

**[ GTEB MEMORANDUM CIRCULAR NO. 03-003,  
March 05, 2003 ]**

**GARMENT EXPORTERS WITH RETURNED SHIPMENTS**

Please be informed that as per Bureau of Customs, the relevant provision under the Tariff and Customs Code on Returned Shipment is Section 105 (t) of the Tariff and Customs Code of the Philippines as amended. It provides that in order to avoid being charged duty and tax on returned shipment, the following documents must be presented to the Department of Finance for evaluation which has the authority to grant exemption on imported goods including those which have previously been exported from the Philippines:

1. Certificate of Identification/Inspection
2. Certificate of Shipment
3. Export Declaration

Attached are the pertinent documents\* for your guidance and information.

Adopted: 5 March 2003

(SGD.) SERAFIN N. JULIANO  
*Executive Director*

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\* Not Filed with ONAR.



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