

2019
UPDATED VERSION

REPUBLIC ACT No. 10863

OTHERWISE KNOWN AS THE

CUSTOMS MODERNIZATION AND TARIFF ACT (CMTA) OF 2016

With Implementing Rules and Regulations (IRR) on:

Imported Goods with De Minimis Value not Subject to Duties and Taxes; Establishment of an Advance Ruling System for Valuation and Rules of Origin; Consolidated Shipment of Duty and Tax-Free "Balikbayan Boxes"; Conditionally Tax and/or Duty-Exempt Importation "Returning Residents' and Overseas Filipino Workers (OFWs) and Application of Section 1400 (Surcharge); Customs Clearance of Accompanied and Unaccompanied Baggage of Travelers and Crew; Rules and Regulations Implementing Republic Act (RA) No.10845 otherwise known as Anti-Agricultural Smuggling Act of 2016; Clearance of Postal Items; Establishment of Authorized Economic Operator (AEO) Program; Authorization to Issue Alert Orders; Manual of Procedure for Forfeiture Cases; Guidelines for Registration of Importers and Customs Brokers; Lodgement, Filing of Goods Declaration/Valuation and Other Related Matters; Post Clearance Audit and Prior Disclosure Program Marking of Imported Goods and Containers

Plus: Joint Department Administrative Orders Implementing Dumping Duty Safeguard Duty and Countervailing Duty

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