

2014-04-019



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

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MEMORANDUM

**TO: ALL DISTRICT AND SUBPORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION CHIEFS
ALL FORMAL ENTRY DIVISION PERSONNEL**

**FROM: ALBERTO D. LINA
Commissioner**

SUBJECT: Shipments of Resin

DATE: 14 April 2016

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1. This Memorandum amends OCOM Memorandum dated 28 January 2016 on the category of Resins.
 2. All import entries under the tariff headings provided in **Annex A**, with the declared value falling below the threshold value shall be released only if upgraded based on the threshold value or when the importer avails the remedy of Payment under Protest pursuant to Section 2308 of the Tariff and Customs Code of the Philippines.
 3. The threshold values indicated in **Annex A** shall be updated on a periodic basis. Succeeding adjustments shall be issued by the Office of the Deputy Commissioner for Assessment and Operations Coordinating Group, with notice to the Office of the Commissioner.
 4. Non-compliance by any customs official with any provision of this Memorandum will be an incidence of Simple Neglect of Duty as used in CMO 25-2010, Title IV, Section 2, and shall be punishable upon second offense by Dismissal.

This Memorandum shall take effect on April 18, 2016.

ALBERTO D. LINA
Commissioner



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ANNEX A

RESIN

Tariff Heading	Threshold Values
3901	
3901.1012	\$1.24
3901.1019	\$1.24
3901.1092	\$1.24
3901.1099	\$1.24
3901.2000	\$1.23
3901.3000	\$1.17
3901.9090	\$1.24
3902	
3902.1030	\$1.07
3902.1090	\$1.07
3902.2000	\$1.05
3902.3030	\$1.14
3902.3090	\$1.14
3902.9010	\$1.05
3902.9090	\$1.05
3903	
3903.1110	\$1.25
3903.1190	\$1.25
3903.1910	\$1.25
3903.1921	\$1.27
3903.1929	\$1.27
3903.1991	\$1.27
3903.1999	\$1.27
3903.2090	\$1.20
3903.3040	\$1.35
3903.3050	\$1.35
3903.3060	\$1.35
3903.3090	\$1.35
3903.9030	\$1.18
3903.9091	\$1.27
3903.9099	\$1.14
3904	
3904.1010	\$0.80
3904.1091	\$0.80
3904.1092	\$0.80

Tariff Heading	Threshold Values
3904	
3904.1099	\$0.80
3904.2110	\$0.80
3904.2120	\$0.80
3904.2190	\$0.80
3904.2210	\$0.80
3904.2220	\$0.80
3904.2230	\$0.80
3904.2290	\$0.80
3904.3010	\$0.77
3904.3090	\$0.77
3904.4010	\$0.77
3904.4020	\$0.77
3904.4090	\$0.77
3904.5090	\$0.77
3904.6190	\$0.77
3904.6930	\$0.77
3904.9040	\$0.77
3904.9050	\$0.77
3904.9090	\$0.77
3907	
3907.1000	\$1.15
3907.2010	\$1.15
3907.2090	\$1.15
3907.3020	\$1.15
3907.3030	\$1.15
3907.3090	\$1.15
3907.4000	\$1.15
3907.5010	\$1.15
3907.5090	\$1.15
3907.6010	\$0.91
3907.6020	\$0.91
3907.6090	\$0.91
3907.7000	\$1.15
3907.9190	\$1.15
3907.9940	\$1.15
3907.9990	\$1.15