

2017-10-050



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

TO : ALL DISTRICT AND SUPPORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
ALL FORMAL ENTRY DIVISION PERSONNEL
ALL OTHERS CONCERNED

SUBJECT : Reference Values

DATE : 6 October 2017

-
1. All import entries under the tariff headings provided in the attached Value Reference, with declared values falling below the reference values shall be released only when the officials of Formal Entry Division have reviewed and ascertained the accuracy of the declared value pursuant to Section 707 of Republic Act No. 10863 (Customs Modernization and Tariff Act).

The importer's right to appeal to the decision of the bureau shall be governed by the rules of Section 1106 of the same Act.

2. The reference values indicated in the attached Value Reference 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 (AOCG), with notice to the Office of the Commissioner.
3. Non - compliance by any Customs Official with any of the provisions of this Memorandum will be considered Simple Neglect of Duty pursuant to CMO 25-2010, Title IV, Section 2, and shall be punishable upon second offense by dismissal from the service.
4. This Memorandum shall take effect immediately and shall last until revoked.

Isidro S. Lapeña
ISIDRO S. LAPEÑA, Ph.D., CSEE
Commissioner



OCT 30 2017

2017-10-05 P2

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ISSUANCE ORDER NO.: 4
 ISSUANCE ORDER DATED: October 6, 2017

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value	
0202				
0202.2000	Frozen Beef Hind Shanks	IE	\$2.95/kg	
	Frozen Beef Bone in HQ Shanks	IE	\$2.65/kg	
	Frozen Beef Bone in Shanks	IE	\$2.95/kg	
	Frozen Beef Shanks	IE	\$3.02/kg	
	Frozen Beef Shanks Bone In	IE	\$2.95/kg	
	Frozen Beef Shortribs	US	\$5.03/kg	
	Frozen Beef Shortribs (Bone In)	US	\$4.10/kg	
	Frozen Beef Rib Eye	US	\$9.00/kg	
	Meat of bovine animals, frozen		AT	\$2.95/kg
			AU	\$6.00/kg
		NL	\$3.00/kg	
		NZ	\$3.45/kg	
0202.3000	Frozen Beef Pad Trimmings	AT	\$2.15/kg	
	Frozen Beef Head Meat	AT	\$2.29/kg	
		IE	\$2.50/kg	
		FR	\$2.05/kg	
	Frozen Boneless Beef Trimmings	AU	\$3.59/kg	
		BR	\$2.45/kg	
		IE	\$3.03/kg	
		NZ	\$3.04/kg	
	Frozen Beef Trimmings	AU	\$3.61/kg	
		FR	\$2.29/kg	
		IE	\$2.75/kg	
	Frozen Boneless Beef Forequarters	BR	\$3.50/kg	
	Frozen Beef Robbed Forequarters	BR	\$2.33/kg	
	Frozen Boneless Beef Robbed Forequarters	AR	\$3.30/kg	
		BR	\$3.15/kg	
	Frozen Boneless Beef Industrial Meat	BR	\$2.50/kg	
Frozen Beef Chuck Boneless Top Blade	CA	\$6.60/kg		
Frozen Beef Flanks	DK	\$2.16/kg		
	IE	\$2.39/kg		
Frozen Beef Hind Shanks	IE	\$2.60/kg		

2017-10-050 P.3

ISSUANCE ORDER NO.: 4

ISSUANCE ORDER DATED: October 6, 2017



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REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value	
0202.3000	Frozen Beef Industrial Meat	IE	\$3.04/kg	
	Frozen Beef Pad Membrane	IE	\$3.00/kg	
	Frozen Boneless Buffalo Trimmings	IN	\$2.40/kg	
	Frozen Boneless Buffalo Meat Forequarters	IN	\$2.88/kg	
0203				
0203.1900	Frozen Pork Bellies	DE	\$1.60/kg	
0203.2200	Frozen Pork Fore Hock Trotter On	AU	\$1.63/kg	
	Frozen Pork Boneless Picnics	CA	\$1.73/kg	
	Frozen Pork Sirloin Bone In	CA	\$1.50/kg	
	Frozen Pork Boneless Skinless Shoulder	CA	\$1.55/kg	
	Frozen Pork Shoulder Picnic Boneless Skinless	CA	\$1.55/kg	
	Frozen Pork Leg Bone In	CA	\$1.88/kg	
	Frozen Pork Shoulder Picnic Boneless	CA	\$1.56/kg	
	Frozen Pork Bone In Ham	CA	\$1.56/kg	
	Frozen Pork Lacones	GB	\$1.64/kg	
		US	\$1.44/kg	
	Frozen Pork Shoulder	IE	\$2.49/kg	
	Meat of swine, fresh, chilled or frozen		DE	\$1.59/kg
			ES	\$1.70/kg
		FR	\$1.55/kg	
		NL	\$1.79/kg	
0204				
0204.4200	Meat of sheep or goats, fresh, chilled or frozen	AU	\$5.86/kg	
0204.4300		AU	\$7.64/kg	
0206				
0206.2100	Frozen Beef Tongues	BE	\$2.525/kg	
		IE	\$3.405/kg	
	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	NL	\$2.45/kg	
0206.2200	Frozen Pork Livers	ES	\$0.70/kg	



2017-10-050 P4

ISSUANCE ORDER NO.: 4

ISSUANCE ORDER DATED: October 6, 2017


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REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
0206.2200	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Other Countries	\$1.66/kg
0206.2900	Frozen Beef Head Meat	NL	\$2.05/kg
	Frozen Beef Hearts	AU	\$1.23/kg
		IE	\$1.34/kg
	Frozen Beef Marrow Bones	IE	\$1.447/kg
0206.4100	Frozen Pork Livers	NZ	\$2.535/kg
		AU	\$0.65/kg
		BE	\$0.563/kg
		CA	\$0.60/kg
		DE	\$0.579/kg
		ES	\$0.60/kg
		FR	\$0.605/kg
		GB	\$0.581/kg
		IE	\$0.575/kg
		NL	\$0.65/kg
0206.4900	Frozen Pork Back Fat Skin	US	\$0.60/kg
		BE	\$1.10/kg
		ES	\$0.985/kg
	Frozen Pork Back Fat Skin On Strips	FR	\$1.10/kg
		NL	\$1.34/kg
	Frozen Pork Back Rind On	BE	\$1.153/kg
		DE	\$1.111/kg
		ES	\$1.175/kg
		FR	\$1.10/kg
		GB	\$1.10/kg
		NL	\$1.10/kg
	Frozen Pork Back Skin On	BE	\$1.10/kg
DE		\$1.132/kg	
DK		\$1.10/kg	
ES		\$1.142/kg	
FR		\$1.10/kg	

2017-10-050 P5

ISSUANCE ORDER NO.: 4

ISSUANCE ORDER DATED: October 6, 2017

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REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
0206.4900	Frozen Pork Back Skin On	GB	\$1.10/kg
		IE	\$1.10/kg
		NL	\$1.203/kg
	Frozen Pork Belly Rind On	ES	\$1.15/kg
		GB	\$1.15/kg
		IE	\$1.15/kg
	Frozen Pork Belly Skin On	BE	\$1.15/kg
		DE	\$1.164/kg
		ES	\$1.15/kg
		IE	\$1.15/kg
	Frozen Pork Cheek Meat	US	\$1.504/kg
	Frozen Pork Diaphragm	BE	\$1.153/kg
		CA	\$1.12/kg
		DE	\$1.12/kg
		ES	\$1.12/kg
		GB	\$1.425/kg
	Frozen Pork Ear Base	NL	\$1.250/kg
		US	\$1.34/kg
	Frozen Pork Ear Base With Pate	US	\$1.346/kg
	Frozen Pork Eardrums	ES	\$1.34/kg
		US	\$1.34/kg
	Frozen Pork Eardrums With Pate	US	\$1.34/kg
	Frozen Pork Flower Fat	ES	\$1.01/kg
	Frozen Pork Flower Intestine	ES	\$1.13/kg
	Frozen Pork Hanging Tender	FR	\$1.13/kg
		IE	\$1.12/kg
	Frozen Pork Head Meat	DE	\$1.65/kg
		BE	\$1.161/kg
	Frozen Pork Jowl	CA	\$1.152/kg
		DE	\$1.10/kg
DK		\$1.10/kg	
ES		\$1.103/kg	
FR		\$1.108/kg	
GB		\$1.140/kg	
IE		\$1.143/kg	
NL		\$1.101/kg	
Frozen Pork Jowl	US	\$1.147/kg	

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2017-10-050 P.6

ISSUANCE ORDER NO.: 4
 ISSUANCE ORDER DATED: October 6, 2017

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REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
0206.4900	Frozen Pork Jowls Rind On	BE	\$1.28/kg
		CA	\$1.215/kg
		DE	\$1.207/kg
		DK	\$1.128/kg
		ES	\$1.184/kg
		FR	\$1.167/kg
		GB	\$1.146/kg
		IE	\$1.11/kg
		NL	\$1.130/kg
	Frozen Pork Jowl Rind On (Unslashed)	CA	\$1.10/kg
	Frozen Pork Jowl Rind On Without Neck Fat	NL	\$1.208/kg
	Frozen Pork Jowls Rindless	ES	\$1.203/kg
	Frozen Pork Jowl Skin On	AT	\$1.176/kg
		BE	\$1.190/kg
		CA	\$1.19/kg
		DE	\$1.172/kg
		ES	\$1.206/kg
		FR	\$1.113/kg
		GB	\$1.117/kg
		IE	\$1.10/kg
		NL	\$1.203/kg
	US	\$1.17/kg	
	Frozen Pork Jowls Skinless	ES	\$1.10/kg
	Frozen Pork Lungs With Trachea	BE	\$0.40/kg
	Frozen Pork Masks	BE	\$0.90/kg
		DE	\$0.743/kg
		ES	\$1.34/kg
		FR	\$1.00/kg
Frozen Pork Mask Rind On	FR	\$1.00/kg	
Frozen Pork Maxi Jowls	DE	\$1.365/kg	
	GB	\$1.20/kg	
Frozen Pork Maxi Jowls Rind On	DK	\$1.29/kg	
Frozen Pork Skin	DE	\$1.10/kg	
Frozen Pork Skirt Trim	IE	\$1.175/kg	
Frozen Pork Temple Meat	US	\$1.34/kg	

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2017-10-050 P.7

ISSUANCE ORDER NO.: 4

ISSUANCE ORDER DATED: October 6, 2017

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REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
0206.4900	Frozen Pork Tongue Meat	ES	\$1.34/kg
	Frozen Pork Tongue Root	DK	\$1.45/kg
		ES	\$1.357/kg
		FR	\$1.35/kg
		IE	\$1.34/kg
		DE	\$1.34/kg
	Frozen Pork Tongue Root Meat	FR	\$1.345/kg
		NL	\$1.377/kg
		GB	\$1.34/kg
	Frozen Pork Tongue Root Trim	GB	\$1.34/kg
Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	AU	\$1.34/kg	
	CN	\$1.06/kg	
0207			
0207.1410	Frozen Chicken Leg Quarter	US	\$1.17/kg
	Frozen Chicken Wings	BR	\$1.25/kg
0207.1420	Frozen Boneless Chicken Skin	AU	\$0.81/kg
	Frozen Chicken Drumstick	CA	\$1.17/kg
	Frozen Chicken Legs	US	\$1.12/kg
	Frozen Chicken Leg Meat		\$1.17/kg
	Frozen Chicken Leg Quarters	CA	\$1.17/kg
		US	\$1.17/kg
	Frozen Chicken Whole Legs	US	\$1.17/kg
Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen	BR	\$1.17/kg	
0207.1491	Frozen Boneless Chicken Mechanically Deboned or Separated Meat	AU	\$0.75/kg
	Frozen Chicken Mechanically Deboned or Separated Meat	AU	\$0.755/kg
		BE	\$0.837/kg
		BR	\$0.80/kg
		CA	\$0.808/kg
		DK	\$0.80/kg
		NL	\$0.844/kg
	US	\$0.705/kg	
Frozen Mechanically Deboned Poultry Meat	BR	\$0.80/kg	

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2017-10-050 P.8

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ISSUANCE ORDER NO.: 4
ISSUANCE ORDER DATED: October 6, 2017

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
0207.1499	Frozen Chicken Breast Skin	CA	\$0.817/kg
	Frozen Chicken Drumsticks		\$0.82/kg
	Frozen Chicken Leg Quarters	US	\$0.86/kg
	Frozen Chicken Whole Legs		\$1.165/kg
	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	BR	\$1.76/kg
0207.2500	Frozen Whole Turkey	US	\$2.20/kg
0207.2791	Frozen Turkey Mechanically Deboned or Separated Meat	CA	\$1.07/kg
0209			
0209.1000	Frozen Pork Back Fat Rindless	BE	\$8.00/kg
	Frozen Pork Back Fat	BE	\$0.85/kg
		DE	\$0.81/kg
		ES	\$0.86/kg
		FR	\$0.80/kg
	Frozen Pork Back Fat Skin On	BE	\$1.10/kg
		CA	\$1.00/kg
		DE	\$1.03/kg
		ES	\$0.96/kg
	Frozen Pork Back Fat Rind On	NL	\$1.34/kg
		BE	\$1.10/kg
	Frozen Pork Back Fat Skinless	ES	\$1.09/kg
		BE	\$1.02/kg
		ES	\$0.84/kg
	Pork Cutting Fat	FR	\$0.83/kg
		BE	\$0.73/kg
	Frozen Pork Back Fat Rindless	BE	\$0.88/kg
		ES	\$0.805/kg
	Frozen Pork Cutting Fat	CA	\$0.781/kg
		DE	\$0.74/kg
FR		\$0.765/kg	
ES		\$0.71/kg	
GB		\$0.725/kg	
IE		\$0.75/kg	
	NL	\$0.706/kg	

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2017-10-050 P.4

ISSUANCE ORDER NO.: 4
 ISSUANCE ORDER DATED: October 6, 2017

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REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
0209.1000	Frozen Pork Fat	CA	\$0.83/kg
		DE	\$0.69/kg
		ES	\$0.66/kg
		FR	\$0.73/kg
	Frozen Pork Ham Fat	CA	\$1.04/kg
		ES	\$1.01/kg
		FR	\$1.21/kg
	Frozen Pork Minced Fat	DE	\$0.84/kg
	Frozen Pork Minced Cutting Fat	DE	\$1.17/kg
	Frozen Pork Cutting Fat Rindless	ES	\$0.70/kg
Frozen Pork Fat Rindless	FR	\$1.10/kg	
Frozen Pork Ham Fat Rindless	FR	\$1.21/kg	
0209.9000	Frozen Chicken Fat	BR	\$0.60/kg
	Frozen Pork Cutting Fat	FR	\$0.71/kg
0304			
0304.3200	Frozen Fish Fillet	VN	\$1.37/kg
0304.3900	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	CN	\$1.346/kg
	Frozen Pangasius Fillet	VN	\$1.19/kg
0304.4200	Frozen Trout Fillet/Gutted	NO	\$2.75/kg
0304.4900	Frozen Salmon Heads	NO	\$1.00/kg
0304.6100	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	CN	\$2.288/kg
0304.6200	Frozen Fish Fillet	VN	\$1.14/kg
	Frozen Pangasius Hypophthalmus Fillets	VN	\$1.24/kg
	Frozen Pangasius Fillet	VN	\$1.43/kg
	Frozen White Pangasius Fillet	VN	\$1.41/kg
0304.8100	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	DK	\$1.388/kg
0304.8700		CN	\$3.09/kg
		ID	\$2.24/kg

2017-10-050 P.10

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ISSUANCE ORDER NO.: 4
 ISSUANCE ORDER DATED: October 6, 2017

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
0304.8700	Frozen Tuna	TH	\$1.927/kg
		VN	\$1.805/kg
	Frozen Yellowfin Tuna	VN	\$1.255/kg
	Frozen Tuna Belly	VN	\$3.605/kg
	Frozen Yellowfin Tuna Belly	VN	\$3.44/kg
0304.8900	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	CN	\$2.277/kg
		JP	\$4.75/kg
	Frozen Tuna	VN	\$1.94/kg
0304.9900	Frozen Fish Meat (Surimi)	CN	\$0.60/kg
	Frozen Surimi	CN	\$0.847/kg
	Frozen Snake Fish Surimi	CN	\$0.609/kg
	Frozen Yellowfin Tuna	CN	\$1.331/kg
	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	DK	\$1.22/kg
		ID	\$2.104/kg
		JP	\$2.19/kg
		KR	\$0.48/kg
		SG	\$5.00/kg
		TH	\$0.95/kg
		TW	\$0.765/kg
		Other Countries	\$2.11/kg
	VN	\$2.987/kg	
	Frozen Pangasius Fillet	VN	\$1.594/kg
0306			
0306.1200	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	CA	\$5.00/kg

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2017-10-050 P.11

ISSUANCE ORDER NO.: 4

ISSUANCE ORDER DATED: October 6, 2017

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REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
0306.1710	Frozen Shrimp	VN	\$13.115/kg
0306.1720	Frozen Shrimp	CN	\$2.55/kg
	Frozen Shrimp	VN	\$8.41/kg
	Frozen Vannamei Shrimp	CN	\$4.70/kg
	Frozen Vannamei Shrimp	VN	\$5.52/kg
	Frozen Shrimp	CN	\$10.418/kg
0306.1790	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process;	JP	\$2.475/kg
	crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	VN	\$6.149/kg
0307			
0307.2910	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption	CN	\$3.67/kg
	Scallop	JP	\$14.033/kg
	Scallop Meat	SG	\$7.869/kg
	Frozen Scallops	US	\$3.885/kg
0307.3910	Frozen Whole Shell Mussels	CL	\$1.734/kg
	Frozen mussels (Green Shell Mussels/ Half Shell Mussels)	NZ	\$5.74/kg
		SG	\$2.196/kg

2017-10-050 P.12

ISSUANCE ORDER NO.: 4

ISSUANCE ORDER DATED: October 6, 2017


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REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value	
0307.4910	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption	CL	\$1.006/kg	
	Frozen Squid Fillet	CN	\$1.197/kg	
	Frozen Squid Ring		\$3.344/kg	
	Frozen Squid Tube		\$3.45/kg	
	Frozen Squid		\$0.999/kg	
	Frozen Giant Squid Fillet Skinless		\$1.00/kg	
	Frozen Giant Squid Fillet		\$1.03/kg	
	0307.4910	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption	JP	\$1.01/kg
			KR	\$0.375/kg
		Frozen Squid	VN	\$1.00/kg
0307.5910	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption	JP	\$3.91/kg	
		Other Countries	\$2.00/kg	



2017-10-050P-13

ISSUANCE ORDER NO.: 4

ISSUANCE ORDER DATED: October 6, 2017



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REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
0401			
0401.1010	Milk and cream, not concentrated nor containing added sugar or other sweetening matter	AU	\$0.745/kg
		NZ	\$0.703/kg
		Other Countries	\$0.773/kg
0401.1090		AU	\$0.60/kg
		DE	\$0.548/kg
0401.2010		AU	\$0.726/kg
		FR	\$1.133/kg
		NZ	\$0.80/kg
		Other Countries	\$0.583/kg
0401.2090		AU	\$0.625/kg
	DE	\$0.67/kg	
	SI	\$0.627/kg	
0401.5090	DE	\$1.314/kg	
	Other Countries	\$1.46/kg	
0402			
0402.1041	Skim/Skimmed Milk Powder	AU	\$2.164/kg
		BE	\$1.98/kg
		DE	\$2.235/kg
		NL	\$2.18/kg
		NZ	\$2.482/kg
		PL	\$2.32/kg
		US	\$2.066/kg
0402.1049		NL	\$2.27/kg
		NZ	\$2.50/kg
0402.1091		PL	\$1.94/kg
0402.1099	Milk and cream, not concentrated nor containing added sugar or other sweetening matter	AU	\$2.13/kg
		BE	\$2.32/kg
	Skim/Skimmed Milk Powder	FR	\$4.413/kg
		NL	\$2.47/kg
	Milk and cream, not concentrated nor containing added sugar or other sweetening matter	NZ	\$2.64/kg
0402.2120	Skim/Skimmed Milk Powder	BE	\$1.99/kg
	Whole Milk Powder Instant	NZ	\$3.684/kg
	Instant Full Cream Powder	SG	\$1.673/kg
0402.2190	Skim/Skimmed Milk Powder	CA	\$0.887/kg

2017-10-050 P.14



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ISSUANCE ORDER NO.: 4

ISSUANCE ORDER DATED: October 6, 2017

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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
0402.2190	Milk and cream, not concentrated nor containing added sugar or other sweetening matter	NL	\$2.06/kg
	Whole Milk Powder	NZ	\$3.215/kg
	Skim/Skimmed Milk Powder		\$2.115/kg
	Milk and cream, not concentrated nor containing added sugar or other sweetening matter	SG	\$1.92/kg
0402.2990	Skim/Skimmed Milk Powder	US	\$1.665/kg
		CA	\$1.176/kg
		NL	\$1.96/kg
		US	\$2.115/kg
0402.9900	Whipped Cream Spray	DE	\$3.67/kg
	Milk and cream, not concentrated nor containing added sugar or other sweetening matter	ID	\$1.15/kg
	Sweetened Condensed Creamer	MY	\$0.62/kg
	Evaporated Creamer	MY	\$0.60/kg
	Milk and cream, not concentrated nor containing added sugar or other sweetening matter	TH	\$0.84/kg
		US	\$3.67/kg
	Sweetened Condensed Creamer	VN	\$1.10/kg
0403			
0403.1020	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	DE	\$2.267/kg
		FR	\$1.46/kg
0403.1090	Yogurt	CA	\$0.97/kg



2017-10-050 P.15

ISSUANCE ORDER NO.: 4

ISSUANCE ORDER DATED: October 6, 2017


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REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
0403.1090	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	DE	\$1.106/kg
		Other Countries	\$1.405/kg
0403.9010	Buttermilk Powder	AU	\$2.15/kg
		BE	\$2.29/kg
		FR	\$1.995/kg
		NL	\$2.155/kg
		NZ	\$1.88/kg
		PL	\$2.18/kg
		SG	\$1.47/kg
		US	\$2.06/kg
Other Countries	\$1.988/kg		
0403.9090	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	FR	\$1.125/kg
		Other Countries	\$1.496/kg
	Buttermilk Powder	NZ	\$1.89/kg
	Milk	US	\$0.71/kg
0404			
0404.1000	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	AU	\$0.811/kg
		CA	\$0.593/kg
		NL	\$0.84/kg
		PL	\$0.745/kg
		TR	\$0.55/kg



REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
0404.1000	Sweet Whey Powder	CZ	\$1.18/kg
	Demineralized Whey Powder	FR	\$1.99/kg
		UY	\$0.742/kg
	Sweet Whey Powder	FR	\$1.17/kg
	Deproteinized Whey Powder	US	\$0.80/kg
	Whey Powder Feed Grade	US	\$1.20/kg
	Whey Powder	US	\$1.096/kg
UY		\$0.831/kg	
0404.9000	Milk Permeate	CH	\$0.69/kg
	Milk Protein Concentrate	NZ	\$4.29/kg
0404.9000	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	US	\$0.85/kg
0405			
0405.1000	Butter and other fats and oils derived from milk; dairy spreads	AU	\$5.03/kg
		BE	\$3.338/kg
		FR	\$1.75/kg
		NZ	\$5.98/kg
		Other Countries	\$5.853/kg
0405.9010	Anhydrous Milk Fat	FR	\$4.585/kg
	Anhydrous Milk Fat Premium	NZ	\$5.86/kg
		NZ	\$5.853/kg
0405.9090	Anhydrous Milk Fat Regular	NZ	\$6.21/kg
	Anhydrous Milk Fat Premium	NZ	\$5.73/kg
0405.9090	Anhydrous Milk Fat Premium	NZ	\$6.237/kg
	0406		
0406.1010	Cheese and Curd	AU	\$4.505/kg
		DE	\$3.129/kg
		US	\$3.776/kg
	Mozzarella Cheese	DK	\$2.91/kg
		FR	\$2.729/kg
		NZ	\$4.94/kg

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value	
0406.1010	Mozzarella Cheese	PL	\$2.415/kg	
0406.1020	Cheese and Curd	US	\$3.93/kg	
0406.2010		AU	\$7.908/kg	
0406.2090		AU	\$11.057/kg	
0406.3000		US	\$4.38/kg	
		AU	\$4.65/kg	
		DE	\$5.63/kg	
		NL	\$1.46/kg	
		US	\$4.135/kg	
		Process Cheese	NZ	\$4.591/kg
0406.4000		Cheese and Curd	DE	\$5.798/kg
0406.9000	Cheese	AU	\$0.65/kg	
	Cheese and Curd	AU	\$2.35/kg	
		DE	\$2.77/kg	
		DK	\$8.55/kg	
		FR	\$2.79/kg	
		GB	\$2.72/kg	
		IE	\$2.515/kg	
		KR	\$1.75/kg	
		NL	\$3.292/kg	
		NZ	\$3.895/kg	
		Other Countries	\$3.11/kg	
	US	\$3.54/kg		
	Cheese	US	\$0.85/kg	
0408				
0408.1100	Egg Yolk Powder	IN	\$4.51/kg	
0408.9100	Whole Egg Powder	IT	\$4.65/kg	
0408.9900	Egg Powder	CN	\$0.440/kg	
0409				
0409.0000	Natural Honey	AU	\$5.38/kg	
		FR	\$6.06/kg	
		GB	\$4.07/kg	
		US	\$0.74/kg	
		Other Countries	\$2.14/kg	
0504				
0504.0000	Frozen Beef Tripe	CA	\$2.15/kg	
		IE	\$2.175/kg	
		NZ	\$2.229/kg	
		US	\$2.15/kg	

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2017-10-050 P.18

ISSUANCE ORDER NO.: 4

ISSUANCE ORDER DATED: October 6, 2017


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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
0504.0000	Frozen Beef Tripe Scalded	CA	\$2.15/kg
		US	\$2.15/kg
	Frozen Cow Tripe Scalded and Bleached	US	\$1.994/kg
	Frozen Beef Tripe Without Honey Comb	US	\$2.15/kg
	Hog Casing	DE	\$4.875/kg
		US	\$4.303/kg
	Salted Hog Casing		\$5.31/kg
	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	NL	\$2.632/kg
0511			
0511.9990	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption	CN	\$2.93/kg
		DE	\$0.542/kg
		Other Countries	\$2.183/kg
	Blood Meal	HU	\$0.79/kg
0603			
0603.1500	Dried Lily Flower	CN	\$0.205/kg
3911			
3911.1000	Coumarone Resin	JP	\$1.89/kg
	Hydrocarbon Resin	CN	\$2.57/kg
	Petroleum Resin	CN	\$0.42/kg
		MY	\$0.30/kg
		SG	\$0.33/kg
		TH	\$0.29/kg
		TW	\$0.32/kg
3911.9000	Ketonic Resin	IN	\$1.57/kg
		MY	\$0.29/kg
	Petroleum Resin	QA	\$0.28/kg
		SG	\$0.32/kg
		TH	\$0.28/kg
		TW	\$0.34/kg



REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3911.9000	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms	CN	\$0.50/kg
		JP	\$4.15/kg
		KR	\$4.04/kg
		US	\$2.66/kg
3912			
3912.2019	Industrial Nitrocellulose Damped With Isopro	TH	\$2.89/kg
3912.3100	Sodium Carboxy Methyl Cellulose (CMC)	CN	\$2.00/kg
		DE	\$4.24/kg
		FI	\$3.12/kg
3912.3900	Cellulose Ether (Mecellose)	KR	\$4.57/kg
	Hydropropyl Methyl Cellulose	CN	\$4.56/kg
	Tylose	DE	\$6.97/kg
	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Other Countries	\$6.59/kg
3912.9090	Microcrystalline Cellulose	US	\$11.78/kg
	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	CN	\$3.84/kg
		IN	\$4.74/kg
3913			
3913.1000	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms	CN	\$10.78/kg
3913.9020		US	\$3.24/kg
3913.9090		CN	\$4.90/kg
3914			
3914.0000	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms	CN	\$4.20/kg
		IN	\$5.665/kg
		SG	\$6.653/kg

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2017-10-050 P.20

ISSUANCE ORDER NO.: 4

ISSUANCE ORDER DATED: October 6, 2017


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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3915			
3915.9000	Plastic Scrap	JP	\$0.26/kg
		US	\$0.34/kg
3916			
3916.1020	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	CN	\$0.52/kg
3916.2010		SG	\$4.405/kg
		Other Countries	\$5.97/kg
3916.2020	Profiles	CN	\$0.95/kg
	PVC Edgeband	ID	\$5.708/kg
	Welding Rod	CN	\$2.75/kg
		JP	\$7.063/kg
	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	DE	\$0.622/kg
		Other Countries	\$1.35/kg
3916.9091	Synthetic Fibre Barchip	ID	\$6.475/kg
3916.9099	Sealing Strip	CN	\$2.144/kg
	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	HK	\$4.395/kg
		KR	\$1.71/kg
		US	\$26.02/kg
3917			
3917.1090	Cellulose Casings (Semi-Finish)	FR	\$8.215/kg
	Viscofan Sausage Casings	ES	\$15.905/kg
	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics	CN	\$1.21/kg

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3917.2200	PPR Pipes	CN	\$0.885/kg
	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics	DE	\$5.95/kg
		MY	\$1.20/kg
		US	\$2.44/kg
		Other Countries	\$1.478/kg
3917.2300	Plastic Hose	CN	\$0.86/kg
		MY	\$1.57/kg
	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics	TW	\$0.34/kg
3917.2900	Garden Hose	CN	\$0.295/kg
	Hose	CN	\$0.39/kg
	Plastic Hose	CN	\$0.487/kg
	PPR Pipes	CN	\$0.264/kg
	PVC Pipes	CN	\$0.575/kg
	Woven Tubes	CN	\$0.125/kg
	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics	ID	\$2.105/kg
		KR	\$5.135/kg
		TR	\$2.83/kg
		TW	\$0.23/kg
		US	\$28.27/kg
Other Countries	\$2.033/kg		
3917.3100	Flexible Hose	CN	\$0.15/kg
	Hose	CN	\$0.19/kg
		DE	\$18.115/kg
	Plastic Hose	CN	\$0.137/kg
	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics	ES	\$8.92/kg
		JP	\$16.34/kg
		KR	\$2.105/kg
		MY	\$1.253/kg
		SG	\$7.997/kg
		US	\$2.433/kg
3917.3210	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics	CN	\$7.93/kg
		DE	\$5.356/kg
3917.3290	Casings	CN	\$0.152/kg
	Hose	CN	\$0.156/kg
	Plastic Hose	CN	\$0.16/kg
	Tubings	SG	\$3.72/kg

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REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3917.3290	Water Hose	CN	\$0.16/kg
	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics	DE	\$6.487/kg
		HK	\$4.388/kg
		JP	\$23.04/kg
		KR	\$3.628/kg
		TW	\$3.582/kg
		Other Countries	\$2.363/kg
3917.3300		CN	\$3.775/kg
3917.3900	Dock Oil Suction and Discharge Oil	KR	\$8.20/kg
	Fittings	VN	\$0.12/kg
	Garden Hose	CN	\$0.365/kg
	Heat Shrinkable Tubing	CN	\$9.710/kg
	Hose	CN	\$1.787/kg
		KR	\$0.365/kg
		SG	\$2.817/kg
		TW	\$0.665/kg
	Other Tubes Pipes and Hoses of Plastics	CN	\$2.31/kg
	Pipe Fittings	CN	\$0.105/kg
	Plastic Hose	CN	\$1.457/kg
	Plastic Linear Tubes	CN	\$0.46/kg
	Plastic Pipe	CN	\$0.29/kg
	Plastic Sheets	TW	\$0.17/kg
	Plastic Trap	CN	\$0.90/kg
	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics	AU	\$6.635/kg
		DE	\$6.12/kg
		GB	\$25.14/kg
		HK	\$7.2/kg
		IN	\$6.02/kg
IT		\$6.135/kg	
JP		\$8.97/kg	
MY		\$1.59/kg	
US	\$6.62/kg		
3917.4000	Fittings	CN	\$0.225/kg
	Fittings (Elbow, Coupling, Connector)	CN	\$0.20/kg
	HDPE Fittings	CN	\$4.663/kg
	Pipe Fittings	CN	\$0.17/kg

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REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3917.4000	Pipe Fittings (Elbow, Nipple, Coupling, tees)	CN	\$0.113/kg
	Plastic Fittings	CN	\$0.32/kg
	PPR Fittings	CN	\$4.625/kg
	PPR Pipe and Fittings	CN	\$0.328/kg
	PPR Pipe Fittings	CN	\$0.145/kg
	PVC Fittings	CN	\$0.325/kg
	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics	BE	\$17.81/kg
		DE	\$9.63/kg
		ID	\$10.00/kg
		IN	\$5.76/kg
		IT	\$6.505/kg
		JP	\$28.07/kg
		KR	\$1.927/kg
		MY	\$4.425/kg
		TH	\$3.314/kg
		TR	\$1.213/kg
TW	\$0.625/kg		
US	\$8.61/kg		
Other Countries	\$4.108/kg		
3919			
3919.1010	Plastic Roll	CN	\$0.154/kg
	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	TW	\$3.892/kg
3919.1020		CN	\$0.23/kg
		KR	\$2.72/kg
		Elastomeric Foam Type	MY
3919.1090	Adhesive Tape	JP	\$1.14/kg
	Double Sided Tape	CN	\$2.597/kg
	Magic Tape	HK	\$0.41/kg
	Packing Tape	CN	\$0.17/kg
	Seal Tape	CN	\$0.396/kg
	Sticker	HK	\$20.03/kg
	Tape	CN	\$2.971/kg
	Tape (Aluminum Foil)	CN	\$0.15/kg
	Tape (PVC Tape)	CN	\$0.149/kg
	Tear Tape	SG	\$20.038/kg
	Teflon Tape	CN	\$0.40/kg

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REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value	
3919.1090	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	GB	\$10.263/kg	
		KR	\$2.066/kg	
		MY	\$3.84/kg	
		TH	\$4.178/kg	
		TW	\$2.119/kg	
US		\$15.569/kg		
3919.9010		CN	CN	\$2.438/kg
			SG	\$2.79/kg
3919.9020		US	US	\$13.21/kg
			CN	\$0.41/kg
3919.9090	Adhesive Tape	TW	\$0.84/kg	
	Adhesive Tape (Made of PE)	CN	\$0.279/kg	
	Double Sided Tape	MY	\$1.25/kg	
		CN	\$0.17/kg	
	Edge Tape	JP	\$17.73/kg	
		JP	\$10.805/kg	
	Electrical Tape	CN	\$0.20/kg	
	Frontal Tape'	CN	\$0.484/kg	
	Interior Film	KR	\$0.793/kg	
	Masking Tape	JP	\$13.91/kg	
	Packing Materials	CN	\$0.115/kg	
	Packing Tape	CN	\$0.17/kg	
	Pet Film	CN	\$6.098/kg	
	Plastic Adhesive Materials	TH	\$0.22/kg	
	Plastic Film	CN	\$2.13/kg	
		KR	\$1.00/kg	
	Protective Tape	JP	\$11.698/kg	
	Reflective Stickers	CN	\$1.455/kg	
	Sealing Film	TW	\$0.27/kg	
	Self-Adhesive Film	CN	\$0.617/kg	
	Self-Adhesive Labels	MY	\$11.17/kg	
	Self-Adhesive Materials	BE	\$1.297/kg	
	Self-Adhesive Tape	CN	\$0.671/kg	
	Self-Adhesive Vinyl	CN	\$1.31/kg	
	Sticker	CN	\$2.874/kg	
	Tape	CN	\$0.18/kg	
		HK	\$0.463/kg	
	Teflon Tape	CN	\$1.24/kg	
	Thread Seal Tape	CN	\$0.15/kg	

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2017-10-050 P.25


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ISSUANCE ORDER NO.: 4

ISSUANCE ORDER DATED: October 6, 2017

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3919.9090	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	AT	\$15.60/kg
		AU	\$12.307/kg
		DE	\$8.075/kg
		ES	\$3.43/kg
		GB	\$13.19/kg
		ID	\$4.21/kg
		IT	\$4.56/kg
		NL	\$7.33/kg
		VN	\$17.525/kg
		SG	\$13.635/kg
US	\$5.40/kg		
3921			
3921.1120	Other plates, sheets, film, foil and strip, of plastics	CN	\$1.72/kg
3921.1190		TH	\$0.61/kg
		TW	\$2.66/kg
	Foam	CN	\$2.347/kg
	Foam Board	CN	\$1.71/kg
	Packaging Film	CN	\$0.16/kg
	Packaging Material	CN	\$0.317/kg
Plastic Film	CN	\$2.55/kg	
3921.1200	Other plates, sheets, film, foil and strip, of plastics	SG	\$4.43/kg
	Laminated Sheet	CN	\$0.47/kg
	Leatherette	CN	\$0.267/kg
	PVC Clear Sheet	CN	\$0.845/kg
	PVC Foam Board	CN	\$0.725/kg
	PVC Sheets	CN	\$1.44/kg
	PVC Sponge Leather	TH	\$5.485/kg
	Sintra Board	CN	\$0.20/kg
3921.1310	Other plates, sheets, film, foil and strip, of plastics	CN	\$4.297/kg
3921.1390		ID	\$9.513/kg
		CN	\$4.799/kg
3921.1490		TH	\$2.155/kg
		US	\$23.773/kg
3921.1920		Other Countries	\$2.320/kg
		CN	\$9.66/kg
		CN	\$2.895/kg
3921.1920		JP	\$15.56/kg
		TH	\$5.497/kg

ISSUANCE ORDER NO.: 4
ISSUANCE ORDER DATED: October 6, 2017

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3921.1990	Covering PE Film Raw MAT'I for Baby Diaper	MY	\$0.13/kg
	Laminated Sheet	CN	\$0.839/kg
	Laminates	CN	\$0.361/kg
	Laminating Film	CN	\$0.360/kg
	Packaging Material	CN	\$0.26/kg
		ID	\$0.17/kg
		JP	\$0.17/kg
	PE Sheets	CN	\$0.19/kg
	Pet Film	CN	\$0.205/kg
	Plastic Film	CN	\$0.34/kg
	Plastic Sheets	CN	\$0.33/kg
	PP Rolls	CN	\$0.15/kg
	PVC Foam Board	CN	\$0.63/kg
	PVC Foodwrap	MY	\$0.16/kg
	Shrink Film	SG	\$0.13/kg
Stretch Film	MY	\$0.15/kg	
3921.9020	Other plates, sheets, film, foil and strip, of plastics	IN	\$0.585/kg
		KR	\$2.22/kg
		TH	\$2.185/kg
		TW	\$0.51/kg
		VN	\$1.168/kg
		CN	\$0.865/kg
		MY	\$4.632/kg
		CH	\$11.8/kg
		DE	\$3.409/kg
		HK	\$5.801/kg
		IN	\$0.18/kg
		SG	\$4.005/kg
US	\$1.635/kg		
Other Countries	\$3.93/kg		
3921.9090	Foam Board	CN	\$0.195/kg
	Mulching Film	TW	\$0.66/kg
	Packaging Material	CN	\$0.13/kg
		ID	\$0.245/kg
		KR	\$0.20/kg
		MY	\$0.153/kg
		TH	\$0.23/kg
		TW	\$0.15/kg
VN	\$0.602/kg		

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2017-10-050 P.27

ISSUANCE ORDER NO.: 4

ISSUANCE ORDER DATED: October 6, 2017


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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3921.9090	Plastic Film	CN	\$1.016/kg
	Plastic Rolls	CN	\$0.17/kg
	Plastic Sheets	CN	\$0.16/kg
		TW	\$0.58/kg
	Plastic Wrapper	CN	\$1.113/kg
	Printed Laminated Plastic Wrapper	MY	\$3.545/kg
	Printed Plastic Rolls	MY	\$4.203/kg
Wrapper	KR	\$0.205/kg	
3922			
3922.1010	Plastic Drums (Basin)	CN	\$0.273/kg
	Bathtub	CN	\$4.09/kg
	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics	HK	\$7.845/kg
		TH	\$2.855/kg
		US	\$23.577/kg
3922.1090	similar sanitary ware, of plastics	CN	\$0.15/kg
		TH	\$5.86/kg
3922.2000	Lavatory Seats & Cover	CN	\$4.517/kg
	Seats & Cover	CN	\$4.66/kg
		ID	\$19.92/kg
		SG	\$2.42/kg
		TH	\$3.732/kg
VN	\$15.164/kg		
3922.9011	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics	CN	\$2.327/kg
3922.9019	similar sanitary ware, of plastics	CN	\$0.91/kg
3922.9090	Bidet Set	CN	\$0.548/kg
	Faucet	CN	\$0.25/kg
	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics	TH	\$16.50/kg
		TW	\$0.96/kg
		US	\$4.215/kg
3923			
3923.1010	Plastic Case	CN	\$0.235/kg
	Plastic Pots	CN	\$0.535/kg

2017-10-050 P.28

ISSUANCE ORDER NO.: 4

ISSUANCE ORDER DATED: October 6, 2017

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REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value	
3923.1090	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	AU	\$0.17/kg	
		CA	\$1.471/kg	
	Basket	CN	\$0.283/kg	
	Plastic Box	CN	\$0.29/kg	
	Plastic Bag	CN	\$0.47/kg	
	Plastic Case	CN	\$0.23/kg	
	Plastic Chairs & Tables	CN	\$0.252/kg	
	Plastic Tools Box	CN	\$0.591/kg	
	Plastic Pallet	CN	\$1.281/kg	
	Plastic Cabinet	CN	\$0.263/kg	
	Box	CN	\$0.29/kg	
	Lunch Box	CN	\$0.508/kg	
	Storage Box	CN	\$0.45/kg	
	Eyeglasses Box	CN	\$0.32/kg	
	Eyeglasses Case	CN	\$0.15/kg	
	Packaging Materials	CN	\$0.21/kg	
	Packaging Tape	CN	\$0.195/kg	
	Packaging Box	CN	\$0.33/kg	
	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics		HK	\$0.945/kg
			ID	\$0.364/kg
			IL	\$0.937/kg
			IN	\$1.93/kg
			IT	\$3.92/kg
			KR	\$1.088/kg
			MY	\$4.468/kg
			SG	\$0.91/kg
Lunch Box	TW	\$0.29/kg		
Plastic Bag	TW	\$1.46/kg		
Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics		US	\$0.87/kg	
		VN	\$1.99/kg	
3923.2111	Articles for the conveyance or packing of goods, of plastics	CN	\$1.103/kg	
3923.2119	Sacks	CN	\$0.14/kg	
	Plastic Bag	CN	\$0.37/kg	
	Plastic Box	CN	\$0.148/kg	
	Packaging Bag	CN	\$2.03/kg	

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2017-10-050 P.29

ISSUANCE ORDER NO.: 4

ISSUANCE ORDER DATED: October 6, 2017


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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value	
3923.2119	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	ID	\$0.145/kg	
		KR	\$4.364/kg	
		TH	\$0.21/kg	
		TW	\$1.207/kg	
		US	\$1.112/kg	
3923.2191	Litre Bags	CN	\$8.552/kg	
	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	KR	\$7.46/kg	
3923.2199	Plastic Bag	CN	\$0.15/kg	
	Basket	CN	\$0.186/kg	
	Packaging Materials	CN	\$0.10/kg	
	Polybag	CN	\$1.195/kg	
	Plastic Packaging	ID	\$4.571/kg	
	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	KR	\$0.42/kg	
		MY	\$4.137/kg	
		SG	\$0.52/kg	
		TH	\$4.79/kg	
		TW	\$0.99/kg	
3923.2910		US	\$1.071/kg	
		CN	\$1.25/kg	
		JP	\$1.52/kg	
3923.2990	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	BE	\$24.54/kg	
		Plastic Bag	CN	\$0.347/kg
		Polybag	CN	\$0.23/kg
		Ecobag	CN	\$0.24/kg
		Plastic Wrap	CN	\$0.178/kg
		Plastic Laminated Sack	CN	\$0.23/kg
		Polybackpack	CN	\$0.73/kg
		DE	\$1.98/kg	
		GB	\$9.8/kg	
		IN	\$2.27/kg	
		JP	\$0.63/kg	
KR	\$1.02/kg			
MY	\$0.94/kg			
SG	\$3.39/kg			
TH	\$4.61/kg			



2017-10-050 P.30

ISSUANCE ORDER NO.: 4

ISSUANCE ORDER DATED: October 6, 2017


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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3923.2990	Plastic Bag	TW	\$1.28/kg
	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	US	\$1.944/kg
		VN	\$2.08/kg
3923.3090	Plastic Bottle	CN	\$0.98/kg
	Feeding Bottle	CN	\$0.356/kg
	Plastic Container	CN	\$0.246/kg
	Water Bottle	CN	\$1.073/kg
	Milk Bottle	CN	\$0.24/kg
	Pail	CN	\$0.22/kg
	Empty Bottle	CN	\$5.82/kg
	Sports Bottle	CN	\$0.583/kg
	Bottle	CN	\$1.013/kg
	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	DE	\$10.34/kg
		GB	\$6.45/kg
		HK	\$1.231/kg
		ID	\$5.01/kg
		JP	\$5.167/kg
		KR	\$0.54/kg
		MY	\$2.06/kg
		NL	\$1.30/kg
		SG	\$2.16/kg
		TH	\$1.61/kg
TW	\$1.165/kg		
Other Countries	\$1.50/kg		
Plastic Bottle	US	\$0.304/kg	
Clear & Green Pet Preform	VN	\$1.50/kg	
3923.4010	Plastic Parts	JP	\$7.632/kg
3923.5000	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	BE	\$4.967/kg
	Stream Cap	CH	\$3.55/kg
	Plastic Cup	CH	\$3.67/kg
	Dream Cap	CH	\$3.91/kg
	Caps	CN	\$0.185/kg
	Plastic Caps	CN	\$3.09/kg



2017-10-050 P. 31

James
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ISSUANCE ORDER NO.: 4

ISSUANCE ORDER DATED: October 6, 2017

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3923.5000	Bottle Cover	CN	\$0.15/kg
	Bottle Caps	CN	\$0.310/kg
	Lid	CN	\$0.906/kg
	Plastic Lid	CN	\$3.05/kg
	Dream Cup	CN	\$4.57/kg
	Domed Lid	CN	\$0.569/kg
	Plastic Closure	CN	\$5.42/kg
	Overcap	CN	\$2.88/kg
	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	ID	\$4.335/kg
		IN	\$4.88/kg
		IT	\$2.177/kg
		KR	\$0.801/kg
		MY	\$5.18/kg
		NL	\$3.82/kg
		SG	\$3.31/kg
	Plastic Closure	TH	\$2.719/kg
	Plastic Caps	TH	\$3.02/kg
	Helicaps	SG	\$3.095/kg
	Plastic Caps	TW	\$2.09/kg
	Lid	TW	\$1.089/kg
Plastic Lid	TW	\$2.737/kg	
Pallet Cap	TW	\$0.32/kg	
Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	US	\$0.628/kg	
	VN	\$2.992/kg	
3923.9090	Garbage Bag	CN	\$0.34/kg
	Plastic Bottle	CN	\$2.283/kg
	Plastic Pallet	CN	\$1.096/kg
	Plastic Bag	CN	\$5.726/kg
	Plastic Bin	CN	\$0.45/kg
	Plastic Tray	CN	\$4.335/kg
	Packaging Materials	CN	\$0.818/kg
	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	DE	\$4.03/kg
		ES	\$3.01/kg
		GB	\$23.72/kg
Blister	HK	\$0.93/kg	

James

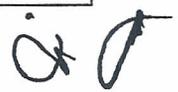
2017-10-050 P.3a

ISSUANCE ORDER NO.: 4

ISSUANCE ORDER DATED: October 6, 2017


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REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value	
3923.9090	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	ID	\$15.95/kg	
		IN	\$5.82/kg	
		JP	\$0.435/kg	
		Nozzle	KR	\$2.913/kg
		Plastic Pallet	MY	\$1.90/kg
		Plastic Tray	MY	\$1.795/kg
		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	SG	\$2.79/kg
			TH	\$3.046/kg
			TW	\$0.832/kg
			US	\$0.884/kg
	VN		\$4.82/kg	
3924				
3924.1000	Bowl	CN	\$0.66/kg	
	Chopstick	CN	\$0.15/kg	
	Juicer	CN	\$0.18/kg	
	Lunch Box	CN	\$0.245/kg	
	Kitchenware	CN	\$0.409/kg	
	Kitchenware (Plastic Plate, Fork & Spoon)	CN	\$0.20/kg	
	Plastic Kitchenware	CN	\$0.539/kg	
	Plastic Cup	CN	\$0.20/kg	
	Plastic Flower	CN	\$0.59/kg	
	Plastic Pitcher	CN	\$1.877/kg	
	Plastic Plate	CN	\$0.26/kg	
	Plastic Tray	CN	\$0.25/kg	
	Plastic Tumbler	CN	\$0.605/kg	
	Plasticware	CN	\$0.473/kg	
	Tableware	CN	\$0.24/kg	
	Water Bottle	CN	\$0.23/kg	
	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	DE	\$1.753/kg	
		FR	\$6.793/kg	
		GB	\$0.967/kg	
		HK	\$0.17/kg	
		ID	\$5.336/kg	
Used Plastic Tray	JP	\$0.544/kg		
Used Plastic Case	JP	\$0.44/kg		
Used Plastic Box	JP	\$0.49/kg		
Used Cooler Box	JP	\$0.45/kg		



REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3924.1000	Used Case	JP	\$0.499/kg
	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	KR	\$0.48/kg
		MY	\$1.429/kg
		SG	\$0.76/kg
		TH	\$0.707/kg
	Spoon & Fork	TW	\$0.201/kg
	Disposable Tray	TW	\$0.70/kg
	PP Cups	TW	\$1.53/kg
3924.9010	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	US	\$0.57/kg
		VN	\$6.67/kg
3924.9090	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	CN	\$0.27/kg
		AU	\$1.00/kg
		CA	\$1.00/kg
		CN	\$0.25/kg
	Sponge	CN	\$0.25/kg
	Plasticware	CN	\$0.16/kg
	Plastic Plate	CN	\$0.145/kg
	Pail	CN	\$0.17/kg
	Plastic Lunch Box	CN	\$0.25/kg
	Trash Bin/Trash Can	CN	\$0.33/kg
	Plastic Bag	CN	\$0.12/kg
	Photo Frame	CN	\$0.174/kg
	Plastic Product	CN	\$0.363/kg
	Plastic Cup/Cups	CN	\$0.57/kg
	Tray	CN	\$0.205/kg
	Plastic Tray	CN	\$0.31/kg
	Plastic Bottle	CN	\$0.40/kg
	Plastic Water Bottle	CN	\$0.45/kg
	Plastic Spray Bottle	CN	\$0.335/kg
	Plastic Hanger	CN	\$0.50/kg
	Kitchenware	CN	\$0.31/kg
	Plastic Kitchenware	CN	\$0.65/kg
	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	DE	\$3.21/kg
		ES	\$1.994/kg
		HK	\$0.404/kg
		ID	\$2.538/kg
IT		\$1.695/kg	
JP		\$0.55/kg	
KR		\$0.29/kg	
MY	\$2.72/kg		

2017-10-06 P.34

ISSUANCE ORDER NO.: 4

ISSUANCE ORDER DATED: October 6, 2017



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REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3924.9090	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	NL	\$8.13/kg
		SG	\$1.197/kg
		TH	\$0.505/kg
	Plastic Cup	TW	\$0.31/kg
	Plastic Cups & Straw	TW	\$0.245/kg
	Tissue Holder	US	\$0.305/kg
	Collapsible Storage Bin	US	\$0.52/kg
	Plasticware	US	\$0.905/kg
	Waste Bin/Trash Bin	US	\$0.96/kg
	Kitchenware	US	\$0.55/kg
	Storage Box	US	\$1.023/kg
	Tumbler	US	\$0.618/kg
	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	VN	\$4.04/kg
3925			
3925.1000	Builders' ware of plastics, not elsewhere specified or included..	CN	\$0.845/kg
		KR	\$2.45/kg
		MY	\$3.08/kg
		TW	\$2.62/kg
3925.2000	Doors Windows and Windows Accessories PVC Windows Doors and Windows Windows	KR	\$0.21/kg
		CN	\$0.262/kg
		CN	\$0.461/kg
		CN	\$0.730/kg
		CN	\$0.22/kg
3925.3000		CN	\$0.35/kg
		KR	\$0.80/kg
3925.9000	Builders' ware of plastics, not elsewhere specified or included	AU	\$4.85/kg
		CN	\$0.695/kg
		HK	\$1.35/kg
		IT	\$0.310/kg
		JP	\$0.41/kg
		KR	\$1.02/kg
		MY	\$2.71/kg
		SG	\$3.03/kg



2017-10-050 P.05

ISSUANCE ORDER NO.: 4

ISSUANCE ORDER DATED: October 6, 2017


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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3925.9000	Builders' ware of plastics, not elsewhere specified or included	TW	\$0.325/kg
		VN	\$0.765/kg
3926			
3926.1000	School Supplies	CN	\$0.33/kg
	Plastic Envelope	CN	\$0.677/kg
	Tape Dispenser	CN	\$0.345/kg
	Tape Cutter	CN	\$0.42/kg
	Correction Tape	CN	\$0.487/kg
	Ruler	CN	\$0.288/kg
	Envelope	CN	\$0.165/kg
	Plastic Cover	CN	\$0.280/kg
	ID Case	CN	\$0.172/kg
	Card Holder	CN	\$0.398/kg
	Pencil Case	CN	\$0.339/kg
	Office Supplies	CN	\$0.28/kg
	Used Office or School Supplies	JP	\$0.492/kg
3926.2090	Raincoats	CN	\$0.378/kg
	Raincoats (Kids & Adults)	CN	\$0.210/kg
	Plastic Raincoats	CN	\$0.319/kg
	Gloves	CN	\$0.55/kg
	Disposable Gloves	MY	\$0.135/kg
	Plastic Articles	CN	\$0.425/kg
	Shower Curtains	CN	\$0.168/kg
	Other articles of plastics and articles of other materials of headings 39.01 to 39.14	HK	\$2.98/kg
KR		\$0.226/kg	
TW		\$0.185/kg	
3926.3000	Other articles of plastics and articles of other materials of headings 39.01 to 39.14	CN	\$0.495/kg
		US	\$0.543/kg
3926.4000	Plastic Ornament	CN	\$0.29/kg
	Picture/Photo Frame	CN	\$0.46/kg
	Handfan	CN	\$0.39/kg
	Plastic Vase/Flower Pot	CN	\$0.743/kg
	Other articles of plastics and articles of other materials of headings 39.01 to 39.14	JP	\$0.44/kg
3926.9010	Fishing Float	KR	\$1.72/kg

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3926.9020	Plastic Fan	CN	\$0.221/kg
3926.9039	Other articles of plastics and articles of other materials of headings 39.01 to 39.14	CN	\$3.51/kg
3926.9042	Welding Mask	CN	\$0.487/kg
3926.9049	Other articles of plastics and articles of other materials of headings 39.01 to 39.14	CN	\$0.82/kg
		JP	\$10.30/kg
3926.9059	Other articles of plastics and articles of other materials of headings 39.01 to 39.14	CN	\$0.49/kg
3926.9060		CN	\$0.49/kg
3926.9081	Shoe Lasts	CN	\$0.52/kg
		TW	\$0.253/kg
3926.9089	Other articles of plastics and articles of other materials of headings 39.01 to 39.14	CN	\$0.635/kg
3926.9099	Plastic Accessories	CN	\$0.304/kg
	Plastic Items	CN	\$0.501/kg
	Plastic Box	CN	\$0.383/kg
	Plastic Board	CN	\$0.214/kg
	Plastic Phone Case	CN	\$0.18/kg
	Beads	CN	\$0.177/kg
	Floater	CN	\$0.227/kg
	Car Cover	CN	\$0.224/kg
	Plastic Connector	CN	\$0.22/kg
	Cable Tie	CN	\$0.336/kg
	Plastic Case	CN	\$0.15/kg
	Pacifier	CN	\$0.41/kg
	Plastic Cups	CN	\$0.38/kg
	Plastic Cover	CN	\$0.265/kg
	Hanger	CN	\$0.51/kg
	Plastic Keychain/Keychain Handicraft	CN	\$0.36/kg
	Other articles of plastics and articles of other materials of headings 39.01 to 39.14	GB	\$19.84/kg
HK		\$7.80/kg	
IT		\$5.34/kg	
JP		\$6.36/kg	
KR		\$2.07/kg	
MX		\$2.95/kg	
MY		\$7.35/kg	
SG	\$19.47/kg		

2017-10-050 P.37

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ISSUANCE ORDER NO.: 4
ISSUANCE ORDER DATED: October 6, 2017

REFERENCE VALUE

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3926.9099	Other articles of plastics and articles of other materials of headings 39.01 to 39.14	TH	\$9.32/kg
		TW	\$1.82/kg
		US	\$18.06/kg

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