

STRESSING THE BUREAU'S GENERAL DUTIES, POWERS AND JURISDICTION ON CLASSIFICATION AND APPRAISAL OF IMPORTED ARTICLES

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/b29e4a642501/>

The Tariff and Customs Code of the Philippines, as amended, contains several explicit provisions giving the Bureau of Customs, in general, and the Collector of Customs and the Customs Officers/Appraisers, in particular, the duties, powers and jurisdiction to make the proper tariff classification and appraisal/valuation of imported articles. Subject only to certain exceptions such as a tariff classification ruling by the Tariff Commission duly published by the Bureau, documents coming from the other government agencies like a certification from the National Meat and Inspection Commission that pork skin falls under HS Code No. 4103.90 or at best only recommendatory and not binding upon the Bureau of Customs. The importers cannot simply put up the defense that they just simply adopt the valuation or classification contained in such document from other government agency if the same turns out to be grossly erroneous. Similarly, the concerned Customs Officers cannot simply put up the defense that they just adopt such classification or valuation if the same is later on found to be erroneous in an administrative case filed against them for adopting such grossly erroneous classification or appraisal.

All concerned officials, officers and employees of this Bureau are, therefore, enjoined to exercise their sound judgment in performing the subject important tasks needed for the proper collection of the lawful revenues due upon the imported articles.

For strict observance and compliance.

Adopted: 30 Aug. 1996

(SGD.) GUILLERMO L. PARAYNO, JR.
Commissioner

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.