

**[ BC MEMORANDUM, April 08, 1996 ]**

**ON TRUCK TIRE SHIPMENTS**

This Office, in the process of checking import documents, found a number of truck tire shipments having been illegally released as follows:

1. The commercial invoice clearly indicates that the tires are of particular sizes unequivocally showing the correct H.S. Code 4011.2000 with 30% rate of duty. Such information in invoice was confirmed by SGS in the covering CRF.
2. SGS CRF classification is H.S. 4011.2000 at 30% rate of duty.
3. The same description as in the invoice and CRF was made in the entry, yet the classification was different at H.S. 4011.9900 at 15%.

Investigation conducted showed that assigned customs officials ignored SGS findings and allowed importers to declare on a lower rate based on H.S. 4011.9900 at 15% appearing on the Certificate of Origin issued by the exporting country.

This reliance on the Certificate of Origin and ignoring of the CRF is a reflection of Gross Incompetence if not Dereliction of Duty by officials concerned.

Everyone is sternly warned to adopt CRF classification and not to rely to the Certificate of Origin for classification. Furthermore, the ASEAN content must be carefully scrutinized before allowing CEPT rate.

Adopted: 8 April 1996

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



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