



AOCG Memo No. 132-2021

MEMORANDUM

**FOR : ALL DISTRICT COLLECTORS
SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
ALL CUSTOMS EXAMINERS AND APPRAISERS
ALL ACCREDITED IMPORTERS AND CUSTOMS BROKER
ALL OTHERS CONCERNED**

FROM : ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner *[Signature]*
Assessment and Operations Coordinating Group

**SUBJECT : PROPER VALUATION, CLASSIFICATION AND SPECIFIC
DESCRIPTION GUIDELINES FOR GARMENTS AND
TEXTILE PRODUCTS**

DATE : March 10, 2021

Pursuant to 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), you are hereby directed to observe the prescribed guidelines using the below sample format, for all garments and textile products falling under a specified tariff heading in the ASEAN Harmonized Tariff Nomenclature (AHTN):

Applicable Format: (Pursuant to CAO No. 8-2007 and CMO 28-2007)

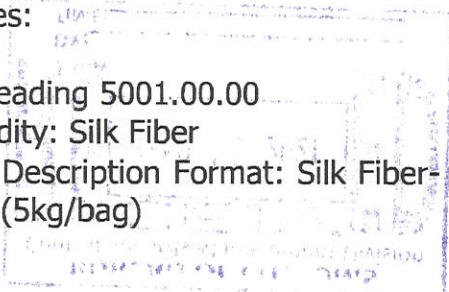
Generic Description / Specific Description / Make or Brand / Quality / Grade or Process / Retail or Packaging

Examples:

Tariff Heading 5001.00.00

Commodity: Silk Fiber

Correct Description Format: Silk Fiber-Mulberry Silk Worm Cocoon ABC Brand 100% Natural (5kg/bag)





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Tariff Heading 5106.10.00

Commodity: Wool Yarn

Correct Description Format: Wool Yarn - Merino Sheep Wool ABC Brand 100% Wool Carded (1kg/roll)

Tariff Heading 5208.12.00

Commodity: Cotton Fabrics

Correct Description Format: Cotton Fabrics- Woven Cotton Fabrics ABC Brand 100% Cotton and Weight of 160g/m² Unbleached Plain Weave (25kg/box)

Tariff Heading 6204.32.90

Commodity: Women's Unknitted Jacket

Correct Description Format: Women's Unknitted Jacket ABC Brand 100% Organic Cotton (30pcs/box)

Further, failure to strictly enforce this Order shall constitute a ground for the imposition of administrative penalties pursuant to existing rules and regulations.

For strict implementation.