

2018-01-020



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MASTER COPY

MEMORANDUM

TO : ALL DISTRICT AND SUPPORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
ALL FORMAL ENTRY DIVISION PERSONNEL
ALL OTHERS CONCERNED

FROM :  
ISIDRO S. LAPEÑA, Ph.D., CSEE
Commissioner

JAN 12 2018

SUBJECT : Updated Reference Values

DATE : December 28, 2017

1. Attached herewith is the updated Reference Values of the HS Code 6102, 6103, 6104, 6105, 6106, 6107, 6108, 6109, 6110, 6113, 6114, 6115, 6116 and 6117, hence all issuances prior to this memorandum are hereby revoked.
2. 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**, if it is indeed the true Transaction Value, pursuant to Section 707 of Republic Act No. 10863 (Customs Modernization and Tariff Act). Otherwise, the importer shall nevertheless be able to secure the release of the imported goods upon posting of a sufficient security in an amount equivalent to the duties and taxes in dispute conditioned on the payment of additional duties and taxes, if any, as may be determined.

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.

3. The reference values indicated in the attached Value Reference shall be updated on a periodic basis.
4. 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.
5. This Memorandum shall take effect immediately and shall last until updated or revoked.

Dated: 15 December 2017

REFERENCE VALUES

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.		
6102.2000	- Of cotton		
	Female Clothing	CN	\$2.41/kg
	Female Tops	CN	\$2.01/kg
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.		
6103.3200	- - Of cotton		
	Men's Knitted Jacket (UNIQLO)	VN	\$14.52/kg
6103.3900	- - Of other textile materials		
	Men's Knitted Jacket (UNIQLO)	VN	\$36.00/kg
6103.4200	- - Of cotton		
	Shorts	SG	\$2.50/kg
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.		
6104.3200	- - Of cotton		
	Women's Knitted Jacket (UNIQLO)	VN	\$15.85/kg
6104.4200	- - Of cotton		
	Assorted Teens Casual Dresses	US	\$8.36/kg
	Dress	ES	\$32.74/kg
6104.4300	- - Of synthetic fibres		
	Knitted Dress	CN	\$5.06/kg
	Extreme Cuff Sweater Dress	CN	\$2.42/kg
6104.4900	- - Of other textile materials		
	Ladies Knitted Dress	SG	\$3.54/kg
6104.5200	- - Of cotton		
	Skirt (Forever New Brand)	HK	\$4.27/kg
6104.6200	- - Of cotton		
	Pants (Forever New Brand)	HK	\$4.27/kg
6105	Men's or boys' shirts, knitted or crocheted.		
6105.1000	- Of cotton		
	Boys Knitted Shirt	AE	\$2.26/kg
	Boys Knitted Shirt 100% Cotton	BD	\$13.95/kg
	Boys Woven Shirt 100% Cotton	IN	\$2.81/kg
6106	Women's or girls' blouses, shirts and shirt blouses, knitted or crocheted.		
6106.1000	- Of cotton		
	CLN Shirts	CN	\$5.29/kg
	Girls Knitted Shirt	AE	\$2.96/kg
	Ladies Knitting Blouses	CN	\$24.71/kg
	Ladies Shirt	CN	\$2.15/kg

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Dated: 15 December 2017

REFERENCE VALUES

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
6106.9000	- Of other textile materials		
	Ladies Blouse	CN	\$7.93/kg
	Ladies Knitted Blouse	CN	\$27.08/kg
	Ladies Printed Shirt	HK	\$2.04/kg
	Shirts	TH	\$10.00/kg
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.		
6107.1100	- - Of cotton		
	Men's Brief	CN	\$3.33/kg
6107.1200	- - Of man-made fibres		
	Seamless Boxer Brief	CN	\$9.47/kg
6107.2100	- - Of cotton		
	Children's Pajama Unisex	CN	\$3.49/kg
6107.9900	- - Of other textile materials		
	Men's Robe (100% Polyester)	US	\$3.86/kg
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.		
6108.3100	- - Of cotton		
	Children's Pyjama Unisex	CN	\$3.49/kg
6109	T-shirts, singlet and other vests, knitted or crocheted.		
6109.1010	- - For men or boys		
	Boys Knitted T-Shirt (UNIQLO)	KH	\$11.74/kg
		VN	\$26.15/kg
	Boys Knitted T-Shirt 95% Cotton	BD	\$8.40/kg
	Boys Knitted T-Shirt 100% Cotton	BD	\$11.48/kg
	Boys Knitted Tank Top 100% Cotton	BD	\$14.84/kg
	Kids Knitted T-Shirt (UNIQLO)	CN	\$22.82/kg
	Men 100% Cotton Knit T-Shirt Dyed	PK	\$28.26/kg
	Men Basketball Knit Short Sleeve T-Shirt	TR	\$39.45/kg
	Men Knitted T-Shirt (No Brand)	BD	\$14.06/kg
	Men Knitted T-Shirt (UNIQLO)	CN	\$20.49/kg
		IN	\$14.79/kg
		KH	\$15.24/kg
		VN	\$23.51/kg
	Men Knitted T-Shirt 95% Cotton	IN	\$17.17/kg
Men Knit T-Shirt 100% Cotton (Levi's)	LK	\$17.63/kg	

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Dated: 15 December 2017

REFERENCE VALUES

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
6109.1010	Men Knitted T-Shirt 100% Cotton	BD	\$12.59/kg
		CN	\$21.98/kg
		KH	\$16.69/kg
		TR	\$38.83/kg
	Men Knit Short Sleeve T-Shirt(Basic/Active)	VN	\$28.00/kg
	Men Knit Short Sleeve T-Shirt (Fitness/Workout)	VN	\$24.16/kg
	Men Tank Top	BD	\$7.95/kg
	Men T-Shirt	CN	\$6.36/kg
	Polo T-Shirt	ID	\$6.70/kg
	Polo T-Shirt (ASCO)	CN	\$4.47/kg
	T-shirts	BD	\$2.13/kg
		DK	\$4.00/kg
		IN	\$2.58/kg
		IT	\$2.10/kg
		SG	\$8.22/kg
		US	\$12.39/kg
		Other Countries	\$25.65/kg
T-Shirt (BMW)		MY	\$27.92/kg
T-Shirt (Exhibition Goods)	JP	\$2.86/kg	
T-Shirt (Rays Official)	JP	\$23.20/kg	
6109.1020	- - For women or girls		
	Girls Knitted T-Shirt (UNIQLO)	VN	\$60.22/kg
	Girls Knitted T-Shirt 90% Cotton	BD	\$13.67/kg
	Girls Knitted T-Shirt 95% Cotton	IN	\$16.03/kg
	Girls Knit T-Shirt 100% Cotton	CN	\$18.54/kg
	Girls Knitted Tank Top 95% Cotton	BD	\$15.22/kg
	Kids Stripped Crew Neck (UNIQLO)	ID	\$22.53/kg
	Ladies Knitting Tees	CN	\$27.94/kg
	Ladies Knitted T-Shirt 95% Cotton	BD	\$16.55/kg
	Ladies Knitted T-Shirt 100% Cotton	CN	\$21.70/kg
	Vest (SAGARIGHT BRAND)	CN	\$2.54/kg
	Short Sleeve T-Shirt 60% Cotton	TR	\$25.33/kg
	T-shirts	CN	\$2.13/kg
		ES	\$25.30/kg
		TH	\$2.27/kg
	Women Knitted T-Shirt 55% Cotton	BD	\$11.71/kg
	Women Knitted T-Shirt 100% Cotton	TR	\$37.46/kg
		Other Countries	\$24.68/kg
	Women Knitted T-Shirt (UNIQLO)	CN	\$25.60/kg
		ID	\$24.11/kg
VN		\$20.99/kg	
Women T-Shirt 100% Cotton BCI Knitted Dyed	IN	\$20.51/kg	

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REFERENCE VALUES

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
6109.9010	- - For men or boys, of ramie, linen or silk		
	Men T-Shirt	CN	\$12.31/kg
	Men Knit Short Sleeve Top (Fitness/Workout)	IN	\$24.75/kg
	Side Stripe High Neck L/S Tee	KR	\$8.57/kg
6109.9020	- - For men or boys, of other textile materials		
	Boys T-Shirt	IN	\$22.82/kg
	Boys Knitted T-Shirt (UNIQLO)	KH	\$15.75/kg
		VN	\$26.70/kg
	Boys Sport Casual Knit Short Sleeve T-Shirt	TR	\$34.40/kg
	Ceat T-Shirt	IN	\$2.91/kg
	Dynasty T-Shirt	MY	\$2.24/kg
	Men T-Shirt	CN	\$4.29/kg
	Men Knitted T-Shirt	ID	\$41.31/kg
	Men Knitted T-Shirt (UNIQLO)	CN	\$38.27/kg
		VN	\$24.24/kg
	Men T-Shirt Knitted 83% Polyester	CN	\$20.49/kg
	Men T-Shirt Knitted 87% Polyester	CN	\$26.19/kg
	Men Knit T-Shirt 30% Polyester 70% Cotton	CN	\$45.28/kg
	Men Knitted Tshirt 84% Nylon 16% Elastic	KH	\$57.29/kg
	Men Knitted T-Shirt 97% Polyester 3% Elastane	KH	\$28.81/kg
	Men Knitted T-Shirt 100% Polyester	KH	\$31.18/kg
		VN	\$38.52/kg
	Men Knitted Tshirt 100% Recycle Polyester	TH	\$36.02/kg
	Men Knitted Impulse Core Tee 100% Polyester	TH	\$34.40/kg
	Men Knitted Short Sleeve	CN	\$48.86/kg
	Men Basketball Knit Short Sleeve T-Shirt	HN	\$49.60/kg
	Men Sport Casual Knit Short Sleeve T-Shirt	IN	\$21.85/kg
	Men Running Knit Short Sleeve Top	VN	\$28.14/kg
	Male Knit Top 100% Polyester	HK	\$24.05/kg
	Male Knit Vest 74% Nylon	HK	\$38.17/kg
Tank Top 59% Polyamide	MY	\$24.80/kg	
T-Shirt Top 100% Viscose	MY	\$23.49/kg	
White T-Shirt	MY	\$2.61/kg	
6109.9030	- - For women or girls		
	Kids Knitted Singlet (UNIQLO)	CN	\$35.71/kg
	Kids Knitted T-Shirt (UNIQLO)	VN	\$37.19/kg
	Ladies Knitted T-Shirt	BD	\$14.22/kg
MY		\$18.08/kg	

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Dated: 15 December 2017

REFERENCE VALUES

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
6109.9030	Ladies Knitted T-Shirt 63% Polyester	BD	\$15.30/kg
	Ladies Knitted Tank 90% Polyester	CN	\$18.37/kg
	Ladies Top 93% Viscose	MY	\$21.46/kg
	Ladies Knitted Top 100% Viscose	KH	\$18.22/kg
	Long sleeve (Brand New)	CN	\$3.21/kg
	Women Knitted Tank	HK	\$33.09/kg
		ID	\$51.38/kg
		VN	\$25.74/kg
	Women Golf Knit Short Sleeve Polo	VN	\$28.00/kg
	Women T-Shirt	CN	\$4.79/kg
	Women Knitted T-Shirt (UNIQLO)	CN	\$35.39/kg
		ID	\$21.08/kg
		KH	\$18.15/kg
		VN	\$35.48/kg
	Women T-Shirt Knitted 46% Viscose	CN	\$20.86/kg
	Women Knitted T-Shirt 66% Polyester	TR	\$23.73/kg
Women T-Shirt Knitted 92% Polyester	CN	\$20.48/kg	
Women Sport Casual Knit Short Sleeve T-Shirt	IN	\$22.63/kg	
Women 100% Polyester T-shirts Sleeveless	VN	\$38.02/kg	
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.		
6110.2000	- Of cotton		
	Cardigan Girl 100% Cotton	BD	\$15.99/kg
	Women Knitted Sweater 100% Cotton	BD	\$13.08/kg
	Ladies Knitted Sweatshirt 100% Cotton	IN	\$14.03/kg
	Women's Knitted Jersey 100% Cotton	IN	\$13.01/kg
	Women's Jersey Knit Pullover 100% Cotton	VN	\$49.44/kg
	Ladies Knitted Sweater 60% Cotton	BD	\$13.62/kg
		KH	\$17.68/kg
	Ladies Knitted Hood Sweater 60% Cotton	KH	\$15.93/kg
	Women's Knitted Pullover 60% Cotton	CN	\$17.04/kg
	Boys Knitted Sweater 100% Cotton	BD	\$15.42/kg
	Men's Knitted SW-Shirt 100% Cotton	TR	\$32.25/kg
	Men's Knitted Pullover (UNIQLO)	CN	\$19.32/kg
	Women's Knitted Sweater (UNIQLO)	CN	\$35.70/kg
	Pullover Ladies Knitted	MM	\$14.55/kg
	Tops Knit Jersey	SG	\$26.18/kg
Fleece	SG	\$28.07/kg	

Dated: 15 December 2017

REFERENCE VALUES

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
6110.3000	- Of man-made fibres		
	Pullover Ladies Knitted 100% Acrylic	CN	\$20.65/kg
	Pullover Ladies Knitted	KH	\$14.26/kg
	Ladies Knitted Pullover 62% Acrylic	CN	\$19.52/kg
	Sweater 50% Acrylic	BD	\$10.87/kg
	Women's Knit Pullovers Main Fabric	KH	\$12.45/kg
	Women's Knitted Sweater (UNIQLO)	CN	\$28.57/kg
	Women's Knitted Pullover (UNIQLO)	CN	\$25.25/kg
		VN	\$34.09/kg
	Men's Knitted Pullover (UNIQLO)	CN	\$22.02/kg
	Cardigan Girl Knitted	CN	\$22.74/kg
	Sweater Women Knitted	ID	\$13.90/kg
	Girls Knitted Pullover	MY	\$21.83/kg
	Men's Pullover	CN	\$13.62/kg
Knitted Tops	CN	\$5.06/kg	
6110.9000	- Of other textile materials		
	Ladies Knitted Sweater 53% Polyester	BD	\$10.98/kg
	Men Knitted Jersey 100% Polyester	CN	\$49.25/kg
	Pullover Ladies Knitted	BD	\$13.95/kg
	Riding Jersey (NEIL BRAND)	TW	\$2.13/kg
	Tops Knit Jersey	SG	\$25.28/kg
Cardigan Ladies Knitted	BD	\$15.06/kg	
6113	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.		
6113.0010	- Divers' suits (wetsuits)		
	Men's Diving Suits Foam 100% Rub	KH	\$20.96/kg
6114	Other garments knitted or crocheted.		
6114.2000	- Of cotton		
	Women's Knitted Romper (UNIQLO)	VN	\$25.70/kg
6115	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.		
6115.9500	- - Of cotton		
	Socks	ES	\$33.05/kg
		KR	\$9.76/kg
		SG	\$18.02/kg
	Men's Terry Socks	CN	\$9.55/kg
	Knitted Socks (UNIQLO)	CN	\$29.70/kg
TH		\$28.38/kg	
Adult Unisex Basketball Knit Crew Sock	IL	\$48.64/kg	

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Dated: 15 December 2017

REFERENCE VALUES

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
6115.9600	- - Of synthetic fibres		
	Assorted Stocking (Brand: City Lady)	CN	\$15.27/kg
	Knitted Socks (UNIQLO)	CN	\$26.73/kg
		TH	\$24.27/kg
	Adult Unisex Soccer Knit Knee High Sock	TR	\$30.79/kg
6115.9900	- - Of other textile materials		
	Socks	SG	\$28.08/kg
6116	Gloves, mittens and mitts, knitted or crocheted.		
6116.1090	- - Other		
	Working Gloves	CN	\$3.71/kg
	Gloves	KR	\$37.04/kg
		SG	\$22.38/kg
	Glove Technician Size	DK	\$43.95/kg
Supported Gloves	IN	\$23.69/kg	
6116.9300	- - Of synthetic fibres		
	Repair Gloves	CN	\$47.81/kg
	Glove Boy Knitted 100% Acrylic	CN	\$22.93/kg
	Boy Knitted Gloves	ID	\$14.86/kg
	Boys Knitted Gloves 74% A	MY	\$20.00/kg
	Knitted Double Glove Mick	MY	\$23.52/kg
	Gloves Knitted Or Crocheted	KR	\$39.44/kg
6116.9900	- - Of other textile materials		
	Nylon Gloves	TW	\$4.06/kg
6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.		
6117.1010	- - Of cotton		
	Scarf (36 x 24 Assorted Colour)	CN	\$11.14/kg