



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

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MEMORANDUM

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

SUBJECT: **Shipments of Ceramic Tiles**

DATE: 18 April 2017

1. This memorandum provides reference value of \$0.50 per kilogram on the category of Ceramic Tiles under HS Codes **6907** and **6908** coming from **China**.
2. All import entries under the tariff headings mentioned above, with declared values falling below the reference value 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).
3. The reference value as mentioned above 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 Officials with any provision 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.
5. For strict and immediate compliance.


NICANOR E. FAELDON
Commissioner

