

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

BC MEMORANDUM, August 30, 1996

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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

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