

**[ BOC CUSTOMS MEMORANDUM ORDER NO. 21-  
2008, April 16, 2008 ]**

**AMENDED RULES AND REGULATIONS ON THE TREATMENT OF  
IMPORTED ARTICLES DECLARED AS OFF-QUALITY**

In view of the resurgence and increase in the number of shipments declared as stocklots, side-runs, cull rolls, seconds, mill lots, off-grade, B-grade, C-grade, used, second-hand, off-specs, sub-standard, off-quality, overruns, sweepings, overflow, recycled, "waste-waste", reconditioned, refurbished, re-fashioned, surplus, scrap, scrap metals, metal waste, cut-up, bath-roll, odd lengths, unbranded, or other descriptions purporting to convey a condition or quality other than prime, for purposes of avoiding the payment of proper duties and taxes, the following rules are hereby promulgated:

**I. Objectives**

1. This Order seeks to prevent abuses in the use of words and/or phrases such as *stocklots, side-runs, cull rolls, seconds, mill lots, off-grade, B-grade, C-grade, used, second-hand, off-specs, sub-standard, off-quality, overruns, sweepings, overflow, recycled, "waste-waste", reconditioned, refurbished, re-fashioned, surplus, scrap metals, metal waste, cut-up, bath-roll, lengths, unbranded* or analogous terms in describing imported articles in the commercial invoice and/or entry declaration for purposes of avoiding payment of the proper duties and taxes

To protect the interest of the Government by collecting the proper duties and taxes due on imported articles passed-off as substandard or off-quality but to be sold as brand new/ prime quality in the market.

To protect the health and safety of the consumers against prohibited, sub-standard and/ or hazardous products.

**II. Administrative Provisions**

All shipments/importations declared in the shipping/commercial invoice and entry as *stocklots, side-runs, cull rolls, seconds, mill lots, off-grade, IB-grade, C-grade, used, second-hand, off-specs, sub-standard, off-quality, overruns, sweepings, overflow, recycled, waste-waste", reconditioned, refurbished, re-fashioned, surplus, scrap metals, metal waste, cut-up, bath-roll, odd lengths, unbranded and other similar descriptive terms*, shall be:

1 Subject to 100% examination in the presence of FCCI/FPI technical expert pursuant to GMO9-99.

2. Subject to clearance by the District Collector who shall be the Principal Accountable Officer.