



Republic of the Philippines
OFFICE OF THE PRESIDENT
COMMISSION ON HIGHER EDUCATION

CHED MEMORANDUM ORDER (CMO)

No. 11
Series 2005

**SUBJECT: MINIMUM CURRICULAR REQUIREMENTS FOR
BACHELOR OF SCIENCE IN CUSTOMS ADMINISTRATION
(BSCA)**

In accordance with the pertinent provisions of Republic Act (RA) No. 7722, otherwise known as the "Higher Education Act of 1994," and for the purpose of rationalizing the undergraduate customs administration education in the country with the end view of keeping pace with the demands of global competitiveness, the following rules and guidelines are hereby adopted and promulgated by the Commission.

**ARTICLE I
INTRODUCTION**

Section 1. Customs Administration is the study of the administration of customs operations and brokerage. It includes a coverage of international trade practices more particularly in the import and export industry. The re-engineering of the customs administration curriculum addresses the Philippines' commitment to the World Trade Organization (WTO). This will form part of the reform measures to accelerate export growth and economic development through trade facilitation.

In a World Bank report, trade was recognized as a powerful force for growth and poverty reduction. Specifically, the greatest gains to developing countries come from improvements in the efficiency of ports and customs. Recently, the Bureau of Customs (BOC) was recognized as the second largest tax contributor to government tax revenue thus making customs administration an essential aspect for continued economic development.

**ARTICLE II
AUTHORITY TO OPERATE**

Section 2. All private higher education institutions (PHEIs) intending to offer the Bachelor of Science in Customs Administration (BSCA) must first secure proper authority from the Commission in accordance with existing rules and regulations. State universities and colleges (SUCs), and local colleges

and universities should likewise strictly adhere to the provisions in this policies and standards.

ARTICLE III PROGRAM SPECIFICATIONS

Section 3. Degree

The degree program herein shall be called Bachelor of Science in Customs Administration (BSCA).

Section 4. Program Description and General Objectives

The BSCA will prepare individuals to meet the requirements of professional customs brokers in the Philippines. It aims to develop customs brokers who are competent and knowledgeable in the import and export operations.

Specific Professions, Careers, Occupations or Trades

After completion of the program and passing the licensure examination, the graduates can pursue a career in customs brokerage and related professions. Specific opportunities are the following:

Entry-level jobs

1. Declarant – classifies articles using Harmonized System (H.S.) Codes and prepares customs requisite documents for filing at the Bureau of Customs.
2. Bureau of Customs Employee – can be assigned as Customs examiner appraiser (COO III), to check imported articles to ensure collection of lawful revenue.
3. Air/Sea Cargo Handling Documentation Clerk – prepares manifest and other customs requisite documents needed by an importer/exporter in lodging and processing of their import and export entries.
4. Staff of Bangko Sentral ng Pilipinas and other financial institutions- assists importers and exporters their foreign currency remittance and transaction and ensures that trade facilitation and liberalization is encouraged.
5. College Instructor – teaches customs and tariff administration subjects in university, college or school offering BSCA.

Advanced Office Positions

1. Owner/Incorporator of Forwarding Company or Customs Brokerage- with the required experience skills and managerial expertise he/she may set up and operate his/her own business
2. Dean/Department Head- may exercise academic leadership among faculty in developing/improving Curricular programs and maintain linkages with relevant industry and academic entities.
3. Government Official – can head a division or department of BOC or other government agency in assisting the transacting public in the clearance of cargoes and accreditation with its office or other instrumentalities
 - a. Bureau of Customs
 - b. Tariff Commission
 - c. Department of Finance
 - d. Philippine Ports Authority
 - e. Civil Aeronautics Board
 - f. Air Transport Office
 - g. Philippine Economic Zone Authority (PEZA)
 - h. Garments and Textile Export Board
 - i. Department of Trade and Industry
 - j. Maritime Industry Authority
 - k. National Economic Development Authority
 - l. Other related government agencies

Section 5. Allied Programs

Customs Administration is related to the fields of business, management and finance.

ARTICLE IV COMPETENCY STANDARDS

Section 6. Graduates of a BSCA program should be able to:

- a. Give advice or act as consultant in matters relating to tariff and customs laws, rules and regulations, and other laws, rules and regulations affecting or in connection with activities of importation and exportation;
- b. Prepare customs requisite documents for import or export;
- c. Prepare declaration of customs duties and taxes;
- d. Prepare and process import and export entries and documents required under the Tariff and Customs Code of the Philippines (TCCP) for filing with the Bureau of Customs and other government agencies.

- e. Represent importers and exporters before any government agency or private entity in cases relating to valuation and classification of import and export articles;
- f. Render professional services in matters relating to customs and tariff laws, procedures and practices; and
- g. Teach or conduct research.

ARTICLE V CURRICULUM

Section 7. Curriculum Description

The curriculum herein puts emphasis on both fields in Customs Administration: customs and tariff.

Section 8. Curriculum Outline

General Education Courses	51
Business CORE	24
Customs CORE	36
Tariff CORE	27
PE/NSTP	(14)
Total units	138 units

Section 9. General Education Courses

General education and legislated courses shall follow existing requirements. The CHED Memorandum No. 04 series 1997 (GEC-B; 51 units) is the recommended track for the BSCA program.

Section 10. Business CORE

These courses consist of four important functions of business. A student of business and management has to have basic knowledge on these four function areas.

Management	6 units
Principles of Management	3
Human Behavior in Organization (HBO)	3
Marketing	3 units
Principles of Marketing	3
Accounting	
Financial Accounting	3 units
	3
Business Communication	3 units
Finance	3 units
Basic Finance	3
Economics	3 units
International Economics	3
Computer II	3 units
Total	24 units

Section 11. Customs and Tariff CORE

The following are the foundation courses for the customs administration curriculum. These courses lay the fundamental concepts that every customs administration student has to know in the field of customs.

Customs

Customs 1- Principles of Customs Administration	3 units
Customs 2- The relationship of Customs to Int'l. Trade	3 units
Customs 3- Cargo Handling, Port Operation and Law on Common Carriers	3 units
Customs 4- Freight Forwarding and Non Vessel Operating Common Carriers	3 units
Customs 5- Warehousing in General	3 units
Customs 6- Customs Administrative And Judicial Proceedings	5 units

Customs 7-Forms, Documentations, Customs Procedures and Practices and Professional Customs Broker Practices	<i>5 units</i>
Customs 8- Ethics in Customs Brokers Profession	<i>3 units</i>
Customs 9-Practicum 1	<i>5 units</i>
Customs 10- Practicum 2	<i>3 units</i>
Tariff	
Tariff 1- The Philippine Tariff System and Its Principles	<i>3 units</i>
Tariff 2- Classification, Examination and Appraisal of Imported Articles	<i>3 units</i>
Tariff 3-Basis of Dutiable Value	<i>3 units</i>
Tariff 4-Import Taxation	<i>3 units</i>
Tariff 5-Liquidation of Import Duties	<i>5 units</i>
Tariff 6-Special Duties, Flexible Clause And other Trade Agreements	<i>5 units</i>
Tariff 7-Tariff laws and Jurisprudence	<i>5 units</i>

Section 12 Sample Program of Study (Minimum Units)

The program of study herein is *only an example*. HEIs may use this sample and modify it according to their needs provided that the minimum requirements as specified in Section 8 Article 5 are met. They may also add other courses that would enrich the program.

First Year

Semester 1	Lecture	Laboratory	Units
English I	3		3
Filipino I	3		3
Mathematics I	3		3
Natural Science I	3		3
Social Science I (Economics)	3		3
Computer I	3		3
PE	(2)		(2)
NSTP	(3)		(3)
Total	18		18

Semester 2	Lecture	Laboratory	Units
English II	3		3
Filipino II	3		3
Mathematics II (Statistics)	3		3
Economics (International Trade)	3		3
Social Science II (Psychology)	3		3
Computers II		3	3
PE	(2)		(2)
NSTP	(3)		(3)
Total	15	3	18

Second Year

Semester 1	Lecture	Laboratory	Units
Natural Science II	3		3
Management I (Principles of Mgt.)	3		3
Marketing	3		3
Humanities I	3		3
Tariff I	3		3
Customs I	3		3
PE	(2)		(2)
Total	18		18

Semester 2	Lecture	Laboratory	Units
Customs 2	3		3
Customs 3	3		3
Customs 4	3		3
Tariff 2	3		3
Humanities II	3		3
PE	(2)		(2)
Total	15		15

Third Year

Semester 1	Lecture	Laboratory	Units
Customs 5	3		3
Tariff 3	3		3
Business Communications	3		3
Management II (HBO)	3		3
Tariff 4	3		3
Accounting I	3		3
Total	18		18

Semester 2	Lecture	Laboratory	Units
Social Science III	3		3
Humanities III	3		3
Tariff 5	5		5
Customs 6	5		5
Finance	3		3
Total	19		19

Fourth Year

Semester 1	Lecture	Laboratory	Units
Customs 7	5		5
Tariff 6	5		5
Life and Works of Rizal	3		3
Social Science IV	3		3
Total	16		16

Semester 2	Lecture	Laboratory	Units
Tariff 7	5		5
Customs 8	3		3
Customs 9	5		5
Customs 10	3		3
Total	16		16

Article VI COURSE SPECIFICATIONS

Section 18 The following course specifications are for the major courses. *These course specifications are only examples.* HEIs may follow their own course specifications in the implementation of the program.

1. CUSTOMS 1- PRINCIPLES OF CUSTOMS ADMINISTRATION, Lecture

1.1 Course Description

Introduction to customs administration with emphasis on the profile of the Bureau of Customs, its organization, functions and jurisdiction as the main government agency implementing customs laws, rules and regulations and its relationship with the private sector and other government agencies.

Credit Units : 3
Pre-requisite : Completion of Economics Subject
Number of hours : 54

1.1.1 Course Content

- I. Profile of the Bureau of Customs
 - a. Vision and Mission statements
 - b. Organization, (E.O. 127, E.O 463)
 - c. Functions (Sec. 602, TCCP)
 - d. Jurisdiction (Sec. 603, TCCP)
 - e. Art. 1, Sec. 1 of the 1987 Constitution
 - f. Discussion on Smuggling and other Customs offenses (Section 3519, TCCP)

- II. Collection District and Ports of Entry
 - a. Collection districts and ports of entry thereof – Sec. 701
 - b. Power of the President to open and close any port – Sec. 702
 - c. Assignment of customs officers – Sec. 703
 - d. Seal of collector of customs – Sec. 704
 - e. Authority of Deputy Collector of Customs – Sec. 705
 - f. Appointment of special deputies with limited powers – Sec. 706
 - g. Succession of Deputy Collector to position as acting collector – Sec. 707
 - h. Designation of official as customs inspector – Sec. 708
 - i. Authority of collector to remit duties – Sec. 709
 - j. Records to be kept by customs official – Sec. 710
 - k. Port Regulation – Sec. 711
 - l. Report of collector to Commissioner – Sec. 712

III. Coastwise Trade

- a. Requirement of manifest in coastwise trade – Sec. 906
- b. Manifest required upon departure from port of entry – Sec. 907
- c. Manifest required prior to unloading at port of entry – Sec. 908
- d. Departure of vessel upon detailed manifest – Sec. 909

IV. Relationship of the Bureau of Customs with the private sector and other government agencies.

- a. The Tariff Commission
- b. The Philippine Ports Authority
- c. The Civil Aeronautics Board and Air Transport Office
- d. The Private sector (banks, importers, customs brokerage companies, shipping lines, airline companies)

Recommended reference materials:

- Tariff and Customs Code of the Philippines, Volume II, as amended
- Executive order numbers 127 and 463
- Current Customs Administrative and Memorandum Orders
- Central Bank Circular 1389
- Customs Strategic Plan/Core Plan
- Customs Code of Conduct
- Customs Integrity Plan
- Trade enhancements projects of the Bureau of Customs
- Annual report of the Commissioner

2. CUSTOMS 2- THE RELATIONSHIP OF CUSTOMS TO INTERNATIONAL TRADE, Lecture

2.1 Course Description

General principles of importation and exportation of merchandise taking into consideration government policies, laws, regulations, procedures and the significant and the vital role Customs performs on International trade.

Credit Units :	3
Pre-requisite :	Customs 1
Number of hours :	54

2.1.1 Course Content

- I. Introduction to Global Trade
- II. Importation of articles
 - a. Classification of imports
 - b. Degree of restriction of imported articles
- III. Exportation of Articles
 - a. Classification of exports
 - b. Degree of restriction of export articles
- IV. Import/Export banking procedures
 - a. Modes of payment
 - b. Terms of shipment/INCOTERM
 - c. Import procedures
 - d. Export procedures
- V. Ascertainment, collection and recovery of import duty
 - a. Importation in general, Sec. 1201 – 1211, TCCP
 - b. Entry of articles a customhouse, Sec. 1301 - 1315
 - c. Examination classification and appraisal of imported articles, Sec. 1401 – 1409
 - d. Delivery of articles, Sec. 1501 – 1508
 - e. Liquidation of duties, Sec. 1601 – 1604
 - f. Abatement and refunds, Sec. 1701 – 1708
 - g. Abandonment of imported articles, Sec. 1801-1803

Recommended reference materials

- Tariff and Customs Code of the Philippines (TCCP), Volume II, as amended
- Primer on International Trade
- Central Bank Circular number 1389
- Presidential Decree number 930
- Current Customs Administrative and Memorandum Orders
- Customs Modernization and the Trade International Superhighway, Michael Lane
- The GATT and WTO: An Introduction by Atty. Rufus Rodriguez

3. CUSTOMS 3- CARGO HANDLING, PORT OPERATION AND LAW ON COMMON CARRIERS, Lecture

3.1 Course Description

Handling of cargoes by arrastre operators under the supervision of the Bureau of Customs and the Philippine Ports Authority and the legal provisions on common carriers.

Credit Units : 3
Pre-requisite : Customs 1 and 2
Number of hours : 54

3.1.1 Course Outline

- I. Various Technical terms used in port operations
- II. Stevedoring and arrastre activities
- III. Cargo Handling Equipment
- IV. Computation of port fees
 - a. Arrastre charge
 - b. Wharfage charge
 - c. Storage charge
 - d. Demurrage charge
 - e. Legal provisions on common carriers under the Revised Civil Code
- V. Common Carriers and maritime commerce
 - a. Carriage of goods by sea act
 - b. Salvage law
 - c. Chartering, averaging, loans on bottomry and respondentia

Recommended Reference materials:

- Revised Harbor Regulations
- Port operations manual
- Airport operations manual
- Revised Civil Code of the Philippines
- Code of Commerce
- Other pertinent issuance

4. CUSTOMS 4- FREIGHT FORWARDING AND NON VESSEL OPERATING COMMON CARRIERS, Lecture

4.1 Course Description:

General principles in the forwarding of cargoes in international trade and operation of NVOCC's.

Credit Units : 3 units
Pre-requisite : Customs 1-3
Number of hours: 54

4.1.1 Course Outline

- I. Entrance and Clearance of vessels and aircrafts – Sec. 1001 - 1112
 - II. Freight Forwarding Business
 - a. Nature of business
 - b. Scope of the business
 - c. Philippine Shippers' Bureau (PSB) rules on Freight Forwarding
 - d. Civil Aeronautics Board (CAB) rules on Freight Forwarding
 - e. Uniform Customs Procedures (UCP) documents
 - III. Multi-modal transport/NVOCC
 - a. Modes of transport
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Recommended reference materials:

- PSB Manual
- Airfreight forwarding manual
- UCP 500
- CAB Manual
- Other related references

5. CUSTOMS 5-WAREHOUSING IN GENERAL, Lecture

5.1 Course Descriptions

General principles of warehousing of imported articles with emphasis on rules and regulations, policies and the actual operation of warehouses under customs supervision and those operating under Subic Bay Metropolitan Authority (SBMA), Clark Development Corporation (CDC), Philippine Economic Zone Authority (PEZA) and Special Economic Zone (SEZ).

Credit Units : 3
Pre-requisite : Customs 1-4
Number of hours : 54

5.1.1 Course Content

- I. Warehousing of imported articles
 - a. Introduction to warehousing
 - b. Warehouse receipts law
 - c. Bonded manufacturing and smelting warehouse
 - d. Transportation in bond
- II. Documentary requirements and procedures involved in:
 - a. Establishing a customs bonded warehouse
 - b. Operations of customs bonded warehouse
 - c. Release of importation consigned to customs bonded warehouses
 - d. Liquidation of importation in warehousing
- III. Policies, Documentary requirements, operation of firms under:
 - a. Garments and Textile Export Board
 - b. Subic Bay Metropolitan Authority (SBMA)
 - c. Clark Development Corporation (CDC)
 - d. Philippine Economic Zone Authority
 - e. Special Economic Zones
 - f. Duty Free Shops

Recommended reference materials:

- Tariff and Customs Code Of The Philippines, Volume I and II, As Amended
- Garments and Textile Export Board Rules and Regulations
- SBMA Rules and Regulation
- PEZA Rules and Regulation
- Customs Administrative and Memorandum Orders
- Code of Commerce

6. Customs 6-Customs Administrative and Judicial Proceedings, Lecture

6.1 Course Description

The importance of customs administrative and judicial proceedings, remedies in releasing of goods from customs custody, violations committed against the Tariff and Customs Code of the Philippines, as amended.

Credit Units : 5
Pre-requisite : Customs 1-5
Number of hours : 90

6.1.1 Course Content

- I. Search, seizures and arrest
 - a. Definition and application
 - b. Provisions of the law
 - II. Administrative proceedings.
 - a. Seizure of imported articles
 - b. Administrative protest
 - III. Judicial proceedings
 - a. Appeal of the decision
 - IV. Surcharges, Fines and forfeitures
 - V. Disposition of Property in Customs Custody
 - VI. Fees and Charges
 - VII. Case Study
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Recommended reference materials:

- Tariff and Customs Code of the Philippines, Volume II, as amended
- Current Customs Administrative Order
- Current Customs Memorandum Orders
- Philippine Constitution of 1987
- Other related references

7. Customs 7- Forms, Documentations, Customs Procedures and Practices and Professional Customs Broker Practices, Lecture

7.1 Course Description

Various forms and documentation requirements and the procedures involved in the importation and exportation of cargoes and the requirements in the practice of customs broker profession.

Credit Units	:	5
Pre-requisite	:	Customs 1-6
Number of hours:		90

7.1.1 Course Content

- I. Various import and export forms
 - a. Customs accountable forms
 - b. Shipping and airline documents
 - c. Other trade forms
- II. The Computerization program of the Bureau of Customs
- III. Documentary Requirements and Procedures involved in:
 - a. Practice Customs Brokerage Profession
 - b. Accreditation of importers
 - c. Claims for drawbacks, refunds of duties and taxes
 - d. Formal entries
 - e. Informal entries
 - f. Transshipment
 - g. Post-entry audit
 - h. Export procedures

Recommended reference materials

- Tariff and Customs Code of the Philippines, Volume I and II, as amended
- Current Customs Administrative and Memorandum Orders
- Central Bank Circular 1389
- Shipping and Airline Documents
- Civil Aeronautics Board Manual
- Maritime Industry Authority (Marina) Manual
- Revised Export Code, RA 7844
- Bureau of Customs Information System Strategic Plan (BCISSP)
- P.D. 930
- R.A. 9280
- Customs Memorandum Order
- Customs Administration Order

8. Customs 8- Ethics in Customs Broker Profession

8.1 Course Description

Discussion on the Code of Ethics for Customs Brokers.

Credit Units : 3
Pre-requisite : Customs 1-7
Number of hours : 54 hours

Recommended Reference Materials:

Code of Ethics for Customs Brokers
Tariff and Customs Code of the Philippines (Volume 1)

9. Customs 9-Practicum 1

9.1 Course Description

Summary discussion of all topics/subjects and its application in customs laws, rules and regulations.

Credit Units : 5
Pre-requisite : Customs 1-7
Number of hours : 90

9.1.1 Course Content

- I. Bureau of Customs Management
- II. Vessels and aircraft in foreign trade
- III. Ascertainment, Collection and recovery of import duty
- IV. Warehousing in general
- V. Administrative and judicial proceedings
- VI. All other topics under Customs laws

Recommended reference materials

- Customs Administrative Orders
- Customs Memorandum Orders
- Central Bank Circular 1389
- Garments And Textile Export Board Rules And Regulations
- SBMA Rules And Regulation
- PEZA Rules And Regulation
- PSB Manual
- Airfreight forwarding manual
- UCP 500
- Revised Harbor Regulations
- Port operations manual
- Airport operations manual
- Revised Civil Code
- Presidential Decree number 930/RA 7844
- Executive order numbers 127 and 463
- Civil Code of the Philippines
- Code of Commerce
- Bureau of Customs Information System Strategic Plan
- Customs in the Trade in International Superhighway, Michael Lane
- And other pertinent documents

10. Customs 10-Practicum 2

10.1. Course Description

On-the-job training. This course deals with actual practice to familiarize students with the administration, management and operation of Customs.

Credit Units : 3
Pre-requisite : Customs 1-7
Number of hours : 150 hours

10.1.1 Course Content

(150 Minimum Hours of On-the-job-training)

11. Tariff 1 - The Philippine Tariff System and its Principle, Lecture

11.1 Course Description

The study of origin of tariff from Spanish Regime to present stage and its principles

Credit Units :	3
Pre-requisites :	Completion of Economics subjects
Number of Hours:	54 hours

11.1.1 Course Content

I. History of Tariff

- a. Importance and Concept of Tariff
- b. Tariff imposed and implemented

II. Agencies of the Government Tasked to Disseminate and formulate tariff laws, rules and regulation

- a. National Economic Development Authority
- b. Bureau Of Customs
- c. Bangko Sentral ng Pilipinas
- d. Tariff Commission
- e. Department Of Finance
- f. Other related Government Agencies

III. Profile of the Tariff Commission

- a. Chief Officials of the Tariff Commission – Section 501
- b. Qualifications – Section 502
- c. Appointment and Compensation of Officials and Employees – Section 503
- d. Official Seal – Section 504
- e. Functions of the Commission – Section 505
- f. Assistance to the President and Congress of the Philippines – Section 506
- g. Reports of the Commission – Section 507
- h. Access to Documents and Assistance to the Commission – Section 508
- i. Sworn Statements – Section 509
- j. Verified Statements – Section 510
- k. Rules and regulations of the Commission – Section 511
- l. Appropriation – Section 512

IV. Tariff Reform Program, Coverage, Rationale Impact

Recommended Reference Materials:

- Tariff and Customs Code of the Philippines (Volume 1)
- Primer on New Trade and Development and Tariff Policy
- Executive Order 127/463
- Manual on Tariff History
- Other related materials

12. Tariff 2-Classification, Examination and Appraisal of Imported Articles, Lecture

12.1 Course Description

Information on proper interpretation of tariff laws and other national laws affecting our tariff and information on how to classify, examine and appraise imported articles and to compute for the customs duties, taxes and other charges.

Pre-requisites :	Tariff 1
Credit Units :	3
Number of Hours:	54 hours

12.1.1 Course Content

- I. Imported Articles subject to duty-Section 100
 - a. Prohibited Importations – Section 101
 - b. Abbreviations – Section 102
 - c. Modes of payment
 - d. Terms of shipment/INCOTERM
 - e. Rates of Import Duty – Section 104
 - II. General Rules for the Interpretation of the Harmonized System– Section 103
 - a. Introduction to the Harmonized System (Explanatory notes)
 - III. Conditionally free importation-Section 105
 - IV. Practical Exercises on Classification of Imported Articles
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Recommended Reference Materials:

- Tariff and Customs Code of the Philippines (Volume 1)
- Central Bank Circular 1389
- Explanatory Notes (Tariff Commission)
- Other related materials

13. Tariff 3- Basis of Dutiable Value

13.1 Course Description

The different methods of valuation of imported articles based on the World Trade Organization (WTO) Valuation Agreement

Credit Units :	3
Pre-requisites:	Tariff 1-2
Number of Hours:	54 hours

13.1.1 Course Content:

- I. Basis of Dutiable Value – Section 201
 - a. Methods of Valuation I-VI (RA 9135, WTO Valuation Code)
 - b. Dutiable Weight – Section 202
 - c. Rate of Exchange – Section 203
 - d. Effective Date of rates of Import Duty - Section 204

 - II. Components of Dutiable Value
 - a. Problem Illustration
 - b. Practical exercises

 - III. Components of Landed Cost
 - a. Computation of Dutiable Value
 - b. Computation of Local Charges
 - c. Computation of Value Added Tax

 - IV. Computation of Duties, Taxes and Other Charges
 - a. Single Item
 - b. Multiple Items (Proration)
 - c. Motor Vehicles, Motor Cycles and Scooters
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Recommended Reference Materials:

- Tariff and Customs Code of the Philippines (Volume 1)
- Republic Act A 9135
- CAO 5-2001
- CMO 37-2001
- WTO Valuation Code
- Other related materials

14. Tariff 4- Basic Principle of Taxation, Lecture**14.1 Course Description**

Imposition of excise taxes on imported articles as specified under the National Internal Revenue Code and those that are locally produced or manufactured based on imported materials

Credit Units :	3
Pre-requisites :	Tariff 1-2
Number of Hours:	54 hours

14.1.1. Course Content

- I. Introduction to Excise Taxes
 - a. Specific Tax
 - b. Ad Valorem Tax

- II. Computation of Specific Tax on the following materials:
 - a. Alcohol Products
 - b. Distilled Spirits
 - c. Wines
 - d. Fermented Liquor
 - e. Tobacco Products
 - f. Cigars and Cigarettes
 - g. Petroleum Products
 - h. Mineral Product
 - i. Manufactured Oils
 - j. Other Fuels

- III. Computation of Ad Valorem Tax
 - a. Motor Vehicles
 - b. Personally Owned Motor Vehicles

Recommended Reference Materials:

- National and Internal Revenue Code (NIRC as amended)
- Current Customs Administrative Order
- Current Customs Memorandum Order
- Other Related Materials

15 Tariff 5- Liquidation of Import Duties**15.1 Course Description**

Liquidation of consumption entry, warehousing entry, overpayment and short payment

Credit Units :	5
Pre-requisites :	Tariff 1-4
Number of Hours:	90 hours

COURSE OUTLINE

- I. Liquidation of Import Entries and Accomplishment Accountable Forms**
 - a. Consumption Entries
 - b. Warehousing Entries and Cancellation of Bonds
 - c. Overpayment
 - d. Short Payment

- II. Computation of Certain Articles under Section 105 (Conditionally Free Importation)**

- III. Computation of Certain Articles under Section 106 (Drawback)**

- IV. Shipment under Tentative Release/Liquidation**
 - a. Guidelines on Imposition of Surcharge
 - b. Computation of Percentage Difference

- V. Proper Accomplishment of Accountable Forms**
 - a. Import Entry and Internal Revenue Declaration (IEIRD – BC Form 236)
 - b. Rider to Import Entry and Internal Revenue Declaration (BC Form 236)

Recommended Reference Materials:

- Tariff and Customs Code of the Philippines (Volume 1)
- CMO 1-96a
- Other related materials

16. Tariff 6-Special Duties, Flexible clause and other trade agreements

Study on special duties, including computations, flexible clause in relation to trade agreements with other countries

Pre-requisite :	Tariff 1-5
Credit units :	5
Number of Hours:	90 hours

COURSE OUTLINE:

- I. Computation of Certain Articles under Special Duties
 - a) Dumping
 - b) Countervailing
 - c) Marking
 - d) Discriminatory
- II. Flexible Clause (Section 401)
- III. International Trade Agreements
 - a. ASEAN Preferential Tariff Agreement (APTA)
 - b. Asia Pacific Economic Cooperation (APEC)
 - c. ASEAN Free-Trade Area-Common Effective Preferential Tariff (AFTA-CEPT)
 - d. General Agreement on Tariff and Trade (GATT)
- IV. Other Special Trade Agreements

Recommended Reference Materials:

- General Agreement on Tariff and Trade (GATT)
- General Agreement on Trade and Services (GATS)
- Primer On New Trade Development and Tariff Policy
- WTO and GATT by: Former Bureau of Immigration and Deportation (BID) Comm. Rufus Rodriguez
- Other relevant references

17. Tariff 7 : Tariff law and Jurispudence

Review of tariff laws including the WTO valuation agreement and the various computations of import duties and taxes and latest Customs Issuances.

Credit Units : 5
Pre-requisites : Tariff 1- 6
Number of Hours : 90

Course Outline

- I.** Review lessons from Tariff 1 to Tariff 6
- II.** Practical Computation
- III.** Documentation
- IV.** Proper Accomplishment of Accountable Forms


Recommended Reference Materials:

- Tariff and Customs Code of the Philippines (Volume 1)
- Central Bank Circular 1389
- Explanatory Notes (Tariff Commission)
- General Agreement on Tariff and Trade (GATT)
- General Agreement on Trade and Services (GATS)
- Primer on New Trade Development and Policy
- WTO and GATT by: Former Bureau of Immigration and Deportation (BID) Comm. Rufus Rodriguez
- Other related materials

For strict compliance.

Pasig City, Philippines April 25, 2005

FOR THE COMMISSION


ROLANDO V. DELA ROSA

Chairman
 