

2017-03-029

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Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**

15 March 2017

MEMORANDUM:

TO : **All District and Sub-port Collectors  
All Chiefs, Formal Entry Division  
And Formal Entry Division Personnel  
Importers/Brokers  
All Others Concerned**

RE : **Reiteration of Mandatory Compliance with CAO No. 8-  
2007 as Implemented by CMO No. 28-2007**

As provided in the OCOM Memorandum dated 26 June 2015 (Mandatory Compliance with CAO 8-2007 as implemented by CMO 28-2007) as attached, you are enjoined to ensure strict compliance of the proper description of imported goods or that imported articles should be specifically described (Make/Brand, Model/Style, Capacity/Quality/Grade/Process, retail packaging) pursuant to the conventions provided in the said rules, wherein the description of articles must be sufficient in details to enable the article to be identified for tariff classification, valuation and other statistical purposes.

Failure to do so, the shipment should be alerted pursuant to CMO No. 23-2016 and the appropriate penalty be imposed for habitual violators or for those who persist to declare their importation in general manner.

For information and strict compliance.

Handwritten signature of Milo D. Maestrecampo in black ink.

**MILO D. MAESTRECAMPO, MBA, CSP**  
Director III  
Imports & Assessment Service

Noted by:

**ATTY. EDWARD JAMES A. DY BUCO**

Deputy Commissioner  
Assessment & Operations Coordinating Group

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2015-07-002

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

26 June 2015

**MEMORANDUM:**

**TO :** DEPUTY COMMISSIONER, AOCG  
DIRECTOR, IMPORT ASSESSMENT SERVICE  
ALL DISTRICT/PORT COLLECTORS  
ALL OTHERS CONCERNED

**SUBJECT :** Mandatory Compliance with CAO No. 8-2007 as  
Implemented by CMO No. 28-2007

All officers concerned are enjoined to strictly comply with the provisions of Customs Administrative Order (CAO) No. 8-2007, "Description of Imported Articles in Tariff Terms and Customs Memorandum Order (CMO) No. 28-2007, "Implementing CAO No. 8-2007 entitled Description of Imported Articles in Tariff Terms" mandating the mandatory compliance with the proper description of imported goods or that imported articles should be specifically described pursuant to the conventions provided therein.

This Office has verified reports that numerous imported goods were declared in general manner to avoid proper classification and valuation or that description of articles in the import declarations were not sufficient in detail to enable the article to be identified for tariff classification, valuation and other statistical purposes. This will adversely impact the efforts of the Bureau of Customs in the establishment and/or publication of values. Likewise, this will render the Bureau ineffective in its mandate to collect proper duties and taxes of imported goods.

The Deputy Commissioner, AOCG, is directed to conduct or direct the conduct of 100% examination of entries containing generally described goods and recommend to the Commissioner of Customs appropriate penalty for habitual violators or persisting to declare their importation in a general manner as provided in the abovementioned Orders.

For strict compliance.

  
**ALBERTO D. LINA**

Commissioner



JUL 01 2015