



October 3, 2007

CUSTOMS MEMORANDUM ORDER

No. 30-2007

SUBJECT: **TREATMENT OF IMPORTATION/S OF CERTAIN BRANDS OF RUBBER TIRES**

**I. OBJECTIVE**

To ensure uniform compliance with WTO valuation principles particularly paragraph 2(b) of Article 1 in relation to Article 17 of the GATT/WTO Agreement which provides that *"Nothing in this Agreement shall be construed as restricting or calling into question the rights of customs administrations to satisfy themselves as to the truth or accuracy of any statement, document or declaration presented for customs valuation purposes."*

**II. TREATMENT OF IMPORTATIONS RUBBER TIRES/TYRES**

- a. The following brand of rubber tires/tyres originating from **SOUTH AFRICA, CHINA, INDONESIA and KOREA** shall be processed based on existing test values:
  - HANKOOK
  - CEAT
  - MRF
  - KENDA
  - GAJAH TUNGGAL
  - FALKEN
  - NANGKANG
- b. Importers contesting the test values adopted for their shipments shall be required to post cash or surety bond to allow tentative release of the shipments, in which case the shipment in question shall be elevated for evaluation to the Valuation and Classification Review Committee (VCRC) of the port concerned.
- c. Should the container van/s include additional items such as **FLAPS, TYRE INTERIORS, WHEEL RIMS** and the like, the shipment shall be subjected to mandatory X-ray scan, 100% devanning and examination to be witnessed by CIIS, ESS and OCOM representatives.
- d. The MISTG and RMG are hereby directed to place all importations declared as TIRES/TYRES and its accessories to be placed as **SELECTED RED, HIT BY VALUATION SCREEN.**

**III. EFFECTIVITY**

This Order shall take effect immediately.

**NAPOLEON L. MORALES**  
Commissioner

