



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

CUSTOMS MEMORANDUM  
ORDER NO. 39-93

TO: All District Collectors of Customs  
Collectors of Customs, Service Directors,  
Division Chiefs, Importers, Customs  
Brokers and Others Concerned.

SUBJECT: Revised Import Entry and Internal  
Revenue Declaration (BC Form 236).

Pursuant to Section 608 of the Tariff and Customs Code, as amended, and Executive Order 292, otherwise known as the Administrative Code of 1987, and complementary to the modification of the clearance procedure for cargoes entered under Formal Entries, BC Form 236, otherwise known as the Import Entry and Internal Revenue Declaration and hereinafter referred to as the IEIRD, is hereby revised:

I. OBJECTIVES:

1. To further align the IEIRD to the UN Layout Key;
2. To facilitate and promote trade and protect legitimate commerce while enhancing control measures;
3. To facilitate the collection of accurate trade statistics;
4. To maximize revenue collection;
5. To maximize utilization of BOC resources; and
6. To provide guidelines for the use of the revised IEIRD.

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### III. ADMINISTRATIVE PROVISIONS:

#### A. COVERAGE.

1. The revised IEIRD shall be in the form, style and configuration as shown in Annex "I" hereof;
2. The form shall be used for both consumption and warehousing procedures. To indicate the particular procedure, a code from Annex "C" shall be entered in Box 9;
3. The Revised IEIRD form, which shall be pre-numbered in series, comes in a set of seven copies, to be distributed as follows:

First	White	Customs
Second	Yellow	National Statistics Office
Third	Orange	Tariff Commission
Fourth	Gray	Bureau of Internal Revenue
Fifth	Blue	Declarant
Sixth	Pink	Terminal Operator
Seventh	Green	Gatekeeper PID

4. The upper half of the IEIRD form, on its left side and lower portion (Boxes 1-15, 3i and the reverse side if more space is needed) shall contain all data and information required for transport and delivery and, on its right half, those required for processing, including procedure, documentation, mode of payment, costs, values and rates of exchange;



5. The middle portion (Boxes 32 to 43) shall contain data and information necessary for assessment, and the totals, for an item/s under one tariff heading, subject to the same rate of duty and special duty, if any, set by the same legislation or preferential rate agreement. Should there be more items under different tariff headings or rates of duty, they shall be entered individually in similar boxes in a rider and numbered accordingly. As many riders as are necessary may be accomplished and submitted provided they are appropriately marked and certified as indicated;
6. The rider shall be in the form, style and configuration as shown in Annex "II", with a color scheme corresponding to the first five copies of the IEIRD to which they are attached individually upon being accomplished prior to presentation.
7. The next lower portion (Boxes 44 to 48) shall contain totals for all items brought forward for easy reference;
8. The importer shall be a signatory to the certification under oath portion (Box 49 and 50) to satisfy the requirement of Section 1301, TCCP.



9. Signatures are to be affixed over the printed or stamped names of the signatories concerned;
10. Data required are to be entered within the confines of the Boxes provided; should more space be needed, the space for free disposal may be used with appropriate reference indicators.
- ii. Boxes are to be completely filled-up. Where data required is not applicable, place NA;
12. The reverse side of the Declarant's Copy provides spaces for the deficiencies found before the entry is accepted, for which reason/s the IEIRD and its supporting documents shall be rejected and returned;
13. The Delivery and Gatekeeper's copies do not contain the assessment data. In its place are boxes for cargo accounting and free disposal.

B. DEFINITION OF TERMS:

Box 1 **EXPORTER/SUPPLIER** refers to a natural or juridical person, including a manufacturer, seller or other person whose name appears on the commercial invoice as such;

Box 2 **CODE** refers to the code that would identify the Exporter/Supplier from a file of codes that is to be established and maintained.



- Box 3 **IMPORTER/CONSIGNEE** refers to a natural or juridical person who makes or on whose behalf a Customs Broker or other authorized person makes an import declaration, he being the holder of the bill of lading or air waybill.
- Box 4 **TIN** refers to the Tax Identification Number of the Importer/Consignee.
- Box 5 **DECLARANT/BROKER** refers to a natural or juridical person who makes a customs declaration in his own behalf or on behalf of another natural or juridical person.
- Box 6 **TIN** refers to the Tax Identification Number of the Declarant/Broker.
- Box 7 **VESSEL/AIRCRAFT** refers to the vessel/aircraft used for main transport. A code from Annex "D" on the Mode of Transport is to be entered on the slot to the left of the Box, followed by the name of the vessel or Flight Number, thus [E. SATURN] for vessel "Eastern Saturn" or [4 PR 1071] for PAL aircraft arriving from the U.S.A.
- Box 8 **ARRIVAL DATE** refers to the arrival date of the main transport. Refer to Annex "A" for the manner by which dates are entered.



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- Box 9 **REGISTRY NO.** refers to the alpha-numeric series code assigned by the port or airport.
- Box 10 **PORT OF LOADING** refers to the port at which the particular cargo was loaded on the first mode of transport at the country of export.
- Box 11 **TRANSSHIPPED THRU** refers to the intermediate port where the cargo is unloaded from one or other mode of transport coming from the port of origin and loaded on the main transport for entry into the country.
- Box 12 **PORT OF DESTINATION** refers to the port at which the cargo is to be claimed by the Importer/Consignee and cleared through customs.
- Box 13 **GROSS WEIGHT (KGM)** refers to the weight of the cargo, including its packing, stated in kilograms.
- Box 14 **VOLUME (MTQ)** refers to the volume of the cargo cargo in cubic meters, commonly known as CBM.
- Box 15 **TERMS OF DELIVERY** refers to the terms in international usage found in Annex "E" applicable to the particular cargo.
- Box 16 **ENTRY NO. AND YR-SERIES** refers to the number perforated on the tag and the year the tag is issued at the time and the year the perforation or assignment is made.

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- Box 17 **PORT OF** refers to the Port where the IEIRD is to be filed or lodged.
- Box 18 **PROCEDURE** refers to the procedure chosen from the codes of Procedure found in Annex "C".
- Box 19 **NO. OF RIDERS AND NO. OF ITEMS** refers to the number of riders filed with the IEIRD and the number of items covered.
- Box 20 **DOCUMENT SUBMITTED** is a checklist of the documents to be submitted with the IEIRD. Where the document is numbered, the number is to be entered on the spaces provided. For the clearance of individual consignments in a consolidation shipment, the term Bill of Lading/AWB refers to the House B/L or AWB, and not the ocean or Master B/L or AWB. Exemption is identified by the exemption law number and issuing office, e.g., DOF for Department of Finance or DECS for Department of Education, Culture and Sports.
- Box 21 **CUSTOMS VALUE** refers to the value used as basis for the assessment of duties and taxes.
- Box 22 **FREIGHT** refers to the charges paid for the transport of the cargo and included in the determination of the dutiable value.



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- Box 23 **INSURANCE** refers to the cost of insurance taken to cover the cargo and included in the determination of the dutiable value.
- Box 24 **OTHER DUTIABLE CHARGES** refers to other costs and expenses, in addition to insurance and freight, which form part of the total dutiable value.
- Box 25 **TOTAL DUTIABLE VALUE** refers to the total dutiable value representing the total of boxes 21, 22, 23 and 24.
- Box 26 **FOB VALUE** refers to the FOB (Free on Board) value in dollars, commonly used in shipping documents or arrived at by deducting other factors such as freight and/or insurance.
- Box 27 **AGENT BANK** refers to the bank through which the financial arrangements are made.
- Box 28 **PAYMENT MODE** refers to the mode of payment from Annex "F", describing how the account is settled. If not by LC, check the box to the right and enter the appropriate code found in Annex "F".
- Box 29 **CTRY. OF EXPORT AND DATE** refers to the Country and Date of Export as points of reference to the rate of exchange.

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Box 30 EXCHANGE RATE refers to the rate of exchange between the US Dollar and the currency of the country where the cargo came from. The other currency is to be represented at the top of the box by the currency code (Annex "G") of the country followed by the rate thus THB 25.30 representing the Thai Baht at 25.30 per dollar. The lower portion, as indicated, is to show the rate between the Philippine Peso (PHP) and the US Dollar (USD), thus PHP 25.44.

Box 31 MARKS AND NUMBER/CONTAINER NOS., NO. OF PACKAGES. DESCRIPTION OF GOODS refers to the representation of the cargo in the shipping documents for purposes of identification.

Box 32 QTY., UNIT, VALUE, DESCRIPTION IN TARIFF TERMS refers to the Tariff description in the H.S. Code and other information which will facilitate the identification of the articles for customs classification and valuation purposes, like brands, types, etc. Should the articles be not described in tariff terms or sufficiently for classification and statistical purposes, the entry shall be rejected and returned.

Box 33 H.S. CODE is the Harmonized Systems Code Tariff Heading or Subheading which applies to the item.



- Box 34 DUTIABLE VALUE as distinguished from Box 25, refers to the customs value in US Dollars for the particular item assessed.
- Box 35 DUTIABLE VALUE the same as Box 34, but in Philippine pesos.
- Box 36 CTRY. OF ORIGIN refers to the country where the item was produced or manufactured: this is more particularly defined in the pertinent preferential rate agreement, system or scheme, applicable.
- Box 37 PREFERENCE in relation to Box 32, refers to the particular preferential agreement, system or scheme applied. Check, if AFTA. If other, check box to the right and supply appropriate acronym.
- Box 38 RATE OF DUTY refers to the rate found in Section 104, TCCP or other related duty-rate-setting legislation or issuance, applicable to the item.
- Box 39 TOTAL FOR ITEM refers to the total of Boxes 40, 41, 42 and 43, for the item/s covered by one Tariff Heading or Sub-Headings and the same regular or preferential rate of duty.
- Box 40 OTHERS refers to the charges other than those to be entered in Boxes 41, 42, and 43 for the item.

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- Box 41 **SPECIFIC/AD VAL** refers to the said taxes assessed for the item.
- Box 42 **VAT** refers to the Value Added Tax for the item. Where there are two or more items declared, the total VAT is prorated as illustrated in Annex "III".
- Box 43 **DUTY** refers to the customs duty for the item.
- Box 44 **TOTAL FOR ALL ITEMS** in relation to Box 39, refers to the grand total of all assessed charges for all items, including those entered in the appended riders, if any.
- Box 45 **OTHERS** refers to the total of charges, other than those included in Boxes 46, 47 and 48, for all items, including those entered in riders, if any.
- Box 46 **SPECIFIC/AD VAL** refers to the total of said taxes for all items.
- Box 47 **VAT** refers to the total of the Value Added Taxes for all items.
- Box 48 **Duty** refers to the total customs duties for all items.
- Box 49 **CERTIFICATION AND OATH** is in compliance with  
50 Section 1301, TCGF and to be strictly accomplished as indicated. A Notary Public may administer the oath in lieu of the officer authorized.

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- Box 51 Refers to the breakdown in terms of payment or settlement, and their representations in Philippine pesos, certified to by the Document Examiner of the Collection (Cash) Division of the Port as having been received.
- Box 52 Refers to the mode or condition of partial or total settlement or security for the total charges.
- Box 53 Refers to the bond filed, certified to by the Document Examiner of the Bonds Division of the Port as having been received, processed and posted in the amount undertaken by the designated surety company.
- Box 54 Refers to the documents required to be filed along with the IELRD, certified to as having been received, checked and verified by the Document Examiner of the Entry Processing Division of the Port.
- Box 55 is the space provided for the appropriate customs and documentary stamps.
- Box 56 is to be accomplished only after the clearance procedure is completed, by the Document Examiner of the Collection Division, if for consumption, or by the Document Examiner of the Bond Warehousing Division concerned, if for warehousing, who by his signature authorizes the delivery of the cargo.



Box 57 INTERNAL REVENUE TAX in relation to Box 46  
and 47 refers to the breakdown of the total  
landed cost of the cargo.

Box 58 EXAMINATION RETURN to be accomplished  
59 should examination be required. The boxes,  
60 including the corresponding ones in the  
61 riders, if there by any, are to be accom-  
62 plished by the COO III concerned.

Box 63 The Boxes refer to the revised charges based  
64 on the discrepancy findings of the COO III,  
65 which are reviewed by the COO V. Both  
66 officers are to sign on the boxes provided.

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Box 69 The Boxes are to be accomplished by the COO III  
70 after review and verification for liquidation.  
71 The COO III and COO V concerned are to sign  
72 on the boxes provided.

73

G. HANDLING:

- i. The IEIRD in all its copies is not to be marked or stamped in any way that will obliterate or unnecessarily blur any part or parts thereof;
2. The IEIRD is not to be rolled or folded, or handled in any manner that will crease or streak the paper;



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3. Once the entry is accepted, no alteration by the importer, broker or declarant shall be made on the IEIRD, and neither shall the IEIRD be carried or handled by any unauthorized person thereafter;
4. Under no circumstance shall a Customs Officer alter, or allow or assist any person to make such alteration on any information supplied by the Importer, Broker or Declarant in the IEIRD, or violate the next preceding provisions, under pain of administrative and/or penal sanctions.

### III. OPERATIONAL PROVISIONS

1. Completion of all the other boxes on the front side and Box 57 on the reverse side, after the COO V indicates in Box 67 that no examination or other further action is required (green channel), completes the clearance procedure. After the charges assessed and due are paid or secured to be paid accordingly, Box 56 may then be accomplished to authorize delivery.
2. Should examination be required (red channel), and a discrepancy is found in any item declared, the same shall be appropriately noted by the COO III in the spaces provided in Box 62 corresponding to the item number of the article. The same shall be done for the others with discrepancies, at the reverse side of the rider.



each corresponding to the item numbers on the front side. Boxes 64, 65 and 66 shall then be accomplished by the COO III to include the revised charges and their totals. Should there be no discrepancy found in an item, such findings shall be noted on the corresponding space for "Description in tariff terms, should be" for such item examined. Should there be no revision of charges, such finding shall be noted in Box 66. Otherwise, such charges as are revised shall be entered accordingly. The COO V shall then review the findings and revised charges and recommend/direct action to be taken. After the revised or unrevised charges assessed and due are paid or secured to be paid, Box 56 may then be accomplished to authorized delivery.

3. Action other than release, recommended by the COO V suspends the clearance procedure and the appropriate referral is made;
4. In lieu of the FDIG or Warehousing Permit, the Delivery copy is forwarded to the Arrastre Operator or CY-CFS Operator to authorize delivery. The Gatekeeper's copy goes to the customs officer



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manning the gate or the Wharfinger at the CY-CFS  
or the Gatekeeper at the Customs Bonded Warehouse.

IV. TRANSITORY PROVISIONS:

The old form shall continue to be used until the close of office hours, September 30, 1993. Thereafter, the old form shall be deemed invalidated and withdrawn from use.

V. EFFECTIVITY:

The revised IEIRD shall be used for importations sought to be entered starting on August 16, 1993 and thereafter.

  
GUILLERMO L. PARAYNO, JR.  
Commissioner

Annexes:

- I Sample set of the revised IEIRD
- II Sample of Rider
- III Illustration of VAT proration
- A-H Codes File

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<b>IMPORT ENTRY &amp; INTERNAL REVENUE DECLARATION</b>			REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF CUSTOMS	16 ENTRY NO.: YR SERIES	
1	1 EXPORTER/SUPPLIER NAME; ADDRESS	2 CODE	17 PORT OF:	18 PROCEDURE	19 NO. OF RIDERS: NO. OF ITEMS:
<b>C U S T O M S</b>	3 IMPORTER/CONSIGNEE; ADDRESS	4 TIN	20 DOCUMENTS SUBMITTED:		
	5 DECLARANT/BROKER; ADDRESS	6 TIN	<input type="checkbox"/> BILL OF LADING/AWB NO. <input type="checkbox"/> COMMERCIAL INVOICE NO. <input type="checkbox"/> LICENSE/PERMIT NO. <input type="checkbox"/> EXEMPTION; RA/P.D. NO. ISSUING OFFICE <input type="checkbox"/> BCOR NO.	<input type="checkbox"/> PACKING LIST NO. <input type="checkbox"/> PSI-CRF NO. <input type="checkbox"/> CERTIFICATE OF ORIGIN NO. <input type="checkbox"/> IED NO. <input type="checkbox"/> O.P. NO.	
	7 VESSEL/AIRCRAFT	8 ARRIVAL DATE	9 REG. NO.	21 CUSTOMS VALUE USD	26 FOB VALUE USD
10 PORT OF LOADING	11 TRANSHIPPED THRU	12 PORT OF DESTINATION	22 FREIGHT USD	27 AGENT BANK	
13 GROSS WEIGHT (KGM)	14 VOLUME (MTQ)	15 TERMS OF DELIVERY	23 INSURANCE USD	28 PAYMENT MODE: <input type="checkbox"/> LC <input type="checkbox"/> NO. DATE	
31 MARKS AND NUMBERS/CONTAINER NO., NO. OF PACKAGES, DESCRIPTION OF GOODS (IF REQUIRED, USE REVERSE SIDE)					29 CTRY. OF EXPORT DATE
					30 EXCHANGE RATE USD
					PHP

1 QTY.	UNIT	UNIT VALUE	DESCRIPTION IN TARIFF TERMS	33 H. S. CODE	34 DUTIABLE VALUE USD	35 DUTIABLE VALUE PHP
32				36 CTRY. OF ORIGIN	37 PREFERENCE <input type="checkbox"/> PTA <input type="checkbox"/> AFTA <input type="checkbox"/>	38 RATE OF DUTY
39 TOTAL FOR ITEM/S PHP		40 OTHERS PHP	41 EXCISE/AD VAL PHP	42 VAT PHP	43 DUTY PHP	
44 TOTAL FOR ALL ITEMS PHP		45 OTHERS PHP	46 EXCISE/AD VAL PHP	47 VAT PHP	48 DUTY PHP	
49 WE HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN ALL THE PAGES OF THIS DECLARATION AND THE DOCUMENTS SUBMITTED ARE TO THE BEST OF OUR KNOWLEDGE AND BELIEF TRUE AND CORRECT.					50 SUBSCRIBED AND SWORN TO BEFORE ME.	
REG. NO.	DECLARANT/BROKER	DATE:	IMPORTER	ADMINISTERING OFFICER UNDER SEC. 3503, TCCP		

51 CBOR NO. O.R. NO. TCC NO. TOTAL PHP	52 <input type="checkbox"/> UNDER BOND <input type="checkbox"/> EXEMPT <input type="checkbox"/> SUBJECT TO DRAWBACK <input type="checkbox"/> DEFERRED <input type="checkbox"/> SUBJECT TO PSI-CRF APPEAL	53 BOND NO. SURETY CO. AMT. PHP DATE EXPIRY: DATE POSTED: DOCUMENT EXAMINER	54 DOCUMENTS CHECKED; VERIFIED; ASSGN'D TO SEC: DATE DOCUMENT EXAMINER	56 DELIVERY AUTHORIZED TO: <input type="checkbox"/> IMPORTER/BROKER <input type="checkbox"/> C B W NO. <input type="checkbox"/> SUBJECT TO REVISIONS ON REVERSE SIDE <input type="checkbox"/>
DATE: DOCUMENT EXAMINER	DOCUMENT EXAMINER COLLECTION DIV./BOND WHSG. OPE DATE: ANNEX "I"			

SN **SAMPLE ONLY**

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57 INTERNAL REVENUE TAX (PER BOX # 46 & 47)					
TAXABLE VALUE PHP		WHARFAGE	PHP	OTHERS	
BANK CHARGES		ARRASTRE CHARGES		TOTAL LANDED COST PHP	
CUSTOMS DUTY		DOCUMENTARY STAMP		X 10%	
BROKERAGE FEE				TOTAL VAT	PHP

58 SECTION	59 NO. OF PACKAGES EXAMINED	EXAMINATION RETURN			60 DATE RECEIVED	61 DATE RELEASED		
ITEM NO.	62 DESCRIPTION IN TARIFF TERMS, SHOULD BE			QTY.	UNIT	UNIT VALUE	TARIFF HEADING	RATE
				Decl.				
				Edgs.				
				% Diff.				
PLEASE REFER TO RIDER/S FOR FINDINGS ON OTHER ITEMS								

REVISED CHARGES				LIQUIDATION			
63 CHARGES	64 DECLARATION	65 FINDINGS	66 DIFFERENCES	69 LIQUIDATED AMOUNT			
Duty				PHP			
BIR Taxes				70 SHORT/EXCESS			
VAT				PHP			
Excise Tax / Ad Valorem				71 REMARKS			
Others							
Surcharges							
TOTAL							
67 ACTION DIRECTED/RECOMMENDED		68 DATE	COO III	72 COO III	DATE		
		DATE	COO V	73 COO V	DATE		

CONTINUATION FROM BOX # 31	FREE DISPOSAL
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<b>2 NATL STATE OFF</b>		<b>IMPORT ENTRY &amp; INTERNAL REVENUE DECLARATION</b>		<b>REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF CUSTOMS</b>	<b>16 ENTRY NO.: YR SERIES</b>
1 EXPORTER/SUPPLIER NAME; ADDRESS		2 CODE		17 PORT OF:	18 PROCEDURE
				19 NO. OF RIDERS: NO. OF ITEMS:	
				20 DOCUMENTS SUBMITTED:	
				<input type="checkbox"/> BILL OF LADING/AWB NO. <input type="checkbox"/> COMMERCIAL INVOICE NO. <input type="checkbox"/> LICENSE/PERMIT NO. <input type="checkbox"/> EXEMPTION; RA/P.D. NO. ISSUING OFFICE <input type="checkbox"/> BCOR NO.	<input type="checkbox"/> PACKING LIST NO. <input type="checkbox"/> PSI-CRF NO. <input type="checkbox"/> CERTIFICATE OF ORIGIN NO. <input type="checkbox"/> IED NO. <input type="checkbox"/> O.P. NO.
3 IMPORTER/CONSIGNEE; ADDRESS		4 TIN		21 CUSTOMS VALUE USD	
5 DECLARANT/BROKER; ADDRESS		6 TIN		22 FREIGHT USD	
7 VESSEL/AIRCRAFT	8 ARRIVAL DATE	9 REG. NO.	23 INSURANCE USD		26 FOB VALUE USD
10 PORT OF LOADING	11 TRANSHIPPED THRU	12 PORT OF DESTINATION	24 OTHER DUTIABLE CHARGES USD		27 AGENT BANK
13 GROSS WEIGHT (KGM)	14 VOLUME (MTQ)	15 TERMS OF DELIVERY	25 TOTAL DUTIABLE VALUE USD		28 PAYMENT MODE: <input type="checkbox"/> LC <input type="checkbox"/> NO. DATE
31 MARKS AND NUMBERS/CONTAINER NO., NO. OF PACKAGES, DESCRIPTION OF GOODS (IF REQUIRED, USE REVERSE SIDE)					

1 QTY.	UNIT	UNIT VALUE	DESCRIPTION IN TARIFF TERMS	33 H. S. CODE	34 DUTIABLE VALUE USD	35 DUTIABLE VALUE PHP
32				36 CTRY. OF ORIGIN	37 PREFERENCE <input type="checkbox"/> PTA <input type="checkbox"/> AFTA <input type="checkbox"/>	38 RATE OF DUTY
TOTAL FOR ITEM/S PHP	40 OTHERS PHP	41 EXCISE/AD VAL PHP	42 VAT PHP	43 DUTY PHP		
44 TOTAL FOR ALL ITEMS PHP	45 OTHERS PHP	46 EXCISE/AD VAL PHP	47 VAT PHP	48 DUTY PHP		
49 WE HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN ALL THE PAGES OF THIS DECLARATION AND THE DOCUMENTS SUBMITTED ARE TO THE BEST OF OUR KNOWLEDGE AND BELIEF TRUE AND CORRECT.					50 SUBSCRIBED AND SWORN TO BEFORE ME.	ADMINISTERING OFFICER UNDER SEC. 3503, CCP

REG. NO.	DECLARANT/BROKER	DATE:	IMPORTER	FOR CUSTOMS USE
51 CBOR NO. O.R. NO. TCC NO.	PHP	52 <input type="checkbox"/> UNDER BOND <input type="checkbox"/> EXEMPT <input type="checkbox"/> SUBJECT TO <input type="checkbox"/> DEFERRED <input type="checkbox"/> DRAWBACK <input type="checkbox"/> SUBJECT TO PSI-CRF APPEAL	54 DOCUMENTS CHECKED; VERIFIED; ASSGND TO SEC:  DATE DOCUMENT EXAMINER	56 DELIVERY AUTHORIZED TO:  <input type="checkbox"/> IMPORTER/BROKER <input type="checkbox"/> C B W NO. <input type="checkbox"/> SUBJECT TO REVISIONS ON REVERSE SIDE  DOCUMENT EXAMINER COLLECTION DIV/BOND WHSG. OPER. DIV. DATE:
TOTAL	PHP	53 BOND NO. SURETY CO. AMT. PHP  DATE EXPIRY:	55 CUSTOMS, BIR STAMPS	
		DATE POSTED: DOCUMENT EXAMINER		

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**SAMPLE ONLY**

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57 INTERNAL REVENUE TAX (PER BOX # 46 & 47)				
TAXABLE VALUE	PHP	WHARFAGE	PHP	OTHERS
BANK CHARGES		ARRASTRE CHARGES		TOTAL LANDED COST PHP
CUSTOMS DUTY				X 10%
BROKERAGE FEE		DOCUMENTARY STAMP		TOTAL VAT PHP

58 SECTION		59 NO. OF PACKAGES EXAMINED	EXAMINATION RETURN			60 DATE RECEIVED	61 DATE RELEASED
ITEM NO.	62	DESCRIPTION IN TARIFF TERMS, SHOULD BE	QTY.	UNIT	UNIT VALUE	TARIFF HEADING	RATE
		Ded.					
		Edgs.					
		% Diff.					

PLEASE REFER TO RIDER/S FOR FINDINGS ON OTHER ITEMS

REVISED CHARGES				LIQUIDATION			
63 CHARGES	64 DECLARATION	65 FINDINGS	66 DIFFERENCES	69 LIQUIDATED AMOUNT	70 SHORT/EXCESS	71 REMARKS	
Duty				PHP			
BIR Taxes					PHP		
VAT							
Excise Tax / Ad Valorem							
Others							
Surcharges							
TOTAL							
67 ACTION DIRECTED/RECOMMENDED	68 DATE		COO III	72 COO III	DATE		
	DATE		COO V	73 COO V	DATE		

CONTINUATION FROM BOX # 31	FREE DISPOSAL



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57 INTERNAL REVENUE TAX (PER BOX # 46 & 47)			
TAXABLE VALUE PHP	WHARFAGE PHP	OTHERS	
BANK CHARGES	ARRASTRE CHARGES	TOTAL LANDED COST PHP	
CUSTOMS DUTY	DOCUMENTARY STAMP		X 10%
BROKERAGE FEE		TOTAL VAT PHP	

58 SECTION		59 NO. OF PACKAGES EXAMINED	EXAMINATION RETURN			60 DATE RECEIVED	61 DATE RELEASED
ITEM NO.	62	DESCRIPTION IN TARIFF TERMS, SHOULD BE	QTY.	UNIT	UNIT VALUE	TARIFF HEADING	RATE
		Decl.					
		Fdgs.					
		% DIFF.					

PLEASE REFER TO RIDER/S FOR FINDINGS ON OTHER ITEMS

REVISED CHARGES				LIQUIDATION			
63 CHARGES	64 DECLARATION	65 FINDINGS	66 DIFFERENCES	69 LIQUIDATED AMOUNT	70 SHORT/EXCESS	71 REMARKS	
Duty				PHP			
BIR Taxes					PHP		
VAT							
Excise Tax / Ad Valorem							
Others							
Surcharges							
<b>TOTAL</b>							
67 ACTION DIRECTED/RECOMMENDED	68 DATE		COO III	72 COO III	DATE		
				73 COO V	DATE		

CONTINUATION FROM BOX # 31	FREE DISPOSAL

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4 B I R				IMPORT ENTRY & INTERNAL REVENUE DECLARATION		REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF CUSTOMS		16 ENTRY NO.: YR SERIES					
1 EXPORTER/SUPPLIER NAME; ADDRESS		2 CODE		17 PORT OF:		18 PROCEDURE		19 NO. OF RIDERS: NO. OF ITEMS:					
3 IMPORTER/CONSIGNEE; ADDRESS		4 TIN		20 DOCUMENTS SUBMITTED:									
5 DECLARANT/BROKER; ADDRESS		6 TIN		<input type="checkbox"/> BILL OF LADING/AWB NO. <input type="checkbox"/> COMMERCIAL INVOICE NO. <input type="checkbox"/> LICENSE/PERMIT NO. <input type="checkbox"/> EXEMPTION; RA/P.D. NO. ISSUING OFFICE <input type="checkbox"/> BCOR NO.					<input type="checkbox"/> PACKING LIST NO. <input type="checkbox"/> PSI-CRF NO. <input type="checkbox"/> CERTIFICATE OF ORIGIN NO. <input type="checkbox"/> IED NO. <input type="checkbox"/> OP NO.				
7 VESSEL/AIRCRAFT		8 ARRIVAL DATE		9 REG. NO.		21 CUSTOMS VALUE USD		26 FOB VALUE USD					
10 PORT OF LOADING		11 TRANSHIPPED THRU		12 PORT OF DESTINATION		22 FREIGHT USD		27 AGENT BANK					
13 GROSS WEIGHT (KGM)		14 VOLUME (MTQ)		15 TERMS OF DELIVERY		23 INSURANCE USD		28 PAYMENT MODE: <input type="checkbox"/> LC <input type="checkbox"/> NO. DATE     29 CTRY. OF EXPORT DATE					
						24 OTHER DUTIABLE CHARGES USD		30 EXCHANGE RATE					
						25 TOTAL DUTIABLE VALUE USD		USD					
31 MARKS AND NUMBERS/CONTAINER NO., NO. OF PACKAGES, DESCRIPTION OF GOODS (IF REQUIRED, USE REVERSE SIDE)													

1 32	QTY.  39 TOTAL FOR ITEM/S PHP	UNIT  40 OTHERS PHP	DESCRIPTION IN TARIFF TERMS  36 CTRY. OF ORIGIN	33 H. S. CODE  37 PREFERENCE <input type="checkbox"/> PTA <input type="checkbox"/> AFTA <input type="checkbox"/>	34 DUTIABLE VALUE USD  38 RATE OF DUTY	35 DUTIABLE VALUE PHP
44 TOTAL FOR ALL ITEMS PHP	45 OTHERS PHP	46 EXCISE/AD VAL PHP	41 EXCISE/AD VAL PHP	42 VAT PHP	43 DUTY PHP	
49 WE HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN ALL THE PAGES OF THIS DECLARATION AND THE DOCUMENTS SUBMITTED ARE TO THE BEST OF OUR KNOWLEDGE AND BELIEF TRUE AND CORRECT.				50 SUBSCRIBED AND SWEARN TO BEFORE ME.		
BEG. NO.	DECLARANT/BROKER	DATE:	IMPORTER	ADMINISTERING OFFICER UNDER SEC. 3503, TCCP		

54

**SAMPLE ONLY**

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24

57 INTERNAL REVENUE TAX (PER BOX # 46 & 47)					
TAXABLE VALUE PHP		WHARFAGE	PHP	OTHERS	
BANK CHARGES		ARRASTRE CHARGES		TOTAL LANDED COST PHP	
CUSTOMS DUTY		DOCUMENTARY STAMP			X 10%
BROKERAGE FEE				TOTAL VAT PHP	

58 SECTION		59 NO. OF PACKAGES EXAMINED	EXAMINATION RETURN			60 DATE RECEIVED	61 DATE RELEASED
ITEM NO.	62 DESCRIPTION IN TARIFF TERMS, SHOULD BE		QTY.	UNIT	UNIT VALUE	TARIFF HEADING	RATE
		Ded.					
		Edgs.					
		% DIFF.					

PLEASE REFER TO RIDER/S FOR FINDINGS ON OTHER ITEMS

REVISED CHARGES				LIQUIDATION			
63 CHARGES	64 DECLARATION	65 FINDINGS	66 DIFFERENCES	69 LIQUIDATED AMOUNT			
Duty				PHP			
BIR Taxes				70 SHORT/EXCESS			
VAT				PHP			
Excise Tax / Ad Valorem				71 REMARKS			
Others							
Surcharges							
<b>TOTAL</b>							
67 ACTION DIRECTED/RECOMMENDED	68 DATE		COO III	72 COO III	DATE		
				73 COO V	DATE		

CONTINUATION FROM BOX # 31	FREE DISPOSAL		

Censo - 37-93

25

<b>DECLARANT / BROKER</b>	<b>IMPORT ENTRY &amp; INTERNAL REVENUE DECLARATION</b>			<b>REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF CUSTOMS</b>	<b>10 ENTRY NO.: YR SERIES</b>	
	<b>5</b> 1 EXPORTER/SUPPLIER NAME; ADDRESS	<b>2 CODE</b>		<b>17 PORT OF:</b>	<b>18 PROCEDURE</b>	<b>19 NO. OF RIDERS: NO. OF ITEMS:</b>
				<b>20 DOCUMENTS SUBMITTED:</b>		
				<input type="checkbox"/> BILL OF LADING/AWB NO. <input type="checkbox"/> COMMERCIAL INVOICE NO. <input type="checkbox"/> LICENSE/PERMIT NO. <input type="checkbox"/> EXEMPTION; RA/P.D. NO. ISSUING OFFICE <input type="checkbox"/> BCOR NO.	<input type="checkbox"/> PACKING LIST NO. <input type="checkbox"/> PSI-CRF NO. <input type="checkbox"/> CERTIFICATE OF ORIGIN NO. <input type="checkbox"/> I.E.D. NO. <input type="checkbox"/> O.P. NO.	
				<b>21 CUSTOMS VALUE USD</b>	<b>26 FOB VALUE USD</b>	
			<b>22 FREIGHT USD</b>	<b>27 AGENT BANK</b>		
			<b>28 PAYMENT MODE:</b> <input type="checkbox"/> LC <input type="checkbox"/> NO. DATE	<b>29 CTRY. OF EXPORT</b>	<b>DATE</b>	
			<b>30 EXCHANGE RATE</b>			
<b>7 VESSEL/AIRCRAFT</b>	<b>8 ARRIVAL DATE</b>	<b>9 REG. NO.</b>	<b>23 INSURANCE USD</b>	<b>31 MARKS AND NUMBERS/CONTAINER NO., NO. OF PACKAGES, DESCRIPTION OF GOODS (IF REQUIRED, USE REVERSE SIDE)</b>		
<b>10 PORT OF LOADING</b>	<b>11 TRANSHIPPED THRU</b>	<b>12 PORT OF DESTINATION</b>	<b>24 OTHER DUTIABLE CHARGES USD</b>			
<b>GROSS WEIGHT (KGM)</b>	<b>14 VOLUME (MTQ)</b>	<b>15 TERMS OF DELIVERY</b>	<b>25 TOTAL DUTIABLE VALUE USD</b>	<b>32</b>	<b>USD</b>	

31 MARKS AND NUMBERS/CONTAINER NO., NO. OF PACKAGES, DESCRIPTION OF GOODS (IF REQUIRED, USE REVERSE SIDE)

<b>1</b> 32	<b>QTY.</b>	<b>UNIT</b>	<b>UNIT VALUE</b>	<b>DESCRIPTION IN TARIFF TERMS</b>	<b>33 U.S. CODE</b>	<b>34 DUTIABLE VALUE USD</b>	<b>35 DUTIABLE VALUE PHP</b>
					<b>36 CTRY. OF ORIGIN</b>	<b>37 PREFERENCE</b> <input type="checkbox"/> PTA <input type="checkbox"/> AFTA <input type="checkbox"/>	<b>38 RATE OF DUTY</b>
<b>39 TOTAL FOR ITEM/S PHP</b>	<b>40 OTHERS PHP</b>			<b>41 EXCISE/AD VAL PHP</b>	<b>42 VAT PHP</b>	<b>43 DUTY PHP</b>	
<b>44 TOTAL FOR ALL ITEMS PHP</b>	<b>45 OTHERS PHP</b>			<b>46 EXCISE/AD VAL PHP</b>	<b>47 VAT PHP</b>	<b>48 DUTY PHP</b>	

49 WE HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN ALL THE PAGES OF THIS DECLARATION  
AND THE DOCUMENTS SUBMITTED ARE TO THE BEST OF OUR KNOWLEDGE AND BELIEF TRUE AND CORRECT.50 SUBSCRIBED AND SWEARN TO  
BEFORE ME.

<b>REG. NO.</b>	<b>DECLARANT/BROKER</b>	<b>DATE:</b>	<b>IMPORTER</b>	<b>ADMINISTERING OFFICER UNDER SEC. 3502, TCCP</b>
<b>FOR CUSTOMS USE</b>				
<b>51</b> CBOR PHP NO.  O.R. PHP NO.  TCC PHP NO.  TOTAL PHP	<b>52</b> <input type="checkbox"/> UNDER BOND <input type="checkbox"/> EXEMPT <input type="checkbox"/> SUBJECT TO <input type="checkbox"/> DEFERRED DRAWBACK <input type="checkbox"/> SUBJECT TO PSI-CRF APPEAL	<b>54 DOCUMENTS CHECKED; VERIFIED; ASSGNED TO SEC:</b>  <b>55 CUSTOMS, BIR STAMPS</b>	<b>56 DELIVERY AUTHORIZED TO:</b> <input type="checkbox"/> IMPORTER/BROKER <input type="checkbox"/> C B W NO. <input type="checkbox"/> SUBJECT TO REVISIONS ON REVERSE SIDE  <b>DOCUMENT EXAMINER</b> COLLECTION DIV./BOND WHSG. OPER. DIV. <b>DATE:</b>	
	<b>53 BOND NO.</b> SURETY CO. AMT. PHP  DATE EXPIRY:			
	<b>DATE POSTED:</b> DOCUMENT EXAMINER			

SN

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NOTICE OF DEFICIENCY/IES

DOCUMENTARY, AS FOLLOWS:

- 1.
- 2.
- 3.
- 4.
- 5.

COMPLETENESS OF INFORMATION ENTERED, AS FOLLOWS:

BOX NO.	BOX NO.

OTHERS:

DOCUMENT EXAMINER DATE | |

CEN-89-93

27

<b>6. IMPORT ENTRY &amp; INTERNAL REVENUE DECLARATION</b>				REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF CUSTOMS		16. ENTRY NO.: YR SERIES
1. EXPORTER/SUPPLIER NAME; ADDRESS		2. CODE		17. PORT OF:	18. PROCEDURE	19. NO. OF RIDERS: NO. OF ITEMS:
				20. DOCUMENTS SUBMITTED:		
				<input type="checkbox"/> BILL OF LADING/AWB NO.	<input type="checkbox"/> PACKING LIST NO.	
				<input type="checkbox"/> COMMERCIAL INVOICE NO.	<input type="checkbox"/> PSI-CRF NO.	
				<input type="checkbox"/> LICENSE/PERMIT NO.	<input type="checkbox"/> CERTIFICATE OF ORIGIN NO.	
				<input type="checkbox"/> EXEMPTION; RA/P.D. NO. ISSUING OFFICE	<input type="checkbox"/> I.E.D. NO.	
				<input type="checkbox"/> BCOR NO.	<input type="checkbox"/> O.P. NO.	
				21. CUSTOM'S VALUE USD	26. FOB VALUE USD	
				22. FREIGHT USD	27. AGENT BANK	
				23. INSURANCE USD	28. PAYMENT MODE: <input type="checkbox"/> LC <input type="checkbox"/> NO. DATE	
				24. OTHER DUTIABLE CHARGES USD	29. CTRY. OF EXPORT DATE	
				25. TOTAL DUTIABLE VALUE USD	30. EXCHANGE RATE PHP USD	
31. MARKS AND NUMBERS/CONTAINED NO., NO. OF PACKAGES, DESCRIPTION OF GOODS (IF REQUIRED, USE REVERSE SIDE)						
32. FREE DISPOSAL				33. DATE DELIVERED, EXCEPT, AS INDICATED BELOW:	GATEPASS NO.	
ARRASTRE CONTRACTOR						

34. WE HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN ALL THE PAGES OF THIS DECLARATION AND THE DOCUMENTS SUBMITTED ARE TO THE BEST OF OUR KNOWLEDGE AND BELIEF TRUE AND CORRECT.				35. SUBSCRIBED AND SWEARN TO BEFORE ME.
REG. NO.	DECLARANT/BROKER	DATE:	IMPORTER	ADMINISTERING OFFICER UNDER SEC. 3503, TCCP

FOR CUSTOMS USE			
36. CBOR NO. PHP	37. <input type="checkbox"/> UNDER BOND <input type="checkbox"/> EXEMPT <input type="checkbox"/> SUBJECT TO <input type="checkbox"/> DEFERRED <input type="checkbox"/> DRAWBACK <input type="checkbox"/> SUBJECT TO PSI-CRF APPEAL	39. DOCUMENTS CHECKED; VERIFIED; ASSGNRD TO SEC:	41. DELIVERY AUTHORIZED TO: <input type="checkbox"/> IMPORTER/BROKER <input type="checkbox"/> C B W NO.
O.R. NO. PHP	38. BOND NO. SURETY CO. AMT. PHP	DATE DOCUMENT EXAMINER	<input type="checkbox"/> SUBJECT TO REVISIONS ON REVERSE SIDE
TCC NO. PHP	DATE EXPIRY:	40. CUSTOMS, BIR STAMPS	<input type="checkbox"/> DOCUMENT EXAMINER COLLECTION DIV/BOND WHSG. OPER. DIV.
TOTAL: PHP	DATE POSTED: DOCUMENT EXAMINER		DATE: [ ]

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GATEKEEPER

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28

<b>IMPORT ENTRY &amp; INTERNAL REVENUE DECLARATION</b>				REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF CUSTOMS		16 ENTRY NO.: YR SERIES
1 EXPORTER/SUPPLIER NAME; ADDRESS		2 CODE		17 PORT OF:	18 PROCEDURE	19 NO. OF RIDERS: NO. OF ITEMS:
				20 DOCUMENTS SUBMITTED:		
				<input type="checkbox"/> BILL OF LADING/AWB NO.	<input type="checkbox"/> PACKING LIST NO.	
				<input type="checkbox"/> COMMERCIAL INVOICE NO.	<input type="checkbox"/> PSI-CRF NO.	
				<input type="checkbox"/> LICENCE/PERMIT NO.	<input type="checkbox"/> CERTIFICATE OF ORIGIN NO.	
				<input type="checkbox"/> EXEMPTION; RAPD. NO. ISSUING OFFICE	<input type="checkbox"/> IED NO.	
				<input type="checkbox"/> BCOR NO.	<input type="checkbox"/> O.P. NO.	
				21 CUSTOM'S VALUE USD	26 FOB VALUE USD	
				22 FREIGHT USD	27 AGENT BANK	
				23 INSURANCE USD	28 PAYMENT MODE: <input type="checkbox"/> LC <input type="checkbox"/> NO. DATE	
				24 OTHER DUTIABLE CHARGES USD	29 CTRY. OF EXPORT DATE	
				30 EXCHANGE RATE		
				PHP	USD	
31 MARKS AND NUMBERS/CONTAINER NO., NO. OF PACKAGES, DESCRIPTION OF GOODS (IF REQUIRED, USE REVERSE SIDE)						

32 FREE DISPOSAL		33 DATE DELIVERED, EXCEPT, AS INDICATED BELOW:	GATEPASS NO.
			ARRASTRE CONTRACTOR

34 WE HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN ALL THE PAGES OF THIS DECLARATION AND THE DOCUMENTS SUBMITTED ARE TO THE BEST OF OUR KNOWLEDGE AND BELIEF TRUE AND CORRECT.				35 SUBSCRIBED AND SWEARN TO BEFORE ME.
REG. NO.	DECLARANT/BROKER	DATE:	IMPORTER	ADMINISTERING OFFICER UNDER SEC. 3503, TCCP

FOR CUSTOMS USE					
36 CBOR NO. O.R. NO. TCC NO. TOTAL: PHP DATE:	37 <input type="checkbox"/> UNDER BOND <input type="checkbox"/> EXEMPT <input type="checkbox"/> SUBJECT TO DRAWBACK <input type="checkbox"/> DEFERRED <input type="checkbox"/> SUBJECT TO PSI-CRF APPEAL	38 BOND NO. SURETY CO. AMT. PHP DATE EXPIRY:	39 DOCUMENTS CHECKED; VERIFIED: ASSNGD TO SEC:	40 CUSTOMS, BIR STAMPS	41 DELIVERY AUTHORIZED TO: <input type="checkbox"/> IMPORTER/BROKER <input type="checkbox"/> C B W NO. <input type="checkbox"/> SUBJECT TO REVISIONS ON REVERSE SIDE
					DOCUMENT EXAMINER COLLECTION DIV/BOND WHSG, OPER. DIV. DATE:

SN

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QTY. UNIT UNIT VALUE DESCRIPTION IN TARIFF TERMS			H. S CODE	DUTIABLE VALUE USD	DUTIABLE VALUE PHP
			CTRY. OF ORIGIN	PREFERENCE <input type="checkbox"/> PTA <input type="checkbox"/> AFTA <input type="checkbox"/>	RATE OF DUTY
TOTAL FOR ITEMS PHP		OTHERS PHP	EXCISE/AD VAL PHP	VAT PHP	DUTY PHP

QTY. UNIT UNIT VALUE DESCRIPTION IN TARIFF TERMS			H. S CODE	DUTIABLE VALUE USD	DUTIABLE VALUE PHP
			CTRY. OF ORIGIN	PREFERENCE <input type="checkbox"/> PTA <input type="checkbox"/> AFTA <input type="checkbox"/>	RATE OF DUTY
TOTAL FOR ITEMS PHP		OTHERS PHP	EXCISE/AD VAL PHP	VAT PHP	DUTY PHP

QTY. UNIT UNIT VALUE DESCRIPTION IN TARIFF TERMS			H. S CODE	DUTIABLE VALUE USD	DUTIABLE VALUE PHP
			CTRY. OF ORIGIN	PREFERENCE <input type="checkbox"/> PTA <input type="checkbox"/> AFTA <input type="checkbox"/>	RATE OF DUTY
TOTAL FOR ITEMS PHP		OTHERS PHP	EXCISE/AD VAL PHP	VAT PHP	DUTY PHP

QTY. UNIT UNIT VALUE DESCRIPTION IN TARIFF TERMS			H. S CODE	DUTIABLE VALUE USD	DUTIABLE VALUE PHP
			CTRY. OF ORIGIN	PREFERENCE <input type="checkbox"/> PTA <input type="checkbox"/> AFTA <input type="checkbox"/>	RATE OF DUTY
TOTAL FOR ITEMS PHP		OTHERS PHP	EXCISE/AD VAL PHP	VAT PHP	DUTY PHP

QTY. UNIT UNIT VALUE DESCRIPTION IN TARIFF TERMS			H. S CODE	DUTIABLE VALUE USD	DUTIABLE VALUE PHP
			CTRY. OF ORIGIN	PREFERENCE <input type="checkbox"/> PTA <input type="checkbox"/> AFTA <input type="checkbox"/>	RATE OF DUTY
TOTAL FOR ITEMS PHP		OTHERS PHP	EXCISE/AD VAL PHP	VAT PHP	DUTY PHP

QTY. UNIT UNIT VALUE DESCRIPTION IN TARIFF TERMS			H. S CODE	DUTIABLE VALUE USD	DUTIABLE VALUE PHP
			CTRY. OF ORIGIN	PREFERENCE <input type="checkbox"/> PTA <input type="checkbox"/> AFTA <input type="checkbox"/>	RATE OF DUTY
TOTAL FOR ITEMS PHP		OTHERS PHP	EXCISE/AD VAL PHP	VAT PHP	DUTY PHP

THIS RIDER IS NO.	OF	RIDERS TO ENTRY - SN	YEAR SERIES
IMPORTER		REPRESENTATIVE	

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ANNEX "II"

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30

CONTINUED FROM REVERSE SIDE OF ENTRY NO. \_\_\_\_\_

YR. \_\_\_\_\_

ITEM NO.	C2 DESCRIPTION IN TARIFF TERMS; SHOULD BE	QTY.	UNIT	UNIT VALUE	TARIFF HEADING	RATE
		Decl.				
		Fdgs.				
		% Diff.				

		Decl.				
		Fdgs.				
		% Diff.				

		Decl.				
		Fdgs.				
		% Diff.				

		Decl.				
		Fdgs.				
		% Diff.				

		Decl.				
		Fdgs.				
		% Diff.				

		Decl.				
		Fdgs.				
		% Diff.				

COO III

DATE

COO V

DATE



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A. DATE

Are to be written in the following order; Year-Month-Day and should consist of two digits each, the year to be indicated by its last two digits and the months and days by adding 0 as its first digit whenever they fall on a single digit numeric indicator. April 3, 1993 should thus be entered as 93/04/03.

B. H.S. CODE

Refers to the Harmonized Systems Tariff Headings in use in the country, consisting of a six digit code plus two, published by the Tariff Commission.

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C. PROCEDURE

CODE	PROCEDURE
4	Clearance for home use.
4a	Advance appraisal
4b	EPRS
5a	Temporary admission for subsequent reexportation following processing or repair.
5b	Temporary admission for subsequent reexportation in the same state.
6a	Reimportation in the same state following temporary exportation.
6b	Reimportation after processing or repair following temporary exportation.
6c	Reimportation following outright exportation
7	Importation for storage under Customs control in a Customs Warehouse and subsequent clearance for home use.
8	Transport of goods under Customs control from one Customs office to another.
9a	Temporary admission of garment, textile, and accessory materials for manufacture into finished products for subsequent reexportation.
9b	Temporary admission of materials other than garment and textile for manufacture into finished products for subsequent reexportation
9c	Temporary admission of materials into Export Processing Zones for manufacture and subsequent exportation.

34 34

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D. MODE OF TRANSPORT

CODE	MODE	EXPLANATION
1	Maritime transport.	Provision is made for separate reporting of inland water transport under code 8, assuming that proper definitions and rules of application will be given, particularly when a transport covers sea as well as inland waterways.
2	Rail transport.	
3	Road transport.	
4	Air transport.	
5	Mail.	(Active mode of transport unknown) - This code is provided for practical reasons, despite the fact that mail is not a genuine mode of transport. In many countries, the value of merchandise exported and imported by mail is considerable and the exporter or importer concerned would be unable to state by which mode postal items passed the national border.
6	Multimodal transport.	(Active mode of transport unknown) - This code is provided for practical reasons, despite the fact that multimodal transport is not a genuine mode of transport. It can be used when goods are carried by at least two different modes from a place at which the goods are taken in charge by a transport contract. (Operations of pick-up and delivery of goods carried out in the performance of a unimodal transport, as defined in such a contract shall not be considered as multimodal transport.)
7	Fixed transport.	This code applies to installations for continuous transport such as pipelines, ropeways and electric power lines. Inland water transport. This code is only used for such car-

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uses when this application of waterborne transport is reported separately within the framework of a one-digit code.

8 Mode unknown.

This code can be used when the mode is not known or information on it is not available at the time of issuing the document concerned.

The numeric code is to be used in combination with the name of the vessel or flight number, thus: III E. SATURN I or  
14 PR 1061 and entered in Box 7.

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E. TERMS OF DELIVERY (INCOTERMS)

CODE	TERM
E X W	EX WORKS
F C A	FREE CARRIER
F A S	FREE ALONGSIDE SHIP
F O B	FREE ON BOARD
C F R	COST AND FREIGHT
C P T	CARRIAGE PAID TO
C I F	CARRIAGE AND INSURANCE PAID TO
D A F	DELIVERED AT FRONTIER
D E S	DELIVERED EX SHIP
D E Q	DELIVERED EX QUAY
D D U	DELIVERED DUTY UNPAID
D D P	DELIVERED DUTY PAID

F. MODE OF PAYMENT

CODE	MODE
L/C	Letter of Credit
D/P	Documents Against Payment
D/A	Documents Against Acceptance
O/A	Open Account Arrangement
D/R	Direct Remittance
S.F./N.D	Self-funded/No-Dollar
C.B.	Consignment baiss
L.A.	Lease arrangement

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## 6. COUNTRY AND CURRENCY CODES

COUNTRY	COUNTRY CODE	CURRENCY CODE
AFGHANISTAN	AF	AFA
ALBANIA	AL	ALL
ALGERIA	DZ	DZD
AMERICAN SAMOA	AS	USD
ANDORRA	AD	ESP
ANGOLA	AO	FRF
ANGUILLA	AI	AOK
ANTARCTICA	AQ	XCD
ANTIGUA BARB	AG	
ARGENTINA	AR	ARA
ARUBA	AW	AWG
AUSTRALIA	AU	AUD
AUSTRIA	AT	ATS
BAHAMAS	BS	BSD
BAHRAIN	BH	BHD
BANGLADESH	BD	BDT
BARBADOS	BB	BBD
BELGIUM	BE	BEF
BELIZE	BZ	BZD
BENIN	BJ	XOF
BERMUDA	BM	BMD
BHUTAN	BT	INR
BOLIVIA	BO	BTN
BOTSWANA	BW	BOB
BOUVET ISLAND	BV	BWP
BRAZIL	BR	NOK
BR. IND. OC. TR	IO	BRN
BRUNEI DARRUSALAM	BN	USD
BULGARIA	BG	BND
BURKINA FASO	BF	BGL
BURMA	BU	XOF
BURUNDI	BI	BUK
BYELORUSSIAN SSR	BY	BIF
CAMEROON	CM	SUR
CANADA	CA	XAF
CAPE VERDE	CV	CAD
CAYMAN ISLANDS	KY	CVE
CENTRAL AFRICAN REP	CF	KYD
CHAD	TD	XAF
CHILE	CL	CLP
CHINA	CN	CNY
CHRISTMAS ISLAND	CX	AUD
COCOS ISLANDS	CC	AUD
COLOMBIA	CO	COP
COMOROS	KM	KMF
CONGO	CG	XAF
COOK ISLANDS	CK	NZD
COSTA RICA	CR	CRC

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COTE D'IVOIRE	CI	XOF
CUBA	CU	CUP
CYPRUS	CY	CYP
CZECHOSLOVAKIA	CS	CZK
DEMOCRATIC YEMEN	YD	YDD
DENMARK	DK	DKK
DJIBOUTI	DJ	DJF
DOMINICA	DM	XCD
DOMINICAN RP	DO	DOP
EAST TIMOR	TP	TPE
ECUADOR	EC	ECS
EGYPT	EG	EGP
EL SALVADOR	SV	SVC
EQUATORIAL GUINEA	GA	XAF
ETHIOPIA	ET	ETB
FAROE ISLANDS	FO	DKK
FALKLAND ISL.	FK	FKP
FIJI	FJ	FJD
FINLAND	FI	FIM
FRANCE	FR	FRF
FRENCH GUIANA	GF	FRF
FRENCH POLYNESIA	PF	XPF
FRENCH SOUTH TER.	TF	FRF
GABON	GA	XAF
GERMAN DEM. RP	DD	DDM
GERMANY, FR	DE	DEM
GHANA	GH	GHC
GIBRALTAR	GI	GIP
GREECE	GR	GRD
GREENLAND	GL	DKK
GRENADE	GD	XCD
GUADELOUPE	GP	FRF
GUAM	GU	USD
GUATEMALA	GI	GTO
GUINEA	GN	GNF
GUINEA-BISSAU	GW	GWP
GUYANA	GY	GYD
HAITI	HT	HTG
HEARD MCDON. IS.	HM	USD
HONDURAS	HN	HNL
HONG KONG	HK	HKD
HUNGARY	HU	HUF
ICELAND	IS	ISK
INDIA	IN	INR
INDONESIA	ID	IDR
IRAN	IR	IRR
IRAQ	IQ	IQD
IRELAND	IE	IEP
ISRAEL	IL	ILS
ITALY	IT	ITL
JAMAICA	JM	JMD
JAPAN	JP	JPY
JORDAN	JO	JOD
KAMPUCHEA	KH	KHR

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KENYA	KE	KES
KIRIBATI	KI	AUD
KOREA D P RP	KP	KPW
KOREA, REPUBLIC OF	KR	KRW
KUWAIT	KW	KWD
LAO P. DEM. R	LA	LAK
LEBANON	LB	LBP
LESOTHO	LS	ZAR
LIBERIA	LR	LSL
LIBY ARAB JM	LY	LRD
LIECHTENSTEIN	LI	LYD
LUXEMBOURS	LU	CHF
MACAU	MU	LUF
MADAGASCAR	MG	MOP
MALAWI	MW	MGF
MALAYSIA	MY	MWK
MALDIVES	MV	HYR
MALI	MJ	MVR
MALTA	MT	XOF
MARSHALL ISLANDS	MH	MTL
MARTINIQUE	MQ	USD
MAURITANIA	MR	FRF
MAURITIUS	MX	MRO
MEXICO	MX	MUR
MICRONESIA	MN	MXP
MONACO	MC	USD
MONGOLIA	MN	FRF
MONTSERRAT	MS	MNT
MOROCCO	MA	XCD
MOZAMBIQUE	MZ	MAD
NAMIBIA	NA	MZN
NAURU	NR	ZAR
NEPAL	NP	AUD
NETHERLANDS	NL	NPR
NETH. ANTILLES	AN	NLG
NEUTRAL ZONE	NT	ANG
		SAR
		KWD
		IOD
NEW CALEDONIA	NC	XPF
NEW ZEALAND	NZ	NZD
NICARAGUA	NI	NIC
NIGER	NE	XOF
NIGERIA	NG	NGN
NIUE	NU	NZD
NORFOLK ISLAND	NF	AUD
NORTH MARIANAS IS.	MP	USD
NORWAY	NO	NOK
OMAN	OM	DMR
PAKISTAN	PK	PKR
PALAU	PW	USD
PANAMA	PA	PAB
		USD
PAPUA NEW GUINEA	PG	PGK
PARAGUAY	PY	PYG

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PERU	PE	PEI
PHILIPPINES	PH	PHP
PITCAIRN	PN	NZD
POLAND	PL	PLZ
PORTUGAL	PT	PTE
PUERTO RICO	PR	USD
QATAR	QA	QAR
REUNION	RE	FRF
ROMANIA	RO	ROL
RWANDA	RW	RWF
ST. HELENA	SH	SHP
ST. KITTS NEV	KN	XCD
SAINT LUCIA	LC	XCD
ST. PIER MIQU	PM	FRF
ST. VINCT. GRN	VG	XCD
SAMOA	WS	WST
SAN MARINO	SM	ITL
SAO TOME PRN	ST	STD
SAUDI ARABIA	SA	SAR
SENEGAL	SN	XOF
SEYCHELLES	SC	SCR
SIERRA LEONE	SL	SLL
SINGAPORE	SG	SGD
SOLOMON ISLANDS	SB	SBD
SOMALIA	SO	SOS
SOUTH AFRICA	ZA	ZAR
SPAIN	ES	ESP
SRI LANKA	LK	LKR
SUDAN	SD	SDP
SURINAME	SR	SRG
SVALBARD ISL.	SJ	NOK
SWAZILAND	SZ	SZL
SWEDEN	SE	SEK
SWITZERLAND	CH	CHF
SYRIAN ARAB REPUBLIC	SY	SYP
TAIWAN PROV. CHINA	TW	TED
TANZANIA	TZ	TZS
THAILAND	TH	THB
TOGO	TG	XOF
TOKELAU	TK	NZD
TONGA	TO	TOP
TRINIDAD TGB	TT	TTD
TUNISIA	TN	TND
TURKEY	TR	TRL
TURKS CA. ISL.	TC	USD
TUVALU	TV	AUD
UGANDA	UG	UGS
UKRAINIAN SSR	US	SUR
USSR	SU	SUR
UNTD ARAB EM	AE	AED
UNITED KINGDOM	GB	GBP
UNITED STATES	US	USD
US MINOR OUTL. IS.	UM	USD
URUGUAY	UY	UYF
VANUATU	VU	VUV

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VATICAN	VA	ITL
VENEZUELA	VE	VEB
VIET NAM	VN	VND
BR. VIRGIN IS	VG	USD
US. VIRGIN IS	VI	USD
WALLIS FUT. I	WF	XPF
WESTERN SAHARA	EH	ESP
YEMEN	YE	MAD
YUGOSLAVIA	YU	YER
ZAIRE	ZR	YUD
ZAMBIA	ZM	ZRZ
ZIMBABWE	ZW	ZMK
		ZWD

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## H. CODES FOR UNITS OF MEASUREMENT USED IN INTERNATIONAL TRADE

Unit name	Code representations Alphabetical
Acre (4940 yd <sup>2</sup> )	ACR
Alcoholic strength by mass	ASM
Alcoholic strength by volume	ASV
Amprere*	AMP
Ampere-hour (3,6 KO)*	AMH
Are (100 m <sup>2</sup> )	ARE
Bar*	BAR
Barrel (petroleum) (158,987 dm <sup>3</sup> )	BLL
Board foot	BFT
Becquerel*	BQL
Billion EUR	BIL
Billion US	BLD
Brake horse power (245,7 watts)	BHP
British thermal unit (1,055 kilojoules)	BTU
Bushel (56,2391 dm <sup>3</sup> )	BUA
Bushel (56,36874 dm <sup>3</sup> )	BUI
Candela*	CDL
Carrying capacity in metric tonnes	CCT
Central GB (45,359237 kg)	CNT
Centigram*	CGM
Centilitre*	CLT
Centilitre*	CMT
Centner, metric (100 kg)	DTN
(syn.: Hectokilogram)	
Cord (3.63 m <sup>3</sup> )	WCD
Coulomb*	COU
Coulomb per kilogram*	CKG
Cubic centimetric*	CMB
Cubic decimetre*	DMD
Cubic foot	FTQ
Cubic inch	IND
Cubic metre*	MCH
Cubic metre per hour*	MQS
Cubic metre per second*	MHQ
Cubic millimetre*	YDD
Cubic yard	CUR
Curie	DAY
Day*	DEC
Decade (ten years)	DAA
Decare	DLT
Decilitre*	DMT
Decimetre*	DTN
Decitonnes*	CEL
Degree Celsius	FAH
Degree Fahrenheit	
Degree Kelvin: see Kelvin	
Displacement tonnage	DFT

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Dozen	DZN
Dozen packs	DZF
Dozen pairs	DPR
Dozen pieces	DFC
Dozen rolls	DRL
Drachm GB (3,887935 g)	DRM
Dram GB (1,771745 g)	DRI
Dram US (3,887935 g)	DRA
Dry barrel (115,627 dm <sup>3</sup> )	BLD
Dry gallon (4,404884 dm <sup>3</sup> )	GLD
Dry pint (0,55061 dm <sup>3</sup> )	PTD
Dry quart (1,101221 dm <sup>3</sup> )	QTD
Farad*	FAR
Fluid ounce (28,413 cm <sup>3</sup> )	OZI
Fluid ounce (29,5735 cm <sup>3</sup> )	OZA
Foot (0,3048 m)	FOT
Gallon (4,546092 dm <sup>3</sup> )	GLI
Gigabecquerel*	GBQ
Gigawatt-hour (1 million kW/h)	GWH
Gill (0,142065 dm <sup>3</sup> )	GII
Gill (11,8294 cm <sup>3</sup> )	GIA
Grain GB, US (64,798910 mg)	GRN
Gram*	GRM
Gram of fissile isotopes	GFI
Great gross (12 gross)	GGR
Gross	GRO
Gross (register) ton	GRT
Half year (six months)	SAN
Hectare	HAR
Hectobar*	HBA
Hectogram*	HGM
Hectokilogram*	DTH
Hectolitre*	HLT
Hectolitre of pure alcohol	HPA
Hectometre*	HMT
Hertz*	HTZ
Hour*	HUR
Hundred'	CEN
Hundred boxes	BHX
Hundred international units	HIU
Hundred leaves	CLF
Hundred packs	CNP
Hunderedweight US (45,3592 kg)	CWA
Inch (25.4 mm)	INH
Joule*	JOU
Kelvin*	KEL
Kilobar*	KBA
Kilogram*	KGM
Kilogram of caustic notach	KPH
Kilogram of caustic soda	KSH
Kilogram of named substances	KNS
Kilogram of nitrogen	KNI
Kilogram of phosphoric anhydride	KPP
Kilogram of phosphate pentoxide	KPP
Kilogram of potassium hydroxide	KPH

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Kilogram of potassium oxide	KPO
Kilogram of sodium hydroxide	KSH
Kilogram of substance 90 per cent dry	KSD
Kilogram of uranium	KUR
Kilogram per cubic meter*	KMQ
Kilogram per second*	KGS
Kilohertz*	KHZ
Kilojoule*	KJU
Kilometre*	KMT
Kilometre per hour*	KMH
Kilopascal*	KPA
Kilotonne*	KTN
Kilovar	KVR
Kilovolt*	KVT
Kilovolt-ampere*	KVA
Kilowatt*	KWT
Kilowatt-hour*	KWH
Knot (in mile per hour)	KNT
Leaf	LEF
Liquid gallon (3,78541 dm <sup>3</sup> )	GLL
Liquid pint (0,473176 dm <sup>3</sup> )	PTL
Liquid quart (0,946353 dm <sup>3</sup> )	QTL
Litre (1 dm <sup>3</sup> )	LTR
Litre of pure alcohol	LPA
(Long) hundredweight GB (50,802345 kg)	CWI
(Long ton GB, US (1,0160469 t)	LTN
Lumen*	LUM
Lux	LUX
Megahertz*	MHZ
Megalitre*	MAL
Megametre*	MAM
Megapascal*	MPA
Megavolt-ampere (1000 KVA)*	MVA
Megawatt*	MAW
Megawatt-hour (1000 kW/h)	MWH
Metre*	MTR
Metre per second*	MTS
Metre per second squared*	MSK
Metric carat (200 mg = 2.10 <sup>-4</sup> kg)	CTM
Metric ton (1000 kg)	TNE
Milliard	MLO
Millibar*	MBR
Millicurie*	MCU
Milligram*	MGM
Millilitre*	MLT
Millimetre*	MMT
Million	MIO
Million cubic metres*	HMO
Million international units	MIU
Minute*	MIN
Month	MON
Nautical mile (1852 m)	NMI
Net (register) ton	NTT
Newton*	NEW
Number of articles	NAR

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iNumber of bobbins	NBB
iNumber of cells*	NCL
iNumber of international units	NIU
iNumber of packs	NMP
iNumber of pairs	NPR
iNumber of parcels	NPL
iNumber of parts	NPR
iNumber of rolls	NPL
iOhm*	OHM
iOunce GB, US (28,349523 g)	ONZ
iOunce GB, US (31,1-348 g)	APZ
i(syn.: Troy ounce)	
iPascal*	FAL
Pennyweight GB, US (1,555174 g)	DWT
IPiece	FCE
IPint (0,568262 dm3)	PTI
IPound GB, US (0,45359237 kg)	LBR
iProof gallon	FGL
iQuart (1,136523 dm3)	QTI
iQuarter (of a year)	QAN
iQuarter, GB (12,700586 kg)	QTR
iQuintal, metric (100 kg)	DTN
iRevolution per minute*	RPM
iRevolution per second*	RPS
iScore	SCO
iScruple GB, US (1,295982 g)	SCR
iSecond*	SEC
iSet	SET
iShipping ton	SHT
iShort standard (7200 matches)	SS7
iShort ton GB, US (0,90718474 t)	STN
iSiemens*	SIE
iSquare centimetre*	CMK
iSquare decimetre*	DMK
iSquare foot	FTK
iSquare inch	INK
iSquare kilometre*	MIK
iSquare metre*	MIMK
iSquare millimetre*	YDK
iSquare yard	WSD
iStandard	ATH
iStandard atmosphere (101325 Pa)	SHI
i(Statute) mile (1609,344 m)	STI
iStone GB (6,350293 kg)	ATT
iTechnical atmosphere (98066,5 Pa)	DAD
iTen days	TFR
iTen pairs	MIL
iThousand	TAH
iThousand ampere-hour*	MBF
iThousand board feet (2,36 m3)	TOD
iThousand cubic metres per day*	NBE
iThousand standard brick equivalent	TSB
iTon of steam per hour	TNE
iTonne (1000 kg)*	TSD
iTonne of substance 90 per cent dry	

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Trillion EUR	TRL
Trillion US	BIL
Troy ounce	APZ
Troy pound, US (373,242 g)	LBT
Volt*	VLT
Watt*	WTT
Watt-hour*	WHR
Weber	WEB
Week	WEE
Yard (0.9144 m)	YRD
Year	ANN

## ALPHA CURRENCY CODES

AED	UNITD ARAB EM
AFN	AFGHANISTAN
ALL	ALBANIA
ANG	NETH. ANTILES
AOK	ANGOLA
ARA	ARGENTINA
ATS	AUSTRIA
AUD	AUSTRALIA
AUD	CHRISTMAS ISLAND
AUD	COCOS ISLANDS
AUD	HEARD MCDON. IS.
AUD	KIRIBATI
AUD	NAURU
AUD	NORFOLK ISLAND
AUD	TUVALU
AWG	ARUBA
BBD	BARBADOS
BDT	BANGLADESH
BEF	BELGIUM
BGL	BULGARIA
BHD	BAHRAIN
BIF	BURUNDI
BMD	BERMUDA
BND	BRUNEI DARUSSALAM
BOP	BOLIVIA
BRN	BRAZIL
BSD	BAHAMAS
BTN	BHUTAN
BUK	BURMA
BWP	BOTSWANA
BZD	BELIZE
CAD	CANADA
CHF	LIECHTENSTEIN
CHF	SWITZERLAND
CLP	CHILE
CNY	CHINA
COP	COLOMBIA
CRC	COSTA RICA
CSK	CZECHOSLOVAKA
CUF	CUBA
CVE	CAFE VERDE
CYF	CYPRUS
DDM	GERMAN DM RP
DEM	GERMANY, FR
DJF	DJIBOUTI
DKK	DENMARK
DKK	FAROE ISLANDS
DKK	FREENLAND
DDP	DOMINICAN RP
DZD	ALGERIA

ECS	ECUADOR
EGP	EGYPT
ESP	ANDORRA
ESP	SPAIN
ESP	WESTERN SAHARA
ETB	ETHIOPIA
FIM	FINLAND
FJD	FIJI
FKF	FALKLAND ISL
FRF	ANDORRA
FRF	FRANCE
FRF	FRENCH GUIANA
FRF	FRENCH SOUTH TER.
FRF	GUADELOUPE
FRF	MARTINIQUE
FRF	MONACO
FRF	REUNION
FRF	ST. PIER. MIQU
GBP	UNITED KINGDOM
GHC	GHANA
GIF	GIBRALTAR
GMD	GAMBIA
GNF	GUINEA
GRD	GREECE
GTO	GUATEMALA
GWP	GUINEA-BISSAU
GYD	GUYANA
HKD	HONGKONG
HNL	HONDURAS
HTG	HAITI
HUF	HUNGARY
IDR	INDONESIA
IEP	IRELAND
ILS	ISRAEL
INR	BHUTAN
INR	INDIA
IQD	IRAQ
IQD	NEUTRAL ZONE
IRR	IRAN
ISK	ICELAND
ITL	ITALY
ITL	SAN MARINO
ITL	VATICAN
JMD	JAMAICA
JOR	JORDAN
JPY	JAPAN
KES	KENYA
KHR	KAMPUCHEA, DEMOCRATIC

KMF	COMOROS
KFW	KOREA D P RP
KRW	KOREA, REPUBLIC OF
KWD	KUWAIT
KWD	NEUTRAL ZONE
KYD	CAYMAN ISLANDS
LAK	LAO P. DEM.R
LBF	LEBANON
LKR	SRI LANKA
LRD	LIBERIA
LSL	LESOTHO
LUF	LUXEMBOURG
LYD	LIBY ARAB JM
MAD	MOROCCO
MAD	WESTERN SAHARA
MGF	MADAGASCAR
MNT	MONGOLIA
MOP	MACAU
MRO	MAURITANIA
MTL	MALTA
MUR	MAURITIUS
MVR	MALDIVES
MWK	MALAWI
MXP	MEXICO
MYR	MALAYSIA
MZM	MOZAMBIQUE
NGN	NIGERIA
NIC	NICARAGUA
NLG	NETHERLANDS
NOK	NOUVEL ISLAND
NOK	NORWAY
NOK	SVALBARD ISL
NPR	NEPAL
NZD	COOK ISLANDS
NZD	NEW ZEALAND
NZD	NIUE
NZD	PITCAIRN ISLANDS
NZD	TOKELAU
OMR	OMAN
PAB	PANAMA
PEI	PERU
PGK	PAPUA NEW GUINEA
PHP	PHILIPPINES
PKR	PAKISTAN
PLZ	POLAND
PTE	PORTUGAL
FYB	PARAGUAY
QAR	QATAR

ROL	ROMANIA
RWF	RWANDA
SAR	NEUTRAL ZONE
SAR	SAUDI ARABIA
SBD	SOLOMON ISLANDS
SCR	SEYCHELLES
SDF	SUDAN
SEK	SWEDEN
SGD	SINGAPORE
SHP	ST. HELENA
SLL	SIERRA LEONE
SOS	SOMALIA
SRG	SURINAME
STD	SAO TOME PRN
SUB	BYELORUSSIAN SSR
SUR	UKRAINIAN SSR
SUR	USSR
SVC	EL SALVADOR
SYF	SYRIAN ARAB REPUBLIC
SZL	SWAZILAND
THB	THAILAND
TND	TUNISIA
TOP	TONGA
TPE	EAST TIMOR
TRL	TURKEY
TTD	TRINIDAD TBG
TWD	TAIWAN PROV. CHINA
TZS	TANZANIA
UGS	UGANDA
USD	AMERICAN SAMOA
USD	BR. IND. DC. TR
USD	GUAM
USD	HAITI
USD	MARSHALL ISLANDS
USD	MICRONESIA
USD	NORTH MARIANA IS.
USD	PALAU
USD	PANAMA
USD	PUERTO RICO
USD	TURKS CA. ISL
USD	US MINOROUTL. IS.
USD	BR. VIRGIN IS
USD	US. VIRGIN IS
UYF	URUGUAY
VEB	VENEZUELA
VND	VIET NAM
VUV	VANUATU
WST	SAMOA

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XAF	CAMEROON
XAF	CENT. AF. REP
XAF	CHAD
XAF	CONGO
XAF	GABO
XAF	EQUATORIAL GUINEA
XCD	ANGUILLA
XCD	ANTIGUA BARB
XCD	DOMINICA
XCD	GRENADA
XCD	HONTESEERRAT
XCD	ST. KITTS NEV
XCD	SAINT LUCIA
XCD	ST. VINCT GRN
XOF	BENIN
XOF	BURKINA FASO
XOF	CORE' D'IVOIRE
XOF	MALI
XOF	NIGER
XOF	SENEGAL
XOF	TOGO
XPF	FRENCH POLYNESIA
XPF	NEW CALEDONIA
XPF	WALLIS FUT. I
YDD	DEMOCRATIC YEMEN
YER	YEMEN
YUD	YUGOSLAVIA
ZAR	LESOTHO
ZAR	NAMIBIA
ZAR	SOUTH AFRICA
ZMK	ZAMBIA
ZRZ	ZAIRE
ZWD	ZIMBABWE

## DECODING LIST OF ALPHA-Z COUNTRY CODE

AD	ANDORRA
AE	UNITD ARAB EM
AF	AFGHANISTAN
AG	ANTIGUA BARB
AI	ANGUILLA
AL	ALBANIA
AN	NETH. ANTILES
AO	ANGOLA
AQ	ANTARTICA
AR	ARGENTINA
AS	AMERICAN SAMOA
AT	AUSTRIA
AU	AUSTRALIA
AW	ARUBA
BB	BARBADOS
BD	BANGLADESH
BE	BELGIUM
BF	BURKING FASO
BG	BULGARIA
BH	BAHRAIN
BI	BURUNDI
BJ	BENIN
BM	BERMUDA
BN	BRUNEI DARUSSALAM
BO	BOLIVIA
BR	BRAZIL
BS	BAHAMAS
BT	BHUTAN
BU	BURMA
BV	BOUVET ISLAND
BW	BOTSWANA
BY	BYELDRUSSIAN SSR
BZ	BELIZE
CA	CANADA
CC	COCOS ISLANDS
CF	CENT. AF. REP.
CG	CONGO
CH	SWITZERLAND
CI	COTE D'IVOIRE
CK	COOK ISLANDS
CL	CHILE
CM	CAMEROON
CN	CHINA
CO	COLOMBIA
CR	COSTA RICA
CS	CZECHOSLOVAKIA
CU	CUBA
CV	CAPE VERDE
CX	CHRISTMAN ISLAND
CY	CYFRUS

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DD	GERMAN DM RP
DE	GERMAN, FR
DJ	DJIBOUTI
DK	DENMARK
DM	DOMINICA
DO	DOMINICAN RP
DZ	ALGERIA
EC	ECUADOR
EG	EGYPT
EH	WESTERN SAHARA
ES	SPAIN
ET	ETHIOPIA
FI	FINLAND
FJ	FIJI
FK	FALKLAND ISL.
FM	MICRONESIA
FO	FAROE ISLANDS
FR	FRANCE
GA	GABON
GB	UNITED KINGDOM
GD	GRENADE
GF	FRENCH GUIANA
GH	GHANA
GI	GIBRALTAR
GL	GREENLAND
GM	GAMBIA
GN	GUINEA
GP	GUADELOUPE
GU	EQUATORIAL GUINEA
GR	GREECE
GT	GUATEMALA
GU	GUAM
GW	GUINEA-BISSAU
GY	GUYANA
HK	HONGKONG
HM	HEARD MCDON. IS.
HN	HONDURAS
HT	HAITI
HU	HUNGARY
ID	INDONESIA
IE	IRELAND
IL	ISRAEL
IN	INDIA
IO	BR. IND. OC. TR
IQ	IRAQ
IR	IRAN
IS	ICELAND
IT	ITALY

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JM	JAMAICA
JO	JORDAN
JP	JAPAN
KE	KENYA
KH	KAMPUCHEA, DEMOCRATIC
KI	KIRIBATI
KM	COMOROS
KN	ST. KITTS NEV
KP	KOREA D P RP
KR	KOREA, REPUBLIC OF
KW	KUWAIT
KY	CAYMAN ISLANDS
LA	LAO P. DEM. R.
LB	LEBANON
LC	SAINT LUCIA
LI	LIECHTENSTEIN
LK	SRI LANKA
LR	LIBERIA
LS	LESOTHO
LU	LUXEMBOURG
LY	LIBY ARAB JM
MA	MOROCCO
MC	MONACO
MG	MADAGASCAR
MH	MARSHALL ISLANDS
MJ	MALI
MN	MONSOLIA
MO	MACAU
MP	NORTH MARIANA IS.
MQ	MARTINIQUE
MR	MAURITANIA
MS	MONTSERRAT
MT	MALTA
NU	MAURITIUS
MV	MALDIVES
MW	MALAWI
MX	MEXICO
MY	MALAYSIA
MZ	MOZAMBIQUE
NA	NAMIBIA
NC	NEW CALEDONIA
NE	NIGER
NF	NORFOLK ISLAND
NG	NIGERIA
NI	NICARAGUA
NL	NETHERLAND
NO	NORWAY
NP	NEPAL
NR	NAURU
NT	NEUTRAL ZONE

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NU	NIUE
NZ	NEW ZEALAND
OM	OMAN
PA	PANAMA
PE	PERU
PF	FRENCH POLYNESIA
PG	PAPOUA NEW GUINEA
PH	PHILIPPINES
PK	PAKISTAN
PL	POLAND
PM	ST. PIER. MIQU
PN	PITCAIRN
PR	PUERTO RICO
PT	PORTUGAL
PW	PALAU
PY	PARAGUAY
QA	QATAR
RE	REUNION
RO	ROMANIA
RW	RWANDA
SA	SAUDI ARABIA
SB	SOLOMON ISLANDS
SC	SEYCHELLES
SD	SUDAN
SE	SWEDEN
SG	SINGAPORE
SH	ST. HELENA
SJ	SVALBARD ISL.
SL	SIERRA LEONE
SM	SAN MARINO
SN	SENEGAL
SO	SOMALIA
SR	SURINAME
ST	SAO TOME PRIN
SU	USSR
SV	EL SALVADOR
SY	SYRIAN ARAB REPUBLIC
SZ	SWAZILAND
TC	TURKS CA. ISL
TD	CHAD
TF	FRENCH SOUTH TER.
TG	TOGO
TH	THAILAND
TK	TOKELAU
TN	TUNISIA
TO	TONGA
TP	EAST TIMOR
TR	TURKEY

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TT	TRINIDAD & TOBAGO
TV	TUVALU
TW	TAIWAN PROV. CHINA
TZ	TANZANIA
UA	UKRAINIAN SSR
UG	UGANDA
UM	UNITED STATES MINOR OUT. ISL.
US	UNITED STATES
UY	URUGUAY
VA	VATICAN
VC	ST. VINCENT GRN
VE	VENEZUELA
VG	BRITISH VIRGIN ISLANDS
VI	VIRGIN ISLANDS, U.S.
VN	VIET NAM
VU	VANUATU
WF	WALLIS FUT. I.
WS	SAMOA
YD	DEMOCRATIC YEMEN
YE	YEMEN
YU	YUGOSLAVIA
ZA	SOUTH AFRICA
ZM	ZAMBIA
ZR	ZAIRE
ZW	ZIMBABWE

## DECODING LIST IN ALPHABETICAL ORDER

Coded representation Alphabetical	Numerical
ACR	Acre (4840 yd <sup>2</sup> )
AMH	Ampere-hour (3,6 KC)*
AMP	Amperes*
ANN	Year
APZ	Ounce GB, US (31,10348 g) (syn.: Troy ounce)
ARE	Are (100 m <sup>2</sup> )
ASM	Alcoholic strength by mass
ASV	Alcoholic strength by volume
ATM	Standard atmosphere (101325 Pa)
ATT	Technical atmosphere (98066,5 Pa)
BAR	Bar*
BFT	Board foot,
BHP	Brake horse power (245,5 watts)
BIL	Billion EUR
BIL	Trillion US
BLD	Dray barrel (115,627 dm <sup>3</sup> )
BLL	Barrel (petroleum) (158,987 dm <sup>3</sup> )
BUL	Becquerel*
BTU	British thermal unit (1,055 kilojoules)
BUA	Bushel (35,2391 dm <sup>3</sup> )
BUI	Bushel (36,36874 dm <sup>3</sup> )
CCT	Carrying capacity in metric tonnes
CDL	Candela*
CEL	Degree Celsius
CEN	Hundred
CGM	Centigram*
CNG	Coulomb per kilogram*
CLF	Hundred leaves
CLT	Centilette*
CMK	Square centimetre*
CMQ	Cubic centimetre*
CMT	Centimetre*
CNP	Hundred packs
CNT	Central GB (45,359237 kg)
COU	Coulomb*
CTM	Metric carat (200 mg = 2.10 <sup>-4</sup> kg)
CUR	Curie
CWA	Hundredweight US (45,3592 kg)
CWI	(Long) hundredweight GB (50,802345 kg)
DAA	Decare
DAD	Ten days
DAY	Day*
DEC	Decade (ten years)
DLT	Decilitre*
DMK	Square decimetre*
DME	Cubic decimetre*
DMT	Decimetre*

DFC	Dozen pieces
DPR	Dozen pairs
DPT	Displacement tonnage
DRA	Dram US (3,887935 g)
DRI	Dram GB (1,771745 g)
DRL	Dozen rolls
DRM	Drachm GB (3,887935 g)
DTN	Centre, metric (100 kg) (sy.: Hectokilogram)
DTN	Quintal, metric (100 kg)
DTN	Decitonnes*
DWT	Pennyweight GB,US (1,555174 g)
DZN	Dozen
DZP	Dozen packs
FAH	Degree Fahrenheit
FAR	Farad*
FOT	Foot (0,3048 m)
FTK	Square foot
FTB	Cubic foot
GBQ	Gigabecquerel
GFI	Gram of fissile isotopes
GGR	Great gross (12 gross)
GIA	Gill (11,8294 cm³)
GII	Gill (0,142065 dm³)
GLD	Dry gallon (4,546092 dm³)
GLI	Gallon (4,546092 dm³)
GLL	Liquid gallon (4,546092 dm³)
GRM	Gram*
GRN	Grain GB, US (64,798910 mg)
GRD	Gross
GRT	Gross (register) ton
GWH	Gigawatt-hour (1million KW/h)*
HAR	Hectare
HBA	Hectobar*
HBX	Hundred boxes
HGM	Hectogram*
HIU	Hundred international units
HLT	Hectolitre*
HMD	Million cubic metres*
HMT	Hectometer*
HPA	Hectolitre of pure alcohol
HTZ	Hertz*
HUR	Hour*
INH	Inch (25,4 mm)
INK	Square inch
IND	Cubic inch
JOU	Joule*
KBA	Kilobar*
KEL	Kelvin*
KGM	Kilogram*
KGS	Kilogram per second*
KHZ	Kilobertz*
KJD	Kilojoule*
KMH	Kilometre per hour*
KMK	Square kilometre*

KHG	Kilogram per cubic meter*
KMT	Kilometre*
KNI	Kilogram of nitrogen
KNS	Kilogram of named substance
KNT	Knot (i nautical mile per hour)
KPA	Kilopascal*
KPH	Kilogram of caustic potash
KPH	Kilogram of potassium hydroxide
KPO	Kilogram of potassium oxide
KPP	Kilogram of phosphoric anhydride
KPF	Kilogram of phosphorus pentoxide
KSD	Kilogram of substance 90 per cent dry
KSH	Kilogram of caustic soda
KSH	Kilogram of sodium hydroxide
KTN	Kilotonne*
KUR	Kilogram of uranium
KVA	Kilovolt-ampere*
KVR	Kilovar
KVT	Kilovolt*
KWH	Kilowatt-hour*
KWT	Kilowatt*
LBG	Found GB, US (0,45359237 kg)
LBT	Troy pound US (373,242 g)
LEF	Leaf
LPA	Litre of pure alcohol
LTN	Long ton GB, US (1,0160469 t)
LTR	Litre (i dm <sup>3</sup> )
LUM	Lumen*
LUX	Lux
MAL	Megalitre*
MAM	Megametre*
MAW	Megawatt*
MBE	Thousand standard brick equivalent
MBF	Thousand board feet (2,36 m <sup>3</sup> )
MBR	Millibar*
MCU	Millicurie
MGM	Milligram*
MHZ	Megahertz*
MIK	Square mile
MIL	Thousand
MIN	Minute*
MIQ	Million
MIU	Million international units
MLD	Milliard
MLD	Billion US
MLT	Millilitre*
MMK	Square millimetre*
MMQ	Cubic millimetre*
MMT	Millimetre*
MON	Month
MPA	Megapascal
MCH	Cubic metre per hour*
MCS	Cubic metre per second
MSK	Metre per second squared*

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MTR	Square metre*
MTC	Cubic metre*
MTR	Metre*
MTS	Metre per second*
MVA	Megavolt-ampere (1000 KVA)*
MWH	Megawatt-hour (1000 kW/h)*
NAR	Number of articles
NBB	Number of bobbins
NCL	Number of cells
NEW	Newton*
NIU	Number of international units
NMB	Number
NMI	Nautical mile (1852 m)
NMP	Number of packs
NPL	Number of parcels
NPR	Number of pairs
NPT	Number of parts
NRL	Number of rolls
NTT	Net [register] ton
OHM	Ohm*
ONZ	Ounce GB, US (28,349523 g)
OZA	Fluid ounce (29,5735 cm <sup>3</sup> )
OZI	Fluid ounce (28,413 cm <sup>3</sup> )
PAL	Pascal*
PCE	Piece
PGL	Proof gallon
PTD	Dry pint (0,55061 dm <sup>3</sup> )
PTI	Pint (0,568262 dm <sup>3</sup> )
PTL	Liquid part (0,473176 dm <sup>3</sup> )
QAN	Quarter (of a year)
QTD	Dry quart (1,101221 dm <sup>3</sup> )
QTI	Quart (1,136523 dm <sup>3</sup> )
QTL	Liquid quart (0,946353 dm <sup>3</sup> )
QTR	Quarter GB (12,700586 kg)
RPM	Revolution per minute*
RPS	Revolution per second*
SAN	Half year (six months)
SCO	Score
SCD	Scrumple GB, US (1,295982 g)
SEC	Second*
SET	Set
SHT	Shipping ton
SIE	Siemens*
SMI	(Statute) mile (1609,344 m)
SST	Short standard (7200 matches)
STI	Stone GB (6,350293 kg)
STN	Short ton GB, US (0,90718474 t)
TAH	Thousand ampere-hour*
TNE	Metric ton (1000 kg)
TNE	Tonne (1000 kg)*
TPR	Ten pairs
TCD	Thousand cubic metres per day*
TRL	Trillion EUR
TSD	Tonne of substance 90 per cent dry

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TSH	Ton of steam per hour
VLT	Volt*
WCD	Cord (3,63 m <sup>3</sup> )
WEB	Weber
WEE	Week
WHR	Watt-hour*
WSD	Standard
WTT	Watt*
YDK	Square yard
YDG	Cubic yard
YDR	Yard (0,9144 m)

i. The non-metric quintal is a variable measure, approximately 50 kg.

2. The most common United States ton is the short ton of 2,000 lb. The "long" or "gross" ton of 2,240 lb is mainly used in shipping and salvage.