of Resins.
 2. All import entries under the tariff headings provided in **Annex A**, with declared values falling below the threshold value shall be released only when the importer avails the remedy of Payment under Protest pursuant to Section 2308 of the Tariff and Customs Code of the Philippines or Tentative Release pursuant to Customs Memorandum Order 37-2001.
 3. The threshold values indicated in **Annex A** 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, with notice to the Office of the Commissioner.
 4. Non-compliance by any customs official with any provision of this Memorandum will be an incidence of Simple Neglect of Duty as used in CMO 25-2010, Title IV, Section 2, and shall be punishable upon second offense by Dismissal.

This Memorandum shall take effect on June 10, 2016.

Alberto D. Lina
ALBERTO D. LINA
Commissioner



JUN 20 2016

2014-04-012

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Republic of the Philippines
Department of Finance
Bureau of Customs

1099 Manila

ANNEX A

RESIN

| Tariff Heading | Threshold Values |
|----------------|------------------|
| 3901 | |
| 3901.1012 | \$1.15 |
| 3901.1019 | \$1.15 |
| 3901.1092 | \$1.15 |
| 3901.1099 | \$1.15 |
| 3901.2000 | \$1.16 |
| 3901.3000 | \$1.17 |
| 3901.9090 | \$1.15 |
| 3902 | |
| 3902.1030 | \$0.98 |
| 3902.1090 | \$0.98 |
| 3902.2000 | \$1.05 |
| 3902.3030 | \$1.06 |
| 3902.3090 | \$1.06 |
| 3902.9010 | \$1.05 |
| 3902.9090 | \$1.05 |
| 3903 | |
| 3903.1110 | \$1.17 |
| 3903.1190 | \$1.17 |
| 3903.1910 | \$1.17 |
| 3903.1921 | \$1.21 |
| 3903.1929 | \$1.21 |
| 3903.1991 | \$1.21 |
| 3903.1999 | \$1.21 |
| 3903.2090 | \$1.20 |
| 3903.3040 | \$1.27 |
| 3903.3050 | \$1.27 |
| 3903.3060 | \$1.27 |
| 3903.3090 | \$1.27 |
| 3903.9030 | \$1.18 |
| 3903.9091 | \$1.21 |
| 3903.9099 | \$1.14 |
| 3904 | |
| 3904.1010 | \$0.80 |
| 3904.1091 | \$0.80 |
| 3904.1092 | \$0.80 |

| Tariff Heading | Threshold Values |
|----------------|------------------|
| 3904 | |
| 3904.1099 | \$0.80 |
| 3904.2110 | \$0.80 |
| 3904.2120 | \$0.80 |
| 3904.2190 | \$0.80 |
| 3904.2210 | \$0.80 |
| 3904.2220 | \$0.80 |
| 3904.2230 | \$0.80 |
| 3904.2290 | \$0.80 |
| 3904.3010 | \$0.77 |
| 3904.3090 | \$0.77 |
| 3904.4010 | \$0.77 |
| 3904.4020 | \$0.77 |
| 3904.4090 | \$0.77 |
| 3904.5090 | \$0.77 |
| 3904.6190 | \$0.77 |
| 3904.6930 | \$0.77 |
| 3904.9040 | \$0.77 |
| 3904.9050 | \$0.77 |
| 3904.9090 | \$0.77 |
| 3907 | |
| 3907.1000 | \$1.15 |
| 3907.2010 | \$1.15 |
| 3907.2090 | \$1.15 |
| 3907.3020 | \$1.15 |
| 3907.3030 | \$1.15 |
| 3907.3090 | \$1.15 |
| 3907.4000 | \$1.15 |
| 3907.5010 | \$1.15 |
| 3907.5090 | \$1.15 |
| 3907.6010 | \$0.94 |
| 3907.6020 | \$0.94 |
| 3907.6090 | \$0.94 |
| 3907.7000 | \$1.15 |
| 3907.9190 | \$1.15 |
| 3907.9940 | \$1.15 |
| 3907.9990 | \$1.15 |