



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MEMORANDUM

TO : **ALL DISTRICT COLLECTORS, DEPUTY COLLECTOR
SUBPORT COLLECTORS, PRINCIPAL APPRAISERS
AND EXAMINERS
ALL OTHER CONCERNED**

SUBJECT : **Clearance for Ships, Boats and other Floating Structures**

DATE : 13 January 2017

You are hereby directed to observe correct and proper valuation of all importations falling under the following Tariff Headings:

- **89.01** - Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.
- **89.02** - Fishing vessels, factory ship and other vessels for processing or preserving fishery products.
- **89.03** - Yachts and other vessels for pleasure or sports; rowing boats and canoes.
- **89.04** - Tugs and pusher craft.
- **89.05** - Light-vessels, fire-floats, dredges, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.
- **89.06** - Other vessels, including warships, and lifeboats other than rowing boats.
- **89.07** - Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).

Further, no importation of such Ships, Boats and other Floating Structures shall be processed or released without securing Clearance from the Import and Assessment Service (IAS), with approval from the Deputy Commissioner, AOCG.

This directive shall take effect immediately.

For strict implementation.


NICANOR E. FAELDON
Commissioner



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