REVIEWER IN CUSTOMS LAWS

The Secrets of Passing (and TOPPING) the Customs Broker Licensure Examinations

Customs Modernization & Tariff Act, Its Implementing Rules and Regulations, and the Customs Brokers Act of 2004, as amended

ERWIN C. ANDAYA

Exemplary Passer, 2020/2021 Bar Examinations 3rd Placer, 2010 Customs Broker Licensure Exam

REVIEWER IN CUSTOMS LAWS

2022 Edition

by

ERWIN C. ANDAYA

Exemplary Passer, 2020/2021 Bar Examinations (Rating of 87.88%) * 3rd Placer, 2010 Customs Broker Licensure Exam (Rating of 87.50%) * BS Customs Administration (Magna cum Laude), University of Cebu (UC) * Master in Public Administration, Cebu Technological University * Master in Business Administration, UC Graduate School * Juris Doctor (JD), University of Cebu School of Law * Lecturer, UC College of Customs Administration* Administrative Officer IV, Bureau of Customs

PHILIPPINE COPYRIGHT, 2022 by

ERWIN C. ANDAYA

No. 1286

No portion of this book may be copied or reproduced in books, pamphlets, outlines or notes, whether printed, mimeographed, typewritten, copied in different electronic devices or in any other form, for distribution or sale, without the written permission of the author except brief passages in books, articles, reviews, legal papers, and judicial or other official proceedings with proper citation.

Any copy of this book without the **signature** of the author on this page either proceeds from an illegitimate source or is in possession of one who has no authority to sell, purchase or distribute the same.

ILLEGAL COPYING OR REPRODUCTION OF THIS BOOK IS THE WORST FORM OF DISHONESTY.
REMEMBER YOU ARE TAKING THE MOST IMPORTANT EXAM IN YOUR LIFE.

ISBN: 978-621-02-1872-5

Printed and Published by:

Central Book Supply, Inc. 927 Phoenix Bldg., Quezon Ave., Quezon City

www.central.com.ph

TABLE OF CONTENTS

Chapter 1	Introduction to Tariff and Customs	7
Chapter 2	Preliminary Provisions of the CMTA	12
Chapter 3	The Bureau of Customs	27
Chapter 4	Police Authority under the CMTA	44
Chapter 5	Importation and Exportation	57
Chapter 6	Assessment and Examination of Goods	85
Chapter 7	Administrative and Judicial Proceedings	100
Chapter 8	Post Clearance Audit and Civil Remedies for	161
	the Collection of Duties and Taxes	
Chapter 9	Offenses and Penalties	175
Chapter 10	Duty Drawback and Refund	204
Chapter 11	Third Parties	203
Chapter 12	Methods of Valuation	232
Chapter 13	Tax and Duty Deferment, Preference and	251
	Exemption	
Chapter 14	Tariff Administration and Policy	288
Chapter 15	Miscellaneous Provisions	297
Chapter 16	Customs Brokers Act of 2004, as amended	305
	Table of Relevant Laws and Issuances vis-a-vis	318
	CMTA provisions	