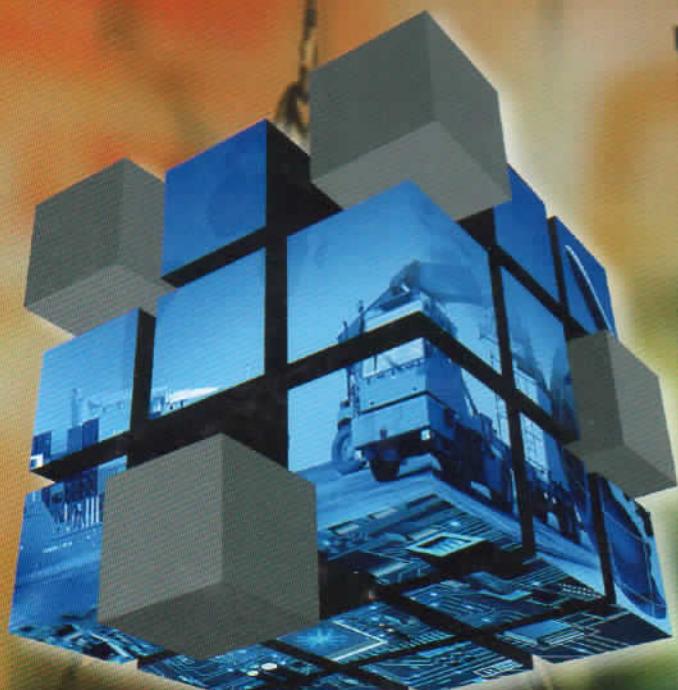




Customs Modernization and Tariff Act | 2016 Edition



Atty. Ferdinand A. Nague, CB, MINCU

centralbooks

TABLE OF CONTENTS

	<i>Pages</i>
Preface	iii
Message of Commissioner Alberto D. Lina	v
Provisions of the TCCP Removed	xviii
Meaning of Insertion in the Table of Contents	xxx
Milestones and Salient Features of the CMTA	xxxi

TITLE I. PRELIMINARY PROVISIONS

Chapter 1. SHORT TITLE (new)

Section 100. Short Title (new)	1
--------------------------------------	---

Chapter 2. GENERAL AND COMMON PROVISIONS (new)

Section 101. Declaration of Policy (new)	1
Section 102. Definition of Terms (3519 – RKC)	2
Section 103. When Importation Begins and Deemed Terminated (1202)	12
Section 104. When Duty and Tax are Due on Imported Goods (100 – RKC)	12
Section 105. Effective Date of Rate of Import Duty (204 – RKC)	13
Section 106. Declarant (RA 9280 – RKC – 1301)	13
Section 107. Rights and Responsibilities of the Declarant (new – RKC)	14
Section 108. Penalties for Errors in Goods Declaration (new – RKC)	14

TABLE OF CONTENTS

	Page
Section 109. Application of Information and Communications Technology (new – RKC)	14
Section 110. Relationship Between the Bureau and Third Parties (new – RKC)	15
Section 111. Information of General Application (new – RKC)	16
Section 112. Information of a Specific Nature (new – RKC)	16
Section 113. Decision and Ruling (new – RKC)	17
Section 114. Right of Appeal, Forms and Ground (new – RKC)	17

Chapter 3. TYPES OF IMPORTATION

Section 115. Treatment of Importation (205 – RKC)	18
Section 116. Free Importation and Exportation (new)	18
Section 117. Regulated Importation and Exportation (new)	18
Section 118. Prohibited Importation and Exportation (101)	18
Section 119. Restricted Importation and Exportation (new)	20

Chapter 4. RELIEF CONSIGNMENT (NEW)

Section 120. Relief Consignment (new – RKC)	21
Section 121. Duty And Tax Treatment (new – RKC)	22

TITLE II. BUREAU OF CUSTOMS

Chapter 1. GENERAL ADMINISTRATION

Section 200. Chief Officials of the Bureau (601).....	22
Section 201. Powers and Functions of the Commissioner (new)	23
Section 202. Functions of the Bureau (602)	24

TABLE OF CONTENTS

	<i>Page</i>
Section 203. Annual Report of the Commissioner (607)	25
Section 204. Promulgation of Rules and Regulations (608)	25
Section 205. Copies of Goods Declaration (609).....	25

Chapter 2. CUSTOMS DISTRICTS AND PORTS OF ENTRY

Section 206. Customs Districts (701)	26
Section 207. Ports of Entry (701).....	26
Section 208. Power of the President to Open and Close Any Port (702)	27
Section 209. Assignment of Customs Officers and Employees to Other Duties (703).....	27
Section 210. Duties of the District Collector (new).....	27
Section 211. Temporary Succession of Deputy District Collector to Position of Acting District Collector (707)	28
Section 212. Records to be Kept by Customs Officers (710)	29
Section 213. Reports of the District Collector to the Commissioner (712)	30

Chapter 3. EXERCISE OF POLICE AUTHORITY

Section 214. Persons Exercising Police Authority (2203)	29
Section 215. Place Where Authority May be Exercised (2204)	30
Section 216. Exercise of Power of Seizure (2205)	31
Section 217. Duty of Officer to Disclose Official Character (2206)	31
Section 218. Authority to Require Assistance and Information (2207)	31
Section 219. Authority to Enter Properties (2208)	31
Section 220. Authority to Search Dwelling House (2209)	32
Section 221. Authority to Search Vessels or Aircrafts and Persons or Goods Conveyed Therein (2210)	32

TABLE OF CONTENTS

	Page
Section 222. Authority to Search Vehicles, Other Carriers, Persons and Animals (2211)	33
Section 223. Authority to Search Persons Arriving From Foreign Countries (2212)	33
Section 224. Power to Inspect and Visit (2536)	33

TITLE III. CUSTOMS JURISDICTION AND CUSTOMS CONTROL

Chapter 1. CUSTOMS JURISDICTION

Section 300. Customs Jurisdiction (603)	34
---	----

Chapter 2. CUSTOMS CONTROL (new)

Section 301. Customs Control Over Goods (new – RKC)	35
Section 302. Enforcement of Port Regulation of the Bureau of Quarantine (605)	35
Section 303. Control over Premises Used for Customs Purposes (604)	35
Section 304. Power of the President to Subject Premises to Customs Jurisdiction (606)	35
Section 305. Trespass or Obstruction of Customs Premises (2201)	36
Section 306. Special Surveillance for the Protection of Customs Revenue and Prevention of Smuggling (2202)	36
Section 307. Temporary Storage of Goods (new – RKC)	37

TITLE IV. IMPORT CLEARANCE AND FORMALITIES

Chapter 1. GOODS DECLARATION

Section 400. Goods to be Imported Through Customs Office (1201)	37
---	----

TABLE OF CONTENTS

	<i>Page</i>
Section 401. Importations Subject to Goods Declaration (1302)	37
Section 402. Goods Declaration for Consumption (1302 – RKC)	37
Section 403. Provisional Goods Declaration (new – RKC)	38
Section 404. Owner of Imported Goods (1203)	39
Section 405. Liability of Importer for Duties and Taxes (1204).....	39
Section 406. Importations by the Government (1205)	39
Section 407. Goods Declaration and Period of Filing (new – RKC)	40
Section 408. Lodgement and Amendment of Goods Declaration (new – RKC)	40
Section 409. Advance Lodgement and Clearance (new – RKC)	41
Section 410. Entry of Goods in Part for Consumption and in Part for Warehousing (1303).....	41
Section 411. Contents of Goods Declaration (1306 – RKC)	41
Section 412. Statements to be Provided in the Goods Declaration (1304)	42
Section 413. Description of Goods (1307)	43
Section 414. Commercial and Non-Commercial Invoice (1308)	43
Section 415. Mode of Payment and Terms of Trade (new).....	44
Section 416. Examination of Samples (1406 – RKC)	44
Section 417. Forwarding of Cargo and Remains of Wrecked Vessel or Aircraft (1314)	45
Section 418. Derelicts and Goods from Abandoned Wrecks (1315)	45
Chapter 2. EXAMINATION OF GOODS	
Section 419. Examination of Goods (new – RKC)	46

TABLE OF CONTENTS

	<i>Page</i>
Section 420. Conditions for Examination (1401 – RKC)	47
Section 421. Duties of Customs Officer Tasked to Examine the Imported Goods (1403)	48
Section 422. Customs Expenses Constituting Charges on Goods (1506)	49
 Chapter 3. ASSESSMENT AND RELEASE	
Section 423. Determination of the <i>De Minimis</i> Value (709 – RKC)	49
Section 424. Duty of Customs Officer Task to Assess Imported Goods (1403)	49
Section 425. Tentative Assessment of Goods Subject to Dispute Settlement (1602)	49
Section 426. Tentative Assessment of Provisional Goods Declaration (RKC)	50
Section 427. Readjustment of Appraisal, Classification or Return (1407)	50
Section 428. Assessment of Duty on Less Than Entered Value (1408).....	51
Section 429. Final Assessment (new)	51
Section 430. Period of Limitation (1603)	51
Section 431. Release of Goods after Payment of Duties and Taxes (1202)	51
Section 432. Release of Goods to the Holder of Bill of Lading or Airway Bill (1501)	52
Section 433. Release of Goods Without Production of Bill of Lading or Airway Bill (1502)	52
Section 434. Release of Goods Upon Order of Importer (1504)	52
Section 435. Withholding Release Pending Satisfac- tion of Lien (1505)	53
Section 436. Fine or Surcharge on Goods (1507)	53

TABLE OF CONTENTS

Page

Chapter 4. SPECIAL PROCEDURES

Section 437.	Traveller and Passenger Baggage (new – RKC)	53
Section 438.	Postal Item or Mail (new – RKC)	53
Section 439.	Express Shipment (new – RKC)	54
Section 440.	Establishment of Advance Customs Clearance and Control Program (new)	54

TITLE V. EXPORT CLEARANCE AND FORMALITIES

Chapter 1. EXPORT CLEARANCE AND DECLARATION (NEW)

Section 500.	Export Declaration (new)	55
Section 501.	Export Product to Conform to Standard Grades (1025)	55
Section 502.	Lodgement and Processing of Export Declaration (new)	55
Section 503.	Rules of Origin (new)	56

TITLE VI. CUSTOMS TRANSIT AND TRANSSHIPMENT

Chapter 1. CUSTOMS TRANSIT

Section 600.	Customs Transit in the Customs Territory (new – RKC)	56
Section 601.	Duty and Tax on Goods Intended for Transit (2101).....	57
Section 602.	Carrier's Security (2102)	58

Chapter 2. CUSTOMS TRANSSHIPMENT

Section 603.	Customs Transshipment (new – RKC)	58
--------------	---	----

TABLE OF CONTENTS

	Page
Section 604. Goods Entered for Immediate Re- Exportation (2103 – RKC)	58

TITLE VII. IMPORT DUTY AND TAX

Chapter 1. BASIS OF VALUATION

Section 700. Sequential Application of Valuation Methods (new)	59
Section 701. Transaction Value System- Method One (201)	60
Section 702. Transaction Value of Identical Goods- Method Two (201)	64
Section 703. Transaction Value of Similar Goods- Method Three (201)	64
Section 704. Deductive Value - Method Four (201).....	65
Section 705. Computed Value - Method Five (201).....	67
Section 706. Fallback Value - Method Six (201).....	67
Section 707. Ascertainment of the Accuracy of the Declared Value (201).....	68
Section 708. Exchange Rate (203)	69

Chapter 2. SPECIAL DUTIES AND TRADE REMEDY MEASURES

Section 709. Government's Right of Compulsory Acquisition (2317)	70
Section 710. Marking of Imported Goods and Containers (303)	70
Section 711. Dumping Duty (301 – RA 8752)	73
Section 712. Safeguard Duty (new – RA 8800)	74
Section 713. Countervailing Duty (302 – RA 8751)	74
Section 714. Discrimination by Foreign Countries (304)	74

TABLE OF CONTENTS

	<i>Page</i>
TITLE VIII. TAX AND DUTY DEFERMENT, PREFERENCE AND EXEMPTION	
Chapter 1. CONDITIONALLY TAX AND/OR DUTY EXEMPT IMPORTATION	
Section 800. Conditionally Tax and/or Duty -Exempt Importation (105)	77
Chapter 2. CUSTOMS WAREHOUSES	
Section 801. Establishment and Supervision of Customs Bonded Warehouses (1901)	95
Section 802. Types of Customs Bonded Warehouses (CBWs) (new)	96
Section 803. Types of Customs Facilities and Warehouses (CFWs) (new)	97
Section 804. Application for Operation of a Customs Warehouse (1903)	97
Section 805. Responsibility of Operators (1902)	98
Section 806. Customs Control Over CBWs and CFWs (1901)	98
Section 807. Discontinuance of CBW and CFW (1905)	98
Section 808. Warehousing Security on Goods Stored in CBWs (1904)	99
Section 809. Withdrawal of Goods from CBWs (1907)	99
Section 810. Release of Goods from CFWs (1906).....	100
Section 811. Period of Storage in CBWs (1908)	100
Section 812. Exemption from Duty of Goods in CBWs (2002)	100
Section 813. Records to be Kept by CBW Operators (new)	101

TABLE OF CONTENTS

	<i>Page</i>
Chapter 3. FREE ZONES	
Section 814. When Goods are Admitted and Withdrawn. (new – RKC annex D)	101
Section 815. Exemption from Duty and Tax of Goods in Free Zones (new – RKC annex D)	101
Section 816. Movement of Goods into and from Free Zones (new- RA 2127)	102
Section 817. Coordination with Free Zone Authority (new)	102
Chapter 4. STORES	
Section 818. Stores for Consumption (new – RKC SA J)	102
Section 819. Stores to be Taken Away (new – RKC SA J)	103
Section 820. Exemption from Duties and Taxes of Stores (new – RKC SA J)	103
Section 821. Goods Declaration for Stores (new – RKC SA J)	105
TITLE IX. DUTY DRAWBACK AND REFUND	
Chapter 1. DUTY DRAWBACK	
Section 900. Basis of Duty Drawback (106)	106
Section 901. Payment of Drawbacks (106)	108
Section 902. Prescription of Drawback Claim (new)	108
Chapter 2. REFUND AND ABATEMENT	
Section 903. Refund of Duties and Taxes (new)	109
Section 904. Abatement of Duties and Taxes (new – RKC)	109

TABLE OF CONTENTS

	Page
Section 905. Abatement for damage incurred during voyage (1701)	110
Section 906. Abatement or Refund of Duty on Missing Package (1702).....	110
Section 907. Abatement or Refund for Deficiency in Contents of Packages (1703)	110
Section 908. Abatement or Refund of Duties on Goods Lost or Destroyed After Arrival (1704)	111
Section 909. Abatement or refund of defective goods (new)	111
Section 910. Abatement of Duty on Dead or Injured Animals (1705).....	112
Section 911. Investigation Required in Case of Abatements and Refunds (1706).....	112
Section 912. Refund arising from Correction of errors (1707)	113
Section 913. Claims for Refund (1708).....	113

TITLE X. POST CLEARANCE AUDIT (new)

Section 1000. Audit and Examination of Records (3515) ..	114
Section 1001. Scope of the Audit (3516)	114
Section 1002. Access to Records (3516)	115
Section 1003. Requirement to Keep Records (3514)	116
Section 1004. Power of the Commissioner to Obtain Information and Issue Summons (new)	118
Section 1005. Failure to Pay Correct Duties and Taxes on Imported Goods (3611)	119
Section 1006. Records to be Kept by the Bureau (3518) .	121

TITLE XI. ADMINISTRATIVE AND JUDICIAL PROCEDURES

Chapter 1. ADVANCE RULING AND DISPUTE SETTLEMENT

Section 1100. Classification Ruling (1313-A)	121
--	-----

TABLE OF CONTENTS

	<i>Page</i>
Section 1101. Valuation Ruling (1313-B)	122
Section 1102. Ruling on the Rules of Origin (new)	122
Section 1103. Conditions for Application and Effect of Advance Ruling (new)	123
Section 1104. Administrative and Judicial Appeals (new)	123
Section 1105. Implementing Rules and Regulations (new)	123

Chapter 2. PROTEST

Section 1106. Protest (2308)	123
Section 1107. Protest Exclusive Remedy in Protestable Case (2309)	124
Section 1108. Form and Scope of Protest (2310)	124
Section 1109. Samples to be Furnished by Protesting Parties (2311)	125
Section 1110. Decision in Protest (2312)	125

Chapter 3. ALERT ORDERS

Section 1111. Alert Orders (new)	125
Section 1112. Alert Orders on Perishable Goods (new)	127

Chapter 4. SEIZURE AND FORFEITURE

Section 1113. Property Subject to Seizure and Forfeiture (2530)	127
Section 1114. Properties not Subject to Forfeiture in the Absence of <i>Prima Facie</i> Evidence (2531)	130
Section 1115. Conditions Affecting Forfeiture of Goods (2532)	131
Section 1116. Seizure or Release of Goods (new)	131

TABLE OF CONTENTS

	Page
Section 1117. Warrant of Seizure or Order of Release (2301)	131
Section 1118. Sale of Perishable Goods during Forfeiture Proceedings (new)	132
Section 1119. Service of Warrant of Seizure (2303)	132
Section 1120. Description, Classification and Valua- tion of Seized Goods (2305)	133
Section 1121. Proceedings in Case of Property Belonging to Unknown Parties (2306)	133
Section 1122. Seizure of Vessel or Aircraft for Delin- quency of Owner or Officer (2534).....	133
Section 1123. Burden of Proof in Forfei- ture Proceedings (2535)	133
Section 1124. Settlement of Pending Seizure Case by Payment of Fine or Redemption of Forfeited Goods (2307)	134
Section 1125. Decision in Forfeiture Cases (2312)	134

Chapter 5. APPEAL IN PROTEST AND FORFEITURE CASES

Section 1126. Appeal to the Commissioner (2313)	135
Section 1127. Automatic Review in Forfeiture Cases (2313)	135
Section 1128. Automatic Review by the Secretary of Finance in Other Cases (2313)	136

Chapter 6. ABANDONMENT

Section 1129. Abandonment, Kinds and Effects of (1801, 1802 – RKC).....	137
Section 1130. Treatment and Disposition of Aban- doned Goods (1801)	138

TABLE OF CONTENTS

	Page
Chapter 7. OTHER ADMINISTRATIVE PROCEEDINGS	
Section 1131. Authority of the Commissioner to Make Compromise (2316)	139
Chapter 8. CIVIL REMEDIES FOR THE COLLECTION OF DUTIES AND TAXES (new)	
Section 1132. Remedies for the Collection of Duties, Taxes, Fines, Surcharges, Interests and Other Charges (new)	140
Section 1133. Constructive Distraint of the Property (new).....	140
Section 1134. Summary Remedies (new)	141
Chapter 9. JUDICIAL PROCEEDINGS	
Section 1135. Supervision and Control Over Criminal and Civil Proceedings (2401).....	144
Section 1136. Review by the CTA (2402)	144
Section 1137. Exclusive Jurisdiction of the Bureau (602)	144
Section 1138. Fraud Investigation and Prosecution (2402)	145
Chapter 10. DISPOSITION OF PROPERTY IN CUSTOMS CUSTODY	
Section 1139. Goods Subject to Disposition (2601)	145
Section 1140. Place of Disposition of Goods (2602)	146
Section 1141. Mode of Disposition (2603)	146
Section 1142. Disqualification to Participate in Auction Sale (2604)	146
Section 1143. Disposition of Proceeds (2605).....	146
Section 1144. Disposition of Perishable Goods (2607)	147

TABLE OF CONTENTS

	Page
Section 1145. Disposition of Goods Injurious to Public Health (2608)	147
Section 1146. Disposition of Prohibited Goods (2612)	148
Section 1147. Disposition of Restricted Goods (2609)	148
Section 1148. Disposition of Regulated Goods (2612)	148
Section 1149. Disposition of Unsold Goods for Want of Bidders (2610)	150
Section 1150. Disposition of Smuggled Goods (2612)	150
Section 1151. Forfeiture Fund (new)	150

TITLE XII. THIRD PARTIES

Chapter 1. CUSTOMS SERVICE PROVIDERS

Section 1200. Customs Brokers and Other Service Providers (new-RKC GA – RA 9280)	152
--	-----

Chapter 2. CARRIERS, VESSELS AND AIRCRAFTS

Section 1201. Ports Open to Vessels and Aircrafts Engaged in Foreign Trade (1001)	152
Section 1202. Control of Customs Officer Over Boarding or Leaving of Incoming Vessel and Over Other Vessel Approaching the Former (1002)	152
Section 1203. Documents to be produced by the master upon entry of vessel (1006)	153
Section 1204. Manifest Required of Vessel from Foreign Port (1005)	154
Section 1205. Translation of Manifest (1006)	155
Section 1206. Manifests for the Commission on Audit and District Collector (1007)	155
Section 1207. Production of Philippine Crew (1011)	156
Section 1208. Record of Arrival and Entry of Vessels and Aircraft (1012)	156

TABLE OF CONTENTS

	Page
Section 1209. Arrest of Vessel or Aircraft Departing Before Entry Made (1013)	156
Section 1210. Discharge of Ballast (1014)	157
Section 1211. Time of Unloading Cargo (1015)	157
Section 1212. Entrance of Vessel Through Necessity (1016)	157
Section 1213. Unloading of Vessel in Port from Necessity (1017)	157
Section 1214. Entry and Clearance of Vessels of a Foreign Government (1018).....	158
Section 1215. Clearance of Vessel for Foreign Port (1019)	158
Section 1216. Detention of Warlike Vessel Containing Arms and Munitions (1020)	159
Section 1217. Oath of Master of Departing Vessel (1022)	160
Section 1218. Extension of Time for Clearance (1023)	160
Section 1219. Advance Notice of Aircraft Arrival (1102) ...	161
Section 1220. Landing at International Airport of Entry (1103)	161
Section 1221. Report of Arrival and Entry of Aircraft (1104)	162
Section 1222. Documents Required in Making Entry for Aircraft (1105)	163
Section 1223. Manifest for the Commission on Audit (COA) and District Collector (1106)	164
Section 1224. Clearance of Aircraft for Foreign Port (1111)	165
Section 1225. Oath of Person in Charge of Departing Aircraft (1112)	166
Chapter 3. OTHER THIRD PARTIES	
Section 1226. Supervision and Regulation of Third Parties (new)	167

TABLE OF CONTENTS

Page

Chapter 4. AUTHORIZED ECONOMIC OPERATORS (AEOs)

Section 1227. Treatment of Authorized Economic Operators (AEOs) (new)	167
Section 1228. Trade Facility for AEO (new)	168

TITLE XIII. CUSTOMS FEES AND CHARGES

Section 1300. Customs Dues, Fees and Charges (3301) ...	170
Section 1301. General Provision on the Authority to Increase or Decrease Dues, Fees and Charges (3304)	170

TITLE XIV. OFFENSES AND PENALTIES

Chapter 1. CRIMES AND OTHER OFFENSES

Section 1400. Misdeclaration, Misclassification, Undervaluation in Goods Declaration (2503)	171
Section 1401. Unlawful Importation or Exportation (3601)	172
Section 1402. Failure or Refusal of Party to Give Evidence or Submit Documents for Assessment (2504)	176
Section 1403. Other Fraudulent Practices Against Customs Revenue (3602)	176
Section 1404. Failure to Declare Baggage (2505)	176
Section 1405. Vessel, Seacraft or Aircraft Departing Before Undergoing Customs Formalities (2513)	177
Section 1406. Obstruction to Boarding Officer (2514)	177
Section 1407. Unlawful Boarding or Leaving of Vessel or Aircraft (2515)	177
Section 1408. Unloading of Cargo Before Arrival at Port of Entry (2517).....	178

TABLE OF CONTENTS

	<i>Page</i>
Section 1409. Unloading of Cargo at Improper Time or Place After Arrival (2518).....	178
Section 1410. Failure to Exhibit or Deposit Documents (2519)	178
Section 1411. Bringing of Unmanifested Arms, Explosives or War Equipment (2520)	179
Section 1412. Failure to Supply Advance and Requisite Manifests (2521)	179
Section 1413. Disappearance of Manifested Goods (2522)	180
Section 1414. Discrepancy between Actual and Declared Weight of Manifested Goods (2523)	180
Section 1415. Discrepancy with the Master's or Pilot's-in-Command Report	180
Section 1416. Failure to Report Fraud (3603)	181
Section 1417. False Statement of Vessel's or Aircraft's Destination (2528)	181
Section 1418. Affixing Seals	182
Section 1419. Breaking of Seal Placed by Customs Officers (2525)	182
Section 1420. Breaking of Lock or Fastening Placed by Customs Officers (2526)	183
Section 1421. Removal, Breakage, and Alteration of Marks (3607)	183
Section 1422. Unauthorized Withdrawal of Imported Goods from Bonded Warehouse (2501-A) ..	183
Section 1423. Removing or Repacking Goods in Warehouse (3608)	184
Section 1424. Removing Goods from Customs Custody (3609)	184
Section 1425. Failure to Pay Duties, Taxes and Other Charges (2501)	184
Section 1426. Breach of Security (2506)	185
Section 1427. Failure to Keep Importation Records and Full Access to Customs Officers (3610)	185

TABLE OF CONTENTS

	Page
Section 1428. Concealment or Destruction of Evidence of Fraud (3605)	185
Section 1429. Other Offenses (2529)	186
Section 1430. Violations of this Act and Rules and Regulations in General (3612)	187

Chapter 2. PENALTIES IMPOSED UPON BUREAU EMPLOYEES

Section 1431. Statutory Offenses of Officers and Employees (3604)	188
Section 1432. Failure to Report Fraud (3603)	190
Section 1433. Liability for Other Offenses (new)	190

TITLE XV. MISCELLANEOUS PROVISIONS

Section 1500. Information, Decisions, and Rulings (new – RKC GA)	190
Section 1501. Period to Issue Ruling (new – RKC)	190
Section 1502. Publication and Confidentiality of Certain Information in Ruling (new – RKC)	191
Section 1503. Duty of District Collector to Report Rulings to the Commissioner (3501).....	191
Section 1504. Application of Established Ruling or Decision (3502).....	191
Section 1505. Authority of Officials to Administer Oaths and Take Testimony (3503)	192
Section 1506. General Security (3504)	192
Section 1507. Security (new)	192
Section 1508. Customs Service Fees (3506)	193
Section 1509. Testimony in Writing (3510)	193
Section 1510. District Collector Not Liable in Respect to Ruling in Customs Cases (3511)	193
Section 1511. Interest Prohibited to be Held by Customs Employees (3512).....	194

TABLE OF CONTENTS

	<i>Page</i>
Section 1512. Reward to Persons Instrumental in the Actual Collection of Additional Revenues Arising from the Discovery of Violations of this Act (3513)	194
Section 1513. Outsourcing of Non-Sovereign Customs Functions to Private Entities (new)	194
Section 1514. International Standards and Best Practices (new)	194

TITLE XVI. TARIFF ADMINISTRATION AND POLICY

Chapter 1. TARIFF COMMISSION

Section 1600. Chief Officials of the Tariff Commission and Qualifications (501, 502)	195
Section 1601. Appointment and Compensation of Officials and Employees (503).....	195
Section 1602. Official Seal (504)	196
Section 1603. Functions of the Commission (505).....	196
Section 1604. Reports of the Commission (507)	197
Section 1605. Access to Documents and Assistance to the Commission (508)	197
Section 1606. Sworn and Verified Statements (509, 510)	198
Section 1607. Implementing Rules and Regulations (511)	198

Chapter 2. FLEXIBLE TARIFF

Section 1608. Flexible Clause (401).....	199
Section 1609. Promotion of Foreign Trade (402)	201

Chapter 3. TARIFF NOMENCLATURE AND RATE OF DUTY

Section 1610. General Rules for the Interpretation (GRI) (103)	204
--	-----

TABLE OF CONTENTS

	<i>Page</i>
Section 1611. Tariff Nomenclature and Rates of Import Duty (104)	207
Section 1612. Tariff Nomenclature and Rates of Export Duty (514).....	207

TITLE XVII. CONGRESSIONAL OVERSIGHT COMMITTEE

Section 1700. Congressional Oversight Committee (new) ..	208
--	-----

TITLE XVIII. FINAL PROVISIONS

Section 1800. Implementing Rules and Regulations (608)	209
Section 1801. Transitory Provisions (3702).....	209
Section 1802. Saving Clause (new).....	209
Section 1803. Repealing Clause (3701)	209
Section 1804. Separability Clause (3703)	210
Section 1805. Effectivity (3704)	210