



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

CUSTOMS MEMORANDUM ORDER
NO. 9-96

To: All Collectors of Customs
All Others Concerned

Subject : Rules and Regulations in the
Examination and Assessment of
Feeder Cattles

1.0 OBJECTIVES:

- 1.1 To ensure the collection of proper duties and taxes;
- 1.2 To provide expedient method of determining the correct weight of feeder cattles, they being dutiable by weight.

2.0 GENERAL PROVISIONS:

- 2.1 As a general rule, the 330 kilos weight cut-off provided for under 01.02.90-10, Chapter I of Executive Order No. 288 shall be applied on a per animal/head basis.
- 2.2 In cases of impracticability of effecting individual weighing to implement number 1 hereof, group weighing may be observed whenever/wherever possible. The Importer/representative however, shall manifest in writing his willingness and conformity to this procedure; otherwise, individual weighing shall be resorted to.
- 2.3 The discharge weight shall be the basis for the weight determination.
- 2.4 The number of cattles/heads in a group must not be lower than 10. Shipments consisting of less than 10 must be weighed as one group.
- 2.5 The average of the group weight shall be taken as the weight of each animal that constitute the group (For example, a group of 10 animals weigh 3,310 kilos. Thus, the weight of each of the 10 animals in the group shall be 331 and shall therefore be assessed at 30% Ad Valorem).
- 2.6 There shall be as many group weighing as there are groups that can be formed with the number in the shipment. Provided however, that there shall be

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no selection as to what forms part of a group of cattles to be weighed. Instead, determination of animals to form a group to be weighed, shall be made at random or on the basis of the natural sequence of unloading of the animals from the carrying vessel.

- 2.7 After completion of group weighing the number of animals with group weight in excess of 330 kgs. shall be totalled. This shall be the total to be subjected to 30% Ad Valorem while the rest at 3%.
- 2.8 For ports where group weighing is not feasible, individual weighing shall be resorted to.
- 2.9 Collectors of Ports concerned shall issue Port Orders to implement this Order, taking into account the particular situation in the port, which shall include the presence or absence of weighing facilities and their location. The Order shall be issued with the approval of the Commissioner of Customs.

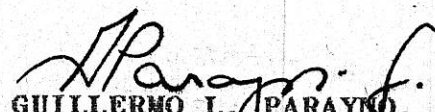
3.0 ADMININSTRATIVE PROVISIONS:

- 3.1 A Weighing Report shall be prepared for each shipment containing the following information:
 - 3.1.1 The Entry Number and the Shipping Details
 - 3.1.2 Truck / Plate Numbers
 - 3.1.3 Number of Cattles per Truck
 - 3.1.4 Total weight of Cattles per Truck
 - 3.1.5 Average weight of Cattles per Truck
- 3.2 All the members of the Customs Weighing Team tasked to conduct the weighing must sign the report which shall be addressed to the Collector of Customs.

All Orders/rules and regulations inconsistent herewith are deemed revoked/modified accordingly.

This Order shall take effect on 11 April 1996
or 15 days from date of issuance hereof.

27 March 1996.


GUILLERMO L. PARAYNO, JR.
Commissioner