

REPUBLIC ACT NO. 4653, “AN ACT TO SAFEGUARD THE HEALTH OF THE PEOPLE AND MAINTAIN DIGNITY OF THE NATION BY DECLARING IT A NATIONAL POLICY TO PROHIBIT THE COMMERCIAL IMPORTATION ...

BOC Customs Tariff Decisions Circular No. 01-2015, July 01, 2015

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/2885f299c4a4/>

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For guidance of implementing officials, personnel and the transacting public, prohibition provided under Section 1 of R.A. 4653 shall be strictly construed and enforced within the territorial waters of the country, in order to effectively execute the same as a declared national policy.

Henceforth, all rulings, decisions and established practices allowing the conditional release of importation or those destined for transshipment or re-exportation of used clothing and rags are deemed revoked accordingly, in accordance with the ruling of the Supreme Court in “Commissioner of Customs v. Court of Tax Appeals, Las Islas Filipinas Food Corporation and Pat-Pro Overseas Co., Ltd.,” (G.R. Nos. 171516-17, 2/13/09).

For instance and without limiting the application of the prohibition above stated, the following established practices shall now be deemed as importation:

- The act of bringing goods and merchandise into the country with intention to re-export; and
- Technical importation of used clothes and rags within a customs bonded warehouse or Special Economic Zone.

Pursuant to Section 3502 of the TCCP, this Order shall take effect thirty (30) days after publication.

Please be guided accordingly.

(SGD) ALBERTO D. LINA
Commissioner

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