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OCOM Memo No. 15-2025

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

*A modernized and credible customs administration that upholds good governance and is among the world's best*

**MEMORANDUM**

**TO :** DEPUTY COMMISSIONER, AOCG  
DIRECTOR, IMPORTS AND ASSESSMENT SERVICE  
ALL DISTRICT AND SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED

**FROM :** BIENVENIDO Y. RUBIO  
Commissioner *[Signature]* FEB 07 2025

**SUBJECT :** ADDITIONAL COMMODITIES SUBJECT TO IAS  
CLEARANCE

**DATE :** 03 February 2025

In addition to the goods subject to Imports and Assessment Service (IAS) Clearance, the importation of the following commodities are hereby required to be forwarded to the IAS prior to their release from customs custody:

COMMODITY	TARIFF HEADING
a. Heavy Equipment	8429
b. Other Machineries	8426, 8427, 8430

Further, the above-mentioned commodities must be declared in number of units or "PCE" in Box No. 41 (Supplemental Units) of the SAD for valuation and statistical purposes.

This Memorandum shall take effect immediately.

For compliance.



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