

**[ BOC CUSTOMS MEMORANDUM CIRCULAR NO.  
479-99, November 16, 1999 ]**

**REVISED CCEM**

Attached is the letter dated October 28, 1999 of Chairman Emmanuel T. Velasco, Ph. D., Tariff Commission referring to the inadvertent omission of the one dash (-) nomenclature, "-Of man-made textile materials" and HS Code 6305.33 00 on page 177 of their publication entitled "Philippine CEPT Concessions Exchange Manual (CCEM) In the 1996 Harmonized System (HS) Nomenclature" which is creating some confusion in the implementation of CEPT rates. In this regard, their CCEM will be revised to incorporate, among others, corrections on HS Hdg. No. 63.05 of page 177 as follows:

- 1) Insert between HS Code 6305.20 00, - Of cotton and 6305.32 00, — Flexible intermediate bulk under column 3 (Description) the one dash (-) nomenclature; "-Of man-made textile materials"; and
- 2) Insert between HS Code 6305.20 00 and HS Code 6305.20 00 — Other the tariff line, HS Code 6305.33 00 — Other, of polyethylene or polypropylene strip or the like with CEPT rates of 20% in 1999-2000; 10% in 2001 to 2002 and 5% in 2003 pursuant to Executive Order No. 71 issued on 15 January 1999. The revised page 177 of the CCEM is shown in Annex "A"<sup>\*</sup>.

Currently they are revising the CCEM to take into account the 1999 legal enactments of Indonesia, Laos, Thailand and Vietnam, copy furnished this Bureau. It is noted in the said letter that CCEM is not a legal document but rather a practical guide intended to facilitate the grant of CEPT concessions. Availment of the preferential tariff should be based on the pertinent Executive Orders which in the case of HS hdg. No. 6305.33 00 under I E.O. 71.

For your information and guidance.

Adopted: 16 Nov. 1999

(SGD.) JULITA S. MANAHAN  
*Deputy Commissioner*  
*Internal Administration Group*

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<sup>\*</sup> Text Available at Office of the National Administrative Register, U.P. Law Center, Diliman, Quezon City.

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