

**[CUSTOMS ADMINISTRATIVE ORDER NO. 04-
2006, March 15, 2006]**

**AMENDMENT OF CHAPTER V, PAR. C 1(A) OF CUSTOMS
ADMINISTRATIVE ORDER NO. 6-94**

[CAO NO. 06-94 Rules and Regulations for Customs Operations in the Clark Special Economic Zone]

Pursuant to Republic Act No. 7227, Proclamation No. 163, Executive Order Nos. 80 and 97 and Presidential Decree No. 66 in relation to Section 608 of the Tariff and Customs Code of the Philippines and pertinent provisions of the Revised Administrative Code of 1987, par. C.1(a) of Chapter V of CAO 6-94 is hereby amended to read as follows:

"1. ASSESSMENT OF DUTIES AND TAXES

a. Tariff Classification

The Classification of foreign articles at the time of its transfer from the Main Zone/Secured Area to the Customs Territory shall be the raw materials/input used in the manufacture or production of the finished goods for domestic sale, whether or not they have been manufactured, blended or otherwise combined with domestic articles."

All orders, rules and regulation inconsistent herewith are hereby repealed, modified or amended accordingly.

This order shall take effect fifteen (15) days after its approval and publication on the Official Gazette or in two (2) newspaper of general circulation with a copy thereof to be given to the U.P. Law Library for record purposes.

Adopted: 15 March 2006

(SGD.) NAPOLEON L. MORALES
Acting Commissioner

APPROVED:

(SGD.) MARGARITO B. TEVES
Secretary of Finance
