GUIDELINES FOR THE REVISED CATEGORY CODING SCHEME FOR ALL RETURN SHIPMENTS

Read online (full-text search, related cases, audio case brief): https://batas.org/library/dee400fb4b73/

A modified category coding scheme shall be implemented in all TECs covering return shipments in order to properly classify them according to their specific product type. This will require appending the letter A, N or T to the last digit in the old category code based on the following classification:

A - Apparel items
N - Non-apparel items
T - Textile items

Illustration:

Product type
Old Category Code New Category Code

Apparel 10USRS05 10USRS05A

Non-apparel 10USRS05 10USRS05N

Textile 10USRS05 10USRS05T

This memorandum circular shall take effect on April 1, 2003.

Please be guided accordingly.

Adopted: 04 March 2003

(SGD.) ANTHONY A. CORTEZ
Deputy Executive Director

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.