



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA


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AOCG Memo No. 232-2023

MEMORANDUM



TO : ALL DISTRICT COLLECTORS AND SUBPORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL
IMPORTERS/BROKERS
ALL OTHERS CONCERNED

THRU : 
ATTY. VENER S. BAQUIRAN
Deputy Commissioner
Assessment and Operations Coordinating Group

FROM : 
ATTY. YASSER ISMAIL A. ABBAS, CESO IV
Director III
Imports and Assessment Service

SUBJECT : REITERATION OF MANDATORY COMPLIANCE TO
CUSTOMS ADMINISTRATIVE ORDER (CAO) NO. 08-2007,
AND CUSTOMS MEMORANDUM ORDER (CMO) NO. 28-2007
AS AMENDED BY CMO NO. 20-2020

DATE : 09 August 2023

Pursuant to **CAO No. 08-2007** as implemented by **CMO No. 28-2007**, in order to ensure collection of lawful revenue and accurately identify importations for tariff classification, valuation and statistical purposes, you are hereby reminded and directed to ensure strict compliance with the proper description of imported goods (General Description, Specific Description, Make/Brand, Model/ Style, Capacity/Quality/Grade/Process, Retail Packaging).

Relative thereto, you are likewise instructed to observe strict adherence to **CMO No. 20-2020** amending **CMO No. 28-2007**, hereto attached as Annex "A", providing for the **List of Generally Described Goods Subject to 100% Examination** and that the relevant shipments shall be considered in a status of continuing alert.

Further, any customs personnel found to be non-compliant with the implementation of the aforesaid issuances shall be penalized accordingly, pursuant to existing laws, rules and regulations.

Finally, you are also requested to remind importers and customs brokers that **habitual violators** who persistently declare their importation in a general manner shall be penalized in accordance with the above-mentioned issuances.

For strict compliance.



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

October 2, 2007

CUSTOMS MEMORANDUM ORDER

No. 27 Ser.

**SUBJECT: Implementing CAO No. 8-2007 entitled
DESCRIPTION OF IMPORTED ARTICLES IN TARIFF
TERMS**

I. Objective:

To implement a convention to be observed in the proper description of imported goods for declaration, statistical and other purposes pursuant to CAO No. 8-2007.

II. Scope:

This convention shall be used:

1. as the basis for encoding box 31 of the Import Entry and Internal Revenue Declaration (IERD).
2. as the basis in the preparation of the packing list, commercial invoices, entry declaration, VHS and Classification Rulings, and other relevant documents.
3. by the COO III and COO V in the accomplishment of their returns of the IERD.
4. in describing the items for establishment and/or publication of values.
5. for statistical purposes.

III. General Provisions

1. The convention described herein must be strictly observed in the following instances :
 - a. In the proper encoding of the Single Administrative Document or ACOS, or its upgrade.
 - b. In the proper filing of the IERD.
 - c. In the accomplishment of the returns of the COO III and COO V
 - d. In describing articles for publication
 - e. In describing articles for statistical purposes.
2. Any delay in the processing of the entries or SAD due to failure to fully describe the shipment shall be the full responsibility of the importer and/or broker.
3. The convention described herein shall be observed to the extent practicable, taking into account that some products such as raw materials

may not have specific brand names, but are still susceptible to description in tariff terms.

IV. Administrative Provisions:

1. It shall be the responsibility of the COO V together with the Chief, Formal Entry Division, to ensure proper implementation of this Order.
2. The Commissioner of Customs through the VRIS shall issue a list of products covered by this Order, together with specific per article guidelines on the proper description of goods.
3. The Chief, Formal Entry/Assessment Division of each Port/District shall compile a list indicating the entry number and other shipment details of companies violating this Order and shall submit the same regularly on a weekly basis to the Head, Valuation Reference Information System (VRIS) and the Director, Trade Information Risk Analysis Office (TIRAO), Port Entry Audit Group (PEAG) for profiling purposes.

4. Motor Vehicles

2.1. For motor vehicles, the specific description shall be in accordance with the following illustrative example:

2.1.1. MAKE -----	Nissan
2.1.2. SERIES -----	Infiniti
2.1.3. BODY TYPE -----	Wagon
2.1.4. YEAR MODEL -----	2006
2.1.5. GROSS WEIGHT -----	2,500 kilos
2.1.6. NET WEIGHT -----	1,800 kilos
2.1.7. PISTON DISPLACEMENT -----	2,500 kilos
2.1.8. NO. OF CYLINDERS -----	6 cylinders
2.1.9. ENGINE NO. -----	VK-15(VE)-4193
2.1.10. CHASSIS NO. -----	JNRBS09W25X402117
2.1.11. VIN NO. -----	XXXXXXXXXXXX
2.1.12. FUEL -----	Gas

NOTE 1: Data on engine and chassis/VIN number shall be supported by stencil prints to validate the findings of the COO III.

NOTE 2: It shall be the responsibility of the official signatories of the Certificates of Payment to ensure compliance with the above requirements.

2.2. For Chamber of Automotive Manufacturers of the Philippines, Inc. (CAMPI) members, participants in the Motor Vehicle Development Program (MVDP) and the Motorcycle Development Program, and other importers who are the authorized distributors of specific car brands in the Philippines, the Packing List attached to the consumption entry shall indicate the respective chassis and engine numbers.

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V. The Convention:

1. Description of Articles

The description of articles must be in sufficient detail to enable the article to be identified for tariff classification, valuation and other statistical purposes including the following:

1.1. General Description

Pertains to the generic name or general name of the product, e.g. pump, engine, milk, bag, etc.

1.2. Specific Description

Pertains to the specific description of 1.1., e.g. centrifugal (for pump), diesel (for engine), skimmed (for milk), shoukler (for bag), etc.

1.3. Make/Brand

Refers to the brand name of the product e.g. Caterpillar, Nike, Gucci, Honda, etc.

1.4. Model/Style

The model number, style, reference and other reference e.g. "S18" for a Honda Civic car, model "Thinkpad R50e" for an IBM notebook, model "E-90" for a Nokia cellular phone, etc.

1.5. Capacity/Quality/Grade/Process

The capacity, output, horsepower or other indication of size and performance, among others, of the product e.g. 200 h.p., 10 kw, 120 watts rms, etc.; or the description of quality, grade specification or applicable standard e.g. technical grade 95%, IIS G 310 1/87 55 41, etc.; or process by which the product is manufactured e.d. suspension, emulsion, dispersion, etc.

1.6. Retail Packaging

This pertains to the detailed packaging or measure within the unit used, e.g. 12x1L bottles, 24x300 oz cans, 150 kg bags, etc.

If said details are not provided for in the invoice, an accompanying inspection report with the above details must be submitted as part of the working copy of the entry.

VI. List of Covered Importations

Attached is Annex "A" containing a preliminary list of generally declared products which are subject to 100% examination to determine conformance with the provisions of the Trade and Tariff Act (TTA).

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Goods declared in a general manner to avoid proper classification or valuation shall undergo 100% examination and are to be considered in a status of continuing alert, subject to the following:

1. All items listed in Annex "A" or in subsequent updates issued by the Commissioner shall be established as a separate Selectivity Parameter for Red Channel in the Selectivity Module of ACCIS or its equivalent under ASYCTIDA World.
2. Entries containing containerized generally described goods shall be subjected to the Commissioner's Special Stop.
3. For bulk shipments, generally described goods shall not be allowed special permits to discharge until full payment of correct duties and taxes are made.
4. Habitual violators or those violating this Order by persisting to declare their importation in a general manner shall be penalized in the following manner:
 - a. First Offense. - Warning
 - b. Second Offense. - Suspension of Accreditation for 6 months
 - c. Third Offense. - Cancellation of accreditation and blacklisting as an importer
5. Licensed customs brokers will be treated in the same manner as importers and their licenses recommended to be cancelled.
6. Good faith is not a defense. Both importers and customs brokers shall exercise utmost diligence in declaring goods for purposes of customs clearance.

VII. Penalties

In addition to number VI, the penalties prescribed under the TCCP, as amended, particularly those special criminal provisions on making false statements or declarations shall be made to apply for violations of the provisions of this Order.

VIII. Rescinding Clause

All Customs Memorandum Orders and Circulars or parts thereof which are inconsistent with this Order are hereby deemed rescinded and/or modified accordingly.

IX. Effectivity

This Order shall take effect immediately



NAPOLEON J. MORALES
Commissioner



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August 5, 2020

CUSTOMS MEMORANDUM ORDER
NO. 20-2020

SUBJECT: AMENDMENT TO THE LIST OF COVERED IMPORTATIONS IN CMO NO. 28-2007 WITH SUBJECT: IMPLEMENTING CAO NO. 8-2007 ENTITLED DESCRIPTION OF IMPORTED ARTICLES IN TARIFF TERMS

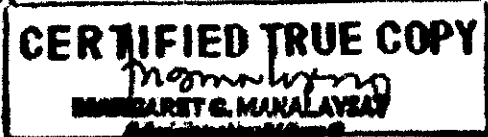
1. OBJECTIVE.

The list of commodities under Paragraph VI of CMO No. 28-2007, described in general terms, is already outdated. As such, there is the need to update the same to include the new commodities which are being generally described to avoid proper valuation and tariff classification.

2. GENERAL PROVISION.

- a. The preliminary list of commodities under CMO No. 28-2007 is hereby amended to include other generally described goods, hereto attached as Annex "A", which should be the subject to 100% examination and are to be considered in a status of continuing alert.
- b. This CMO is without prejudice to any subsequent updates on the other generally described goods to be issued by the Commissioner.

3. SEPARABILITY CLAUSE.



If any part of this CMO is declared unconstitutional or contrary to existing laws, other parts not so declared shall remain in full force or effect.

South Harbor, Gate 3, Port Area, Manila 1099
Tel. Nos 527-4537, 527-1935

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4. REPEALING CLAUSE.

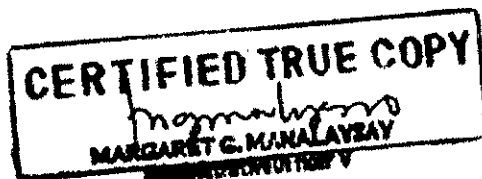
All CMOs and Memoranda issued contrary to this Order are hereby repealed or amended accordingly.

5. PENAL PROVISIONS.

Failure to comply with any provision of this memorandum shall be penalized accordingly pursuant to existing rules and regulations.

6. EFFECTIVITY.

This Order shall take effect immediately fifteen (15) days after the completion of its publication.




REY LEONARDO B. GUERRERO
Commissioner

AUG 14 2020



BOC-01-03636

Annex A**Generally Described Goods (Subject to 100% examination)**

- | | |
|---------------------------|---------------------------------------|
| 1 Accelerators | 51 Carboxylic Acid |
| 2 Acrylic Polymer | 52 Carriers |
| 3 Acyclic Polyamine | 53 Carton |
| 4 Agricultural Machinery | 54 Case |
| 5 Agricultural Tyres | 55 Caseinates |
| 6 Alcohol Wood Pulp | 56 Catalogue |
| 7 Aluminum Containers | 57 Ceramic Products |
| 8 Aluminum Foil | 58 Chain |
| 9 Amplifier | 59 Cigarette |
| 10 Animal Feed | 60 Clamp |
| 11 Apples | 61 Clay |
| 12 Articles Of Glass | 62 Cleaner |
| 13 Articles Of Steel | 63 Cloth |
| 14 Artificial Filament | 64 Clothing Accessories |
| 15 Audio Equipment | 65 Coat |
| 16 Audio Video | 66 Coffee |
| 17 Automotive Spare Parts | 67 Coil |
| 18 Bag | 68 Cold Rolled Steel |
| 19 Ballast | 69 Colorant |
| 20 Base Oil | 70 Colouring Matter |
| 21 Bath Care Products | 71 Compressor |
| 22 Bearing | 72 Connector |
| 23 Beef | 73 Converter |
| 24 Beer | 74 Core |
| 25 Beverages | 75 Cotton |
| 26 Bicycle | 76 Cotton Raw |
| 27 Bicycle Spare Parts | 77 Cover |
| 28 Bingo Equipment | 78 Crackers |
| 29 Blades | 79 Cream |
| 30 Blazer | 80 Crocheted Fabrics |
| 31 Blender | 81 Cylinder |
| 32 Board | 82 Detergent |
| 33 Bolt | 83 Digital Camera |
| 34 Bond | 84 Digital Machine |
| 35 Book | 85 Dinner Set |
| 36 Bottled Water | 86 Diode |
| 37 Bovine Fat | 87 Dispenser |
| 38 Bovine Meat | 88 Display |
| 39 Box | 89 Dress |
| 40 Bra Parts | 90 Drill |
| 41 Bracket | 91 Egg Yolk |
| 42 Brochure | 92 Electric Motor for Washing Machine |
| 43 Bronze Rods | 93 Electric Wire |
| 44 Brush | 94 Electronic Components |
| 45 Bulb | 95 Electronic Parts |
| 46 Cable | 96 Embroidery |
| 47 Cap | 97 Engine |
| 48 Capacitor | 98 Ensembles |
| 49 Capillary | 99 Equipment |
| 50 Carbon Black | 100 Essential Oil |

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Margaret G. ...
MARGARET G. ...
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Annex A

Generally Described Goods (Subject to 100% examination)

101 Fabric	151 Kettle
102 Fabric Polyester	152 Kitchenware
103 Fan	153 Knitted Fabrics
104 Fastening	154 Knitting Yarn
105 Filament Coils	155 Label
106 Film	156 Lamp
107 Filter	157 Lamps
108 Fish	158 Leather
109 Fittings	159 Leguminous Vegetable
110 Fixture	160 Lotion
111 Flange	161 Lubricant
112 Flavoring	162 Machinery Parts
113 Float Glass	163 Mask
114 Floor Coverings	164 Mat
115 Foam	165 Materials For Flavoring
116 Foil	166 Meat Extracts
117 Food Preparation	167 Mesh
118 Food Products	168 Metal Enclosure
119 Frame	169 Metal Parts
120 Fruit	170 Milk
121 Fruit Juice	171 Mist
122 Fruit Peel	172 Mixer
123 Fungicide	173 Modified Starch
124 Furnishing Fabrics	174 Motorcycle Spare Parts
125 Furniture	175 Mould
126 Fuse	176 Mucilages & Thickeners
127 Garments	177 Nail Color
128 Gasket	178 Natural Polymer
129 Gauge	179 Nipple
130 Gear	180 Nonwoven Fabrics
131 Glassware	181 Nozzle
132 Gloves	182 Oil
133 Glue	183 Oil Can
134 Grease	184 Oil seeds
135 Hair Care Products	185 Ointment
136 Hair Pack	186 Other Chemicals
137 Harness	187 Packaging
138 Headset	188 Paint
139 Hinge	189 Panel
140 Holder	190 Pants
141 Hose	191 Paper
142 Hot Rolled Steel	192 Paper Product
143 Household Articles	193 Parts
144 Housing	194 Parts for Airconditioner
145 Indonesian Fabrics	195 Pasta
146 Inductor	196 Paste
147 Ink	197 Pc
148 Inorganic Compound	198 Pectic Substances
149 Jacket	199 Pellet
150 Joint	200 Pen

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Margaret G. Manalaysay
MARGARET G. MANALAYSAY
Administrative Officer

Annex A

Generally Described Goods (Subject to 100% examination)

- | | |
|------------------------------------|---|
| 201 Petroleum Waxes | 251 Steel Billets |
| 202 Phenol | 252 Stereo |
| 203 Photographic Equipment | 253 Stone Decors |
| 204 Picture tube for Color TV(CTV) | 254 Stone Products |
| 205 Pigments | 255 Suits |
| 206 Pin | 256 Surfactant |
| 207 Piston | 257 Synthetic Filament |
| 208 Piston Ring | 258 Synthetic Polymer |
| 209 Plastic Articles | 259 Tableware |
| 210 Plastic Product | 260 Tape |
| 211 Plastic Toys | 261 Textile |
| 212 Polycarbon Bottles | 262 Textile Fabrics |
| 213 Polycarboxylic Acid | 263 Textured Protein Substance |
| 214 Poultry Fat | 264 Thermoplastic |
| 215 Poultry Meat | 265 Thread |
| 216 Powder | 266 Tiles |
| 217 Powder Coating | 267 Tools |
| 218 Prepared Vegetable | 268 Top Coat |
| 219 Primer | 269 Toys |
| 220 Pump | 270 Trimmings |
| 221 Rack | 271 Trousers |
| 222 Radio | 272 Truck Replacement Parts |
| 223 Raw Materials | 273 Tshirt |
| 224 Resin | 274 Tube |
| 225 Rice | 275 TV |
| 226 Roller | 276 Underpants |
| 227 Samples | 277 Unloader |
| 228 Sandals | 278 Unsaturated for Flavoring Monocarboxylic Acid |
| 229 Sauces | 279 Used Amplifier |
| 230 Screen | 280 Used Speaker |
| 231 Seal | 281 Used TV |
| 232 Sealant | 282 Valve |
| 233 Seasonings | 283 Valve Inlet |
| 234 Seaweeds | 284 Varnish |
| 235 Sensor Assy | 285 Vegetable |
| 236 Shampoo | 286 Vegetable Oil |
| 237 Sheet Metal | 287 Vehicle Parts |
| 238 Shirt | 288 Video Equipment |
| 239 Shoes | 289 Warning Device |
| 240 Shorts | 290 Waste |
| 241 Skirts | 291 Water |
| 242 Slippers | 292 Wax |
| 243 Snacks | 293 Wheat Flour |
| 244 Soap | 294 Wheel |
| 245 Soups | 295 Wines |
| 246 Spare Parts | 296 Wire Rods |
| 247 Spice Seeds | 297 Wires |
| 248 Spices | 298 Woven Fabrics |
| 249 Spirits | 299 Wrench |
| 250 Stands | 300 Yam |

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