EXPLANATORY NOTES ON CHAPTER V, SECTION C. SUBSECTION 1, A OF CAO 6-94

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For the guidance of all concerned, the terms Tariff Classification and/or Classification as used in Chapter V, Section C, Subsection 1,a of CAO 6-94[*] should be understood to refer to the Tariff Rate of Duty of the imported articles/raw materials. The applicable Tariff Rate of Duty shall be determined at the time of transfer of the imported articles/raw materials from the Economic Zone to the Customs Territory.

Adopted: 12 July 1996

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

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[*] Text Available at Office of the National Administrative Registet U.P. Law Complex, Diliman, Quezon City.

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