

2017-10-17



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

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

SUBJECT : **Reference Values**

DATE : **29 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.

[Signature]
ISIDRO S. LAPEÑA, Ph.D., CSEE
Commissioner



OCT 06 2017

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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MEMORANDUM

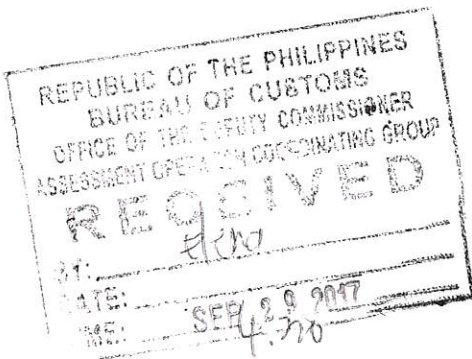
FOR : **ATTY. EDWARD JAMES A. DY BUCO**
Deputy Commissioner, AOCG

SUBJECT : **IAS REFERENCE VALUES (IRV)**

DATE : 29 September 2017

This is to respectfully request your approval for the herein attached copy of the new IAS Reference Values (IRV) relative to the shipments under the following headings, if in accord.

NEW IRVs			
2701	2715	4601	6506
2703	3905	4602	6507
2704	3906	6402	6601
2709	3907	6403	6602
2710	3909	6404	6603
2711	3910	6405	6702
2712	4501	6406	6704
2713	4503	6504	
2714	4504	6505	



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CRISTINA C. MENDOZA
Officer-in-Charge
Valuation and Classification Division

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
2701			
2701.1100	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	All Countries	\$0.12/kg
2701.1290		ID	\$0.08/kg
		RU	\$0.06/kg
2701.1900		AU	\$0.148/kg
		ID	\$0.06/kg
2703			
2703.0010	Peat (including peat litter), whether or not agglomerated	DE	\$0.199/kg
		NL	\$0.273/kg
		Other Countries	\$0.29/kg
2704			
2704.0010	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	CN	\$0.18/kg
2704.0030		CN	\$0.275/kg
2709			
2709.0010	Crude petroleum oils	AE	\$0.38/kg
		MY	\$0.39/kg
2710			
2710.1214	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	CN	\$0.51/kg
		JP	\$0.54/kg
		KR	\$0.50/kg
		SG	\$0.50/kg
2710.1216		CN	\$0.44/kg
		KR	\$0.49/kg
		MY	\$0.44/kg
		SG	\$0.44/kg
2710.1220		KR	\$1.32/kg
2710.1240		KR	\$0.62/kg
2710.1250		SG	\$0.76/kg
2710.1290		MY	\$1.64/kg
2710.1941	SG	\$0.87/kg	
2710.1943	Base Oil	KR	\$0.91/kg
		SG	\$0.73/kg
		TH	\$0.86/kg
		TW	\$0.55/kg

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
2710.1943	Lubricating Oil	KR	\$1.77/kg
		MY	\$1.44/kg
		SG	\$1.97/kg
		US	\$5.56/kg
		VN	\$0.82/kg
	Lubricants	AE	\$1.26/kg
		KR	\$0.75/kg
		MY	\$0.55/kg
		SG	\$1.94/kg
		TW	\$0.56/kg
		US	\$1.20/kg
	Transformer Oil	IN	\$0.80/kg
		MY	\$0.71/kg
	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	CN	\$1.57/kg
		DE	\$3.53/kg
		FR	\$2.06/kg
		ID	\$1.69/kg
		IT	\$2.49/kg
JP		\$2.15/kg	
TH		\$1.41/kg	
Other Countries		\$2.72/kg	
2710.1944	Grease	CN	\$3.33/kg
		JP	\$3.50/kg
2710.1944	Lubricants	SG	\$8.83/kg
	Lubricating Grease	SG	\$2.13/kg
	Mobil Grease	SG	\$3.64/kg
	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	MY	\$3.23/kg
TH		\$2.16/kg	
TW		\$2.88/kg	
2710.1944	Petroleum oils and oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	US	\$2.81/kg
		ZA	\$1.13/kg

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
2710.1971	Gasoil	CN	\$0.40/kg
		JP	\$0.46/kg
		KR	\$0.43/kg
		MY	\$0.36/kg
		Other Countries	\$0.36/kg
2710.1972	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	SG	\$0.47/kg
2710.1972	Diesel	CN	\$0.39/kg
	Gasoil	CN	\$0.46/kg
		KR	\$0.42/kg
2710.1979	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	MY	\$0.43/kg
2710.1979		MY	\$0.30/kg
		SG	\$0.30/kg
2710.1981	Jet A1	CN	\$0.48/kg

**REFERENCE VALUE**

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
2710.1981	Jet A1	KR	\$0.46/kg
		SG	\$0.47/kg
		TW	\$0.47/kg
2710.1983	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	SG	\$0.44/kg
2710.1989	Petroleum oils and oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	US	\$21.84/kg
2710.1990	Motor Oil	CN	\$0.38/kg
	Rhodoline	CN	\$2.84/kg
	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	DE	\$2.33/kg
		IN	\$1.01/kg
		KR	\$0.79/kg
		SG	\$1.40/kg
		US	\$7.37/kg
		Other Countries	\$5.29/kg
2710.9990	Petroleum oils and oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	JP	\$2.67/kg
2711			
2711.1200	Fully Refrigerated Propane	AE	\$0.405/kg
		AU	\$0.38/kg
		KW	\$0.354/kg
		US	\$0.377/kg
2711.1300	Fully Refrigerated Butane	AU	\$0.412/kg
		US	\$0.560/kg
	Butanes	KR	\$0.40/kg
2711.1900	Liquefied Petroleum Gas (LPG)	CN	\$0.452/kg
		SG	\$0.47/kg
		VN	\$0.49/kg
	LPG Mixture	CN	\$0.41/kg
		ID	\$0.386/kg

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
2712			
2712.1000	Petroleum Jelly	IN	\$1.12/kg
	White Petrolatum	US	\$2.68/kg
2712.9010	Paraffin Wax	CN	\$0.495/kg
	Sarawax	MY	\$1.10/kg
	Paraffin Wax	Other Countries	\$1.03/kg
2712.9090	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	CN	\$0.863/kg
		IN	\$0.74/kg
2713			
2713.1100	Petroleum Coke	US	\$0.067/kg
2713.2000	Bitumen	IR	\$0.365/kg
	Blown Asphalt 115/15	KR	\$0.760/kg
	Bitumen 60/70	SG	\$0.375/kg
		TH	\$0.396/kg
2714			
2714.9000	Bitumen 60/70	IR	\$0.265/kg
	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	MY	\$0.41/kg
2715			
2715.0000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut backs)	IR	\$0.597/kg
		MY	\$0.567/kg
3905			
3905.1200	Polyvinyl Acetate	TW	\$0.89/kg
3905.1910	Polymers of vinyl acetate or of other vinyl esters, in primary forms;	ID	\$0.66/kg

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3905.2100	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms	MY	\$0.83/kg
3905.2100		NL	\$1.91/kg
		SG	\$0.82/kg
3905.2900	Vinnapas EP 706 K	KR	\$0.83/kg
	Elotex MP2050	CN	\$1.57/kg
	Vinnapas 5010 N	CN	\$1.86/kg
		DE	\$2.12/kg
	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms	TW	\$1.31/kg
3905.3090	Other Countries	Other Countries	\$1.34/kg
		Other Countries	\$2.15/kg
	Polyvinyl Alcohol	US	\$2.01/kg
		SG	\$2.26/kg
3905.9990	Polyvinyl Pyrrolidone	TW	\$2.13/kg
		CN	\$5.86/kg
	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms	DE	\$8.26/kg
		SG	\$13.03/kg
3906			
3906.1090	Acrylic polymers in primary forms	CN	\$2.07/kg
		MY	\$0.72/kg
		TW	\$0.68/kg
3906.9020		CN	\$0.97/kg
		SG	\$3.19/kg
		US	\$2.18/kg
		VN	\$1.28/kg
	Other Countries	\$2.82/kg	
Acronal	MY	\$1.13/kg	
Acronal (Acrylic Polymer)	ID	\$1.16/kg	
Dirtshield TM K-2 Acrylic Emulsion	TH	\$1.68/kg	
Primal TM AC-6502 Acrylic Emulsion	TH	\$1.46/kg	
3906.9092	Acrylic polymers in primary forms	US	\$5.38/kg
		Other Countries	\$4.00/kg
3906.9099		AU	\$2.37/kg
		BE	\$5.98/kg
	DE	\$6.75/kg	
	ES	\$2.12/kg	

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3906.9099	Acrylic polymers in primary forms	FR	\$1.49/kg
		GB	\$6.41/kg
		HK	\$6.59/kg
		IN	\$1.24/kg
		KR	\$2.24/kg
		TH	\$2.06/kg
		US	\$3.58/kg
		Other Countries	\$0.70/kg
	Acrylic Emulsion	ID	\$2.43/kg
	Acrylic Polymers	CN	\$0.96/kg
	Acrylic Resins	CN	\$2.78/kg
	Acrysol Copolymer Resin	TW	\$0.28/kg
	MMA Processing Aid Kane Ace PA-20	MY	\$2.87/kg
	Polyacrylamide	CN	\$3.36/kg
	Super Absorbent Polymer	CN	\$1.34/kg
		ID	\$1.33/kg
		JP	\$1.32/kg
SG		\$1.50/kg	
TW		\$0.42/kg	
Synocure	MY	\$1.95/kg	
Thermo Plastic Road Marking Compound	CN	\$0.16/kg	
	TW	\$0.20/kg	
Thermo Plastic Road Marking Materials	MY	\$0.22/kg	
3907			
3908.1010	Akulon	CN	\$2.31/kg
	Nylon	CN	\$1.35/kg
	Ultramid	CN	\$1.06/kg
	Polyamide Resin (Plastic Resin)	TH	\$1.89/kg
3908.1090	Plastic Resin	CN	\$0.32/kg
		TH	\$0.72/kg
	Sunmide	SG	\$0.35/kg
		TH	\$0.29/kg
		MY	\$0.34/kg
	Ultramid	SG	\$0.33/kg
	Ultramid A3WG6	TH	\$0.29/kg
		MY	\$0.28/kg
Polyamides in primary forms	QA	\$0.37/kg	

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3908.9000	Polyamides in primary forms	CN	\$2.30/kg
		IN	\$3.30/kg
	Polyamide Resin	CN	\$2.30/kg
	Sunmide	SG	\$2.57/kg
3909			
3909.1010	Urea Moulding Compound	CN	\$0.80/kg
		EG	\$1.00/kg
3909.1090	Laropal A 81	DE	\$6.66/kg
		NO	\$2.80/kg
3909.2090	Amino-resins, phenolic resins and polyurethanes, in primary forms	SG	\$2.84/kg
		CN	\$2.81/kg
		JP	\$3.23/kg
		TH	\$2.25/kg
3909.3010	Amino-resins, phenolic resins and polyurethanes, in primary forms	Other Countries	\$1.38/kg
		CN	\$2.32/kg
		TW	\$0.98/kg
3909.3099	Amino-resins, phenolic resins and polyurethanes, in primary forms	KR	\$2.59/kg
		MY	\$1.15/kg
		SG	\$1.94/kg
		TW	\$1.88/kg
3909.4010	Phenolic Moulding Compound	TW	\$1.35/kg
		CN	\$0.94/kg
3909.4090	Phenodur	EG	\$1.01/kg
		DE	\$4.70/kg
	Phenolic Resin	CN	\$2.51/kg
		JP	\$4.92/kg
		MY	\$0.24/kg
		SG	\$0.30/kg
		TH	\$0.25/kg
	Synthetic Resin	US	\$2.74/kg
	Amino-resins, phenolic resins and polyurethanes, in primary forms	ID	\$1.53/kg
		IN	\$1.82/kg
TW		\$0.75/kg	
Other Countries		\$1.18/kg	
3909.5000	Polyurethane	MY	\$3.10/kg
		TW	\$1.79/kg
	Polyurethane Resins	ES	\$2.34/kg
		KR	\$2.53/kg
	MOR Free TM	IN	\$3.39/kg

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REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3908.1090	Plastic Resin	CN	\$0.32/kg
	Polyamide Resin	TH	\$0.72/kg
	Sunmide	SG	\$0.35/kg
		TH	\$0.29/kg
		MY	\$0.34/kg
	Ultramid	SG	\$0.33/kg
	Ultramid A3WG6	TH	\$0.29/kg
		MY	\$0.28/kg
Polyamides in primary forms	QA	\$0.37/kg	
3910.5000	Amino-resins, phenolic resins and polyurethanes, in primary forms	CN	\$3.28/kg
		FR	\$2.78/kg
		JP	\$4.05/kg
		SG	\$3.05/kg
		TH	\$4.51/kg
		US	\$1.94/kg
3910			
3910.0090	Silicone Fluid	US	\$2.19/kg
	Silicone Products	BE	\$6.79/kg
		HK	\$16.80/kg
	Silicones in primary forms	CN	\$2.59/kg
		DE	\$4.58/kg
		KR	\$2.17/kg
		NL	\$7.11/kg
		SG	\$2.74/kg
		TH	\$2.41/kg
		TW	\$6.01/kg
4501			
4501.1000	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork	CN	\$0.57/kg
4503			
4503.1000	Articles of natural cork.	CN	\$0.20/kg
4503.9000		CN	\$1.46/kg
4504			
4504.1000	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	PT	\$1.49/kg
4504.9000		CN	\$0.43/kg
		JP	\$1.96/kg
		PT	\$0.62/kg

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REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
4601			
4601.2100	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles	CN	\$0.53/kg
4601.2100	Used Bamboo Blind	JP	\$0.35/kg
4601.2900	Mats	CN	\$0.46/kg
	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles	JP	\$2.05/kg
4601.9290	Plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles	CN	\$0.73/kg
4601.9910	Mats	CN	\$0.63/kg
4601.9990	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)	CN	\$0.39/kg
4602			
4602.1100	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah	CN	\$0.47/kg
4602.1200		HK	\$17.84/kg
4602.1900		CN	\$1.43/kg
		CN	\$1.87/kg
4602.9000		Other Countries	\$3.10/kg
		CN	\$0.20/kg
	US	\$11.97/kg	

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
6402			
6402.1990	Other footwear with outer soles and uppers of rubber or plastics.	CN	\$17.37/kg
		ID	\$15.26/kg
		VN	\$21.37/kg
6402.2000	Slippers	CN	\$0.26/kg
	Slippers (Rubber Sicoll Brand)	CN	\$6.15/kg
6402.9910	Other footwear with outer soles and uppers of rubber or plastics	HK	\$7.54/kg
		CN	\$5.15/kg
6402.9990	Children's PVC Rubber Slippers	BR	\$12.79/kg
		CN	\$0.12/kg
	Ladies'/Children PVC Rubber Slippers	CN	\$0.10/kg
		Ladies'/Men Casual Synthetic Shoes	CN
	Ladies'/Men PVC Rubber Slippers		CN
		Ladies'/Men PVC Shoes	CN
			TH
	Ladies' PVC Rubber Slippers	CN	\$0.10/kg
	Men's EVA PVC Slippers	CN	\$0.35/kg
	Men's PVC Rubber Slippers	CN	\$0.13/kg
	Rain Boots	CN	\$0.17/kg
	Safety Shoes	CN	\$0.35/kg
	Unisex Shoes	CN	\$6.39/kg
		VN	\$4.47/kg
	Women EVA PVC Slippers	CN	\$0.36/kg
	Other footwear with outer soles and uppers of rubber or plastics	HK	\$0.80/kg
ID		\$15.26/kg	
KR		\$0.30/kg	
SG		\$9.59/kg	
		VN	\$19.49/kg
6403			
6403.1200	Footwear	CN	\$0.36/kg
6403.1990	Slippers	CN	\$0.32/kg
	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	VN	\$17.28/kg

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
6403.2000	Slippers	CN	\$0.36/kg
	Used Shoes for Women	CN	\$0.20/kg
6403.4000	Safety Shoes	HK	\$1.93/kg
		CN	\$5.41/kg
6404.4000	Steel Toe	CN	\$0.13/kg
	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	ID	\$15.00/kg
6403.5100			CN
6403.5900	Men/Women Rubber Slippers	CN	\$0.69/kg
	Safety Shoes	CN	\$0.61/kg
	Slippers	CN	\$0.18/kg
	Shoes (KOVI026)	CN	\$0.36/kg
	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	TH	\$0.24/kg
6403.9100	Shoes	CN	\$0.48/kg
	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	IN	\$18.49/kg
		VN	\$25.68/kg
6403.9900	Footwear	AU	\$18.54/kg
	Sandals Wedge	ES	\$28.75/kg
	Shoes	ES	\$20.74/kg
	Shoes (Rubber)	CN	\$0.43/kg
		CN	\$0.16/kg
	Slippers	KR	\$0.12/kg
		CN	\$0.64/kg
	Wearing Apparel Women Trousers	ES	\$28.08/kg
	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	CN	\$18.66/kg
		ID	\$12.64/kg
		IN	\$17.17/kg
JP		\$0.09/kg	
MY		\$0.16/kg	
SG		\$4.60/kg	
VN		\$24.43/kg	

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REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
6404			
6404.1110	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	CN	\$0.13/kg
6404.1190	Children/Men Canvas Shoes	CN	\$0.24/kg
	Ladies'/Children/Men Canvas Shoes	CN	\$0.19/kg
	Ladies'/Children Canvas Shoes	CN	\$0.19/kg
	Ladies'/Men Canvas Shoes	CN	\$0.19/kg
	Ladies' Canvas Shoes	CN	\$0.23/kg
	Men's Canvas Shoes	CN	\$0.46/kg
	Shoes (Rubber-Boning Brand)	CN	\$3.50/kg
	Used Sports Shoes	CN	\$0.19/kg
		KR	\$0.19/kg
	Shoes (Rubber for Adult and Children)	KR	\$0.21/kg
	Used Shoes	KR	\$0.35/kg
	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	CN	\$20.24/kg
		HK	\$0.44/kg
		ID	\$2.74/kg
IN		\$19.24/kg	
KH		\$14.80/kg	
KR		\$0.19/kg	
6404.1900	Shoes	VN	\$22.69/kg
		CN	\$1.03/kg
	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	CN	\$6.42/kg
		HK	\$1.33/kg
		ID	\$18.93/kg
	Used Shoes (Rubber/Shoes/Sandals/Casual/Runner)	JP	\$0.42/kg
		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	MY
	SG		\$22.63/kg
	TH		\$1.22/kg
	US		\$2.37/kg
VN	\$14.28/kg		
6404.2000	CN		\$3.08/kg

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
6404.2000	Flip Flop	VN	\$2.92/kg
6405			
6405.1000	Shoes (Rubber for Adult and Children)	KR	\$0.26/kg
		MY	\$0.20/kg
		TW	\$0.23/kg
6405.1000	Used Leather Shoes (Assorted Sizes and Designs)	CN	\$0.26/kg
	Used Shoes	CN	\$0.36/kg
6405.2000	Slippers	CN	\$0.64/kg
6405.9000	Footwear (Sneakers)	CN	\$0.16/kg
	Sneakers (For Men, Women And Teens)	CN	\$0.34/kg
	Footwear	CN	\$0.28/kg
	Footwear (Slippers)	CN	\$0.48/kg
	Footwear Blackshoes	CN	\$0.14/kg
	Ladies' and Men's Shoes and Slippers Footwear	CN	\$0.34/kg
	Sandals	CN	\$0.36/kg
	Ladies' and Men's Shoes	CN	\$0.50/kg
	Footwear: Rubber Slippers (For Men, Ladies' and Teens)	CN	\$0.37/kg
	Shoes (Rubber for Adult & Children)	KR	\$0.20/kg
		MY	\$0.20/kg
	Footwear (Ladies'/Kids/Men's/Assorted)	CN	\$0.53/kg
	Shoe Materials	CN	\$0.28/kg
	Shoes	CN	\$0.54/kg
		HK	\$0.75/kg
	Footwear (Kids & Adult)	CN	\$0.59/kg
	Assorted Footwear	CN	\$0.42/kg
	Casual Shoes	CN	\$0.60/kg
	Men's Shoes	CN	\$2.51/kg
	Footwear - Men, Ladies' and Teens' Shoes	CN	\$0.55/kg
Ladies Casual Synthetic Shoes	CN	\$0.40/kg	
Ladies' Shoes	CN	\$4.31/kg	
Rain Boots/Rain Shoes	CN	\$0.30/kg	

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
6406			
6406.1090	Used Cushion	JP	\$0.22/kg
6406.2000	Shoe Sole	CN	\$0.32/kg
	Outer soles and heels, of rubber or plastics	HK	\$0.35/kg
		TH	\$0.40/kg
		TW	\$0.17/kg
6406.9031	Insole	CN	\$0.15/kg
6406.9032	Sole	CN	\$0.15/kg
6406.9039		CN	\$0.21/kg
6406.9091	Insole	CN	\$0.98/kg
6406.9099	Shoe Sole	CN	\$0.70/kg
6504			
6504.0000	Hat (Kids & Adults)	CN	\$0.19/kg
	Hats	CN	\$0.30/kg
	Caps	CN	\$0.31/kg
		KR	\$0.27/kg
	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	HK	\$0.63/kg
		TW	\$0.27/kg
6505			
6505.0090	Hats	CN	\$0.14/kg
	Caps	CN	\$0.24/kg
		KR	\$0.20/kg
	Summer Caps	KR	\$0.13/kg
	Caps with Different Style & Color	KR	\$0.11/kg
	Caps with Different Style & Sizes	KR	\$0.22/kg
	Used Caps	KR	\$0.16/kg
	Caps (Hats & Other Headgear)	KR	\$0.13/kg
	Used Caps (Assorted Size & Design for Men & Women)	KR	\$0.11/kg
	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips)	HK	\$0.23/kg
ID		\$11.90/kg	

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REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
6505.0090	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	JP	\$0.22/kg
		VN	\$22.13/kg
6506			
6506.1010	Helmets for motorcyclists	CN	\$0.58/kg
		ID	\$4.36/kg
6506.1010	Used Helmet	JP	\$0.30/kg
	Helmets	JP	\$2.73/kg
6506.1020	Safety Hats	CN	\$0.51/kg
	Safety Helmet	CN	\$1.02/kg
	Industrial Helmet	CN	\$0.36/kg
	Industrial safety helmets and firefighters' helmets, excluding steel helmets	TW	\$1.61/kg
6506.1090	Headgear	CN	\$0.16/kg
	Hat	CN	\$0.19/kg
	Safety Helmet	CN	\$0.46/kg
	Helmet	CN	\$1.46/kg
	Used Helmet	JP	\$0.35/kg
	Other headgear, whether or not lined or trimmed	TW	\$0.65/kg
		US	\$5.71/kg
Bicycle Helmet	CN	\$1.04/kg	
6506.9990	Shower Cap	CN	\$0.41/kg
	Hard Hat	CN	\$0.54/kg
	Caps	CN	\$0.29/kg
	Other headgear, whether or not lined or trimmed	HK	\$0.43/kg
	Bicycle Helmet	TW	\$2.22/kg
6507			
6507.0000	Headband/Hairband	CN	\$0.16/kg
6601			
6601.1000	Umbrella	CN	\$0.45/kg
	Beach Umbrella	CN	\$0.36/kg
	Outdoor Umbrella	CN	\$0.63/kg

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
6601.1000	Used Umbrella	JP	\$0.19/kg
	Used Umbrella Folding Type	JP	\$0.38/kg
6601.9100	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	CN	\$0.16/kg
6601.9900		AU	\$0.21/kg
		HK	\$1.15/kg
		SG	\$25.18/kg
	Umbrella	CN	\$0.23/kg
6601.9900	Umbrella Manual/Folded	CN	\$0.10/kg
	Beach Umbrella	CN	\$0.20/kg
	Umbrella Straight	CN	\$0.12/kg
	Umbrella	KR	\$0.48/kg
6601.9900	Used Umbrella	KR	\$0.51/kg
		JP	\$0.42/kg
6602			
6602.0000	Crutches	CN	\$1.70/kg
	Stick	CN	\$2.38/kg
	Walking-sticks, seat-sticks, whips, riding crops and the like	JP	\$0.56/kg
6603			
6603.2000	Umbrella Frames	CN	\$0.99/kg
	Used Umbrella	JP	\$0.47/kg
	Parts, trimmings and accessories of articles of heading 66.01 or 66.02	CN	\$0.57/kg
6702			
6702.1000	Artificial/Plastic Flower	CN	\$0.14/kg
	Artificial/Plastic Plant	CN	\$0.19/kg
	Artificial/Plastic Grasses	CN	\$0.14/kg
6702.9090	Artificial/Plastic Flower	CN	\$0.11/kg
	Artificial Grasses	CN	\$0.14/kg
	Artificial Plant	CN	\$0.35/kg
6704			
6704.9000	False Eyelashes	CN	\$0.68/kg
	Artificial Wig	CN	\$0.84/kg