

2018-04-022



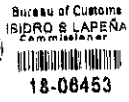
REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1099

*Isidro S. Lapeña*  
**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*  
ISIDRO S. LAPEÑA, PhD, CSEE  
Commissioner *OK*  
APR 23 2018



SUBJECT : CLARIFICATION ON THE APPLICATION OF VALUE  
REFERENCE RE: SHIPMENTS OF RESIN

DATE : March 12, 2018

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- 1.0 Reference(s):
    - a. Memorandum No. 2018-02-027 of Commissioner Isidro S. Lapeña, PhD, CSEE, dated January 26, 2018, providing the *Updated Reference Values for Shipments of Resin.*
  - 2.0 The above-mentioned memorandum applies to Shipments of Resin, whether entered under **Consumption, Warehousing or destined to Freeports or Special Economic Zones.**
  - 3.0 For your information and guidance.