



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
Manila

MASTER COPY

any

MEMORANDUM:

T O : District/Port Collectors
All Deputy Collectors for Assessment
Chiefs, Formal Entry Division
Appraisers and Examiners
All Others Concerned

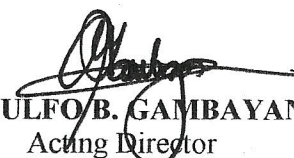
SUBJECT : Report of different ports on certain IEIRD's
seemingly not in compliance with CMO 28-2007
or the Description of Imported Articles in Tariff
Terms

DATE : February 10, 2014

To standardize and make your report in consonance with the data being sought by the Import and Assessment Service (IAS) per referrals on the above-captioned subject, you are hereby enjoined to focus your report, henceforth, only on the following:

1. Whether a 100% examination was conducted on the subject shipments pursuant to CMO 28-2007 ?
2. Findings after 100% examination:
 - a) Classification same as described
 - b) Value same as declared
 - c) Classification corrected
 - d) Value adjusted or corrected
 - e) (c) and (d)
3. The recommended level of sanction against the importer/broker pursuant to Section VI (4) of CMO 28-2007, if any.

For your information and corresponding action.


ARNULFO B. GAMBAYAN
Acting Director
Import Assessment Service