



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

CMC-93-98
3-16-98

15 November 1994

CUSTOMS MEMORANDUM ORDER
NO. 46-94

TO : ALL DISTRICT / PORT COLLECTORS
SERVICE CHIEFS / DIVISION CHIEFS
OTHERS CONCERNED

SUBJECT : GUIDELINES IN THE DESCRIPTION OF IMPORTED
ARTICLES

BY AUTHORITY OF SECTION 602 in relation to Sections 1306, 1307 and 1308 of the Tariff and Customs Code of 1978 (P.D. 1464), as amended by E.O. 156, the following guidelines are hereby prescribed in the description of imported articles.

I. Objective :

To establish a convention to be observed in the proper description of imported goods for declaration and publication purposes.

II. Scope :

This convention shall be used :

1. as the basis for the accomplishment of the clean report of findings (CRF);
2. as the basis in the preparation of the packing list, commercial invoices, entry declaration, Request for Value Information and Classification, and other relevant documents;
3. by the examiners/appraisers in the accomplishment of their reports;
4. in describing the items for establishment/publication of values.

CMC-93-98
3-16-98
CMO-46-24

III. General Provisions :

1. The convention described herein must be strictly observed in the implementation of the following:
 - a. in the accomplishment of the CRF;
 - b. in the filing of entries by the importers;
 - c. in the accomplishment of reports by the examiners/appraisers;
 - d. in describing articles for publication.
2. Any delay in the processing of entries due to failure to fully describe the shipments shall be the full responsibility of the importer.
3. The convention described herein shall be observed to the extent practicable, taking into account that some products such as raw materials may not require herein. Raw materials, for example, do not have brand names.

IV. Administrative Provision :

1. It is the responsibility of the Formal Entry Division Chief to ensure proper implementation of this CMO.
2. The Valuation Library shall issue proper guidelines and sample list for reference purposes.

V. The Convention :

1. Description of Articles

The description of articles must be in sufficient detail to enable the article to be identified for tariff classification, valuation and other statistical purposes with the following information:

98

CMC-93-98
3-16-88

CMO-46-94

1.1 General Description

This pertains to the generic name or general name of the product, e.g., pump, engine, milk, bag, etc.

1.2 Specific Description

This pertains to the specific description of 1.1, e.g., centrifugal (for pump), diesel (for engine), skimmed (for milk), shoulder (for bag), etc.

1.3 Make/Brand

The brand name of the product (e.g., Caterpillar, Nike, Gucci, Honda, etc.).

1.4 Model/Style

The model number, style, reference, etc. (e.g., model "DX" for a Toyota Corolla car, model "PS/2" for an IBM computer, model "LQ-1170" for an Epson printer, etc.).

1.5 Capacity/Quality/Grade/Process

The capacity, output, horsepower or other indication of size, performance, etc., of the product (e.g., 200 h.p., 10 kw, etc.), or the description of quality, grade specification or applicable standard (e.g., technical grade 95%, JIS G 310 1/87 SS 41, etc.), or process by which the product is manufactured (e.g., suspension, emulsion, or dispersion, etc.).

1.6 Retail Packing

This pertains to the detailed packaging/measure within the unit used, e.g., 12 X 1L bottles, 24 X 300 oz cans, 150 lb bags, etc.

If said details are not provided in the invoice, an accompanying Inspection Report with the above details must be submitted to the Valuation Library.

CMC-43-98
3-16-98

CMO-46-94

VI. Rescinding Clause :

All Customs Memorandum Orders and Circulars or parts thereof which are inconsistent with this order are deemed rescinded and/or modified accordingly.

VII. Effectivity :

This order shall take effect immediately.


GUILLERMO L. PARAYNO, JR.
Commissioner