

**[ BOC CUSTOMS MEMORANDUM ORDER NO. 3-95F,  
September 01, 1999 ]**

**AMENDMENTS TO CUSTOMS MEMORANDUM ORDER NO. 3-95B**

I. Amended Provision

Subparagraph 3.4.4 of Paragraph 3.4 of CMO 3-95B shall henceforth be read:

"3.4.4.1 x x x

"3.4.4.2 In cases where the CRF classification is clearly and grossly erroneous, such as when an imported article is specifically described and classified in a particular tariff heading or when an article is specifically excluded by the Section or Chapter Notes, but the CRF classification is still to the contrary, the importer shall pay the customs duties, taxes and other charges based on the correct classification as approved by the District Collector of Customs.

II. Effectivity

This Order shall take effect immediately.

Adopted: 01 Sept. 1999

(SGD.) NELSON A. TAN  
*Commissioner*



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