



Republic of the Philippines
Professional Regulation Commission
Manila



PROFESSIONAL REGULATORY BOARD FOR CUSTOMS BROKERS
RESOLUTION NO. 04
Series of 2017

**INCORPORATING R. A. NO. 10863 OR THE CUSTOMS MODERNIZATION AND
TARIFF ACT IN THE SYLLABI AND TABLES OF SPECIFICATION (TOS) OF THE
SUBJECTS IN THE CUSTOMS BROKERS LICENSURE EXAMINATION (CBLE)**

Argon
WHEREAS, Section 9 (h) of Republic Act (R. A.) No. 8981 or the PRC Modernization Act of 2000, provides that the Professional Regulatory Boards shall prepare, adopt and issue the syllabi or the Tables of Specifications (TOS) of the subjects for examinations, in consultation with the academe; determine and prepare the questions for the licensure examinations which shall strictly be within the scope of the syllabus or the TOS of the subject for examination;

WHEREAS, Sections 7 (d) and 15 Republic Act No. 9280 or the Customs Brokers Act of 2004 respectively provides for the power of the Professional Regulatory Board for Customs Brokers (Board) to prepare and modify the questions for examination and prescribe the syllabi of the subjects for examination and their relative weights as well as to reclassify, rearrange, modify, add to or exclude from any of the examination subjects in order to conform to the technological and modern changes;

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WHEREAS, the Professional Regulatory Board for Customs Brokers (Board) issued Resolution Nos. 2015-03 and 2016-02 on the revised syllabi and TOS of the subjects in the Customs Brokers Licensure Examination (CBLE), with a caveat that there shall be future amendments in the syllabi and TOS as therein prescribed in view of the enactment of R. A. No. 10863 or the Customs Modernization and Tariff Act;

WHEREFORE, the Board has **RESOLVED**, as it hereby **RESOLVES**, to incorporate R. A. No. 10863 or the Customs Modernization and Tariff Act in the syllabi and TOS of the subjects in the CBLE, which are appended to this Resolution as "**Annex A**" and "**Annex B**", respectively.

RESOLVED FURTHER, that these syllabi and TOS shall be applied in the November 2017 CBLE onwards.

This Resolution, together with its Annexes, shall take effect after fifteen (15) days following its publication in the Official Gazette or in any newspaper of general circulation in the Philippines.

INCORPORATING R. A. NO. 10863 OR THE CUSTOMS MODERNIZATION AND
TARIFF ACT IN THE SYLLABI AND TABLES OF SPECIFICATION (TOS) OF
THE SUBJECTS IN THE CUSTOMS BROKERS LICENSURE EXAMINATION (CBLE)

Done the City of Manila this 30th day of August 2017.


NENETTE T. DAGONDON
Chairperson


ROLANDO L. DE JESUS
Member

VACANT
Member

ATTESTED:


ATTY. LOVELIKA T. BAUTISTA
OIC, Secretary to the Professional Regulatory Boards

APPROVED:

TEOFILO S. PILANDO, JR.
Chairman


ANGELINE T. CHUA CHIACO
Commissioner


YOLANDA D. REYES
Commissioner

O-CH/O-COI/O-COII/PRB-CB/D-LID/D-SPRB
TSP/ATCC/YDR/NTD/ERII/LTB

DATE OF PUBLICATION IN THE
OFFICIAL (GAZETTE): Philstar 9-7-17
DATE OF EFFECTIVITY: 9-22-17

PROFESSIONAL REGULATORY BOARD FOR CUSTOMS BROKERS

SYLLABI-2017 CUSTOMS BROKER LICENSURE EXAMINATION (CBLE)

SUBJECT: 1

CUSTOMS LAWS, RULES, REGULATIONS, ETHICS AND CUSTOMS BROKER PRACTICES (25%)

A. CUSTOMS ADMINISTRATION ESSENTIALS: (40%)

1. General Common Provisions Sec. 101-114 (RA 10863)
2. Types of Importation Sec. 115-119
3. Bureau of Customs
 - 3.1 General Administration Sec 200-205
 - 3.2 Customs Districts and Ports of Entry Sec. 206-213
 - 3.3 Exercise of Police Authority Sec. 214-224
 - 3.4 Customs Jurisdiction Sec.300
 - 3.5 Customs Control Sec. 301-307
4. Customs Fees and Charges Sec. 1300-1301
5. Miscellaneous CMTA Provisions Sec.1500-1514
6. Congressional Oversight Committee Sec. 1700
7. Final Provisions

B. ADMINISTRATIVE AND JUDICIAL PROCEEDINGS (40%)

1. Advance Ruling and Dispute Ruling Sec. 1100-1105
2. Protest Sec. 1106-1110
3. Alert Orders Sec. 1111-1112
4. Seizure, Forfeiture and Authority of the Commissioner to Make Compromise Sec. 1113-1125
5. Appeal in Protest and Forfeiture Cases Sec.1126-1128
6. Abandonment Sec.1129-1130
7. Civil Remedies for the Collection of Duties and Taxes Sec. 1132-1134
8. Judicial Proceedings Sec 1135- 1138
9. Disposition of Property in Customs Custody Sec. 1139-1151
10. Penalties Imposed Upon Bureau of Customs Employees Sec 1431-1433

C. ETHICS AND PRACTICES OF THE CUSTOMS BROKER PROFESSION (20%)

1. Code of Ethics and Code of Technical Standards
2. Customs Brokers Act 2004 (RA 9280) and CPD Law (RA 10912)
3. BIR, BOC and OTHER Regulatory Agencies Affecting the Customs Brokers Profession
4. PRC-PRB Issuances Relative to the CB Profession



PROFESSIONAL REGULATORY BOARD FOR CUSTOMS BROKERS

SUBJECT: 2

CUSTOMS DOCUMENTATIONS, CLEARANCE AND PROCEDURES (25%)

A. CUSTOMS CLEARANCE THROUGH FORMAL AND INFORMAL ENTRY PROCESS (30%)

1. IMPORT CLEARANCE AND FORMALITIES
 - 1.1 Goods Declaration Sec. 400-418
 - 1.2 Examination of Goods Sec. 419-422
 - 1.3 Assessment and Release Sec. 423 - 436
 - 1.4 Special Proceedings
2. CONDITIONALLY TAX AND/OR DUTY EXEMPT IMPORTATION Sec. 800
3. RELIEF CONSIGNMENT Sec. 120-121
4. SPECIAL PROCEDURES Sec. 437-440
5. EXPORT CLEARANCE AND FORMALITIES Sec. 500-503

B. CUSTOMS PORT OPERATIONS (30%)

1. Customs Transit Sec 600-602
2. Customs Transshipment Sec. 603-604
3. Customs Warehouses Sec 801-813
4. Free Zones Sec. 814-817
5. Stores Sec. 818- 821
6. Carriers, Vessels and Aircrafts Sec. 1201-1225
7. Third Parties/AEOs Sec. 1226-1228

C. POST CLEARANCE AUDIT (20%)

1. Audit and Examination of Records Sec. 1000
2. Scope of the Audit
3. Access to Records
4. Requirement to keep records
5. Power of the Commissioner to Obtain Information and Issue Summons
6. Failure to Pay Correct Duties and Taxes on Imported Goods
7. Records to be kept by the Bureau Sec. 1006

D. MISCELLANEOUS TOPICS (20%)

1. Drawback Sec. 900-902
2. Refund and Abatement Sec. 903-913
3. Crimes and other Offenses Sec. 1400-1430
4. Miscellaneous Provisions Sec. 1500-1514



SUBJECT: 3

TARIFF LAWS, RULES, REGULATIONS AND INTERNATIONAL TRADE (25%)

A. GENERAL PRINCIPLES IN TARIFF AND INTERNATIONAL TRADE LAW (15%)

1. Customs Duties, elements and processes
2. Tax and/or Duty-Exemption
3. Tariff Commission Sec. 1600-1607
4. Flexible Tariff Sec. 1608-1609

B. RULES AND AGREEMENTS IN INTERNATIONAL TRADE (15%)

- a. ASEAN
- b. APEC
- c. WTO
- d. WCO/RKC
- e. H.S.
- f. UNCTAD
- g. FTAs

C. RULES OF ORIGIN (10%)

D. CUSTOMS VALUATION SYSTEMS Sec. 700-708 (25%)

- a. Transaction Value Systems

E. TARIFF NOMENCLATURE AND RATE OF DUTY Sec. 1610-1612 (15%)

- a. General Rules for the Interpretation (GRI)
- b. Tariff Nomenclature and Rates of Import Duty
- c. Tariff Nomenclature and Rates of Export Duty

F. CONCEPTS OF SPECIAL DUTIES AND TRADE REMEDIES Sec. 709-714 (10%)

- a. Government's Right of Compulsory Acquisition
- b. Marking of Imported Goods and Containers
- c. Dumping Duty
- d. Countervailing Duty
- e. Discrimination by Foreign Countries

G. ICC INCOTERMS RULES 2010 AND MODE OF PAYMENTS (10%)

- a. ICC INCOTERMS
- b. Mode of Payments



PROFESSIONAL REGULATORY BOARD FOR CUSTOMS BROKERS

SUBJECT: 4

CLASSIFICATION AND PRACTICAL COMPUTATIONS (25%)

A. PART I CLASSIFICATION:

A.1 TARIFF CLASSIFICATION ON IMPORTED GOODS (20%)

B. PART II PRACTICAL COMPUTATIONS:

A. COMPUTATION OF DUTIABLE VALUE AND CUSTOMS DUTY (20%)

1. DETERMINATION OF DUTIABLE VALUE
 - 1.1. Determination of Customs Value
 - 1.2. Determination of Dutiable Freight Charges
 - 1.3. Determination of Dutiable Insurance
2. Determination of applicable ICC Incoterms (Section 415, CMTA)
3. Determination of Dutiable Value under Method 1 to 6 including application of allowable adjustments (Section 700 to Section 706, CMTA)
4. Determination of Dutiable Value for personally owned brand new/used automobiles
5. Determination of Customs Duty based on MFN, ATIGA and other preferential duty rates under the various FTAs

B. COMPUTATION OF DUTIES/TAXES AND OTHER CHARGES FOR SINGLE, MULTIPLE ITEMS (PRO-RATA) FOR ASSESSMENT PURPOSES (20%)

1. Determination of taxable charges
 - 1.1 Bank Charges
 - 1.2 Brokerage Fee
 - 1.3 Arrastre Charges
 - 1.4 Import Processing Fee
2. Determination of Landed Cost
3. Determination of VAT
4. Determination of re-export bond for conditionally tax/duty exempt importation (Section 800, CMTA)
5. Determination of duties, taxes and other charges subject or exempt from import VAT or Excise Tax



PROFESSIONAL REGULATORY BOARD FOR CUSTOMS BROKERS

C. COMPUTATION OF SPECIAL DUTIES AND TRADE REMEDY MEASURES (6%)

1. Determination of Marking Duty (section 710, CMTA)
2. Determination of Dumping Duty (Section 711, CMTA/RA 8782)
3. Determination of Safeguard Duty (Section 712, CMTA/RA 8800)
4. BOC Acquisition cost for undervalued imported goods (Section 709, CMTA)

D. COMPUTATION OF EXCISE TAXES ON IMPORTED GOODS (14%)

1. Alcohol Products (RA 10351) – Distilled Spirits, Wines and Fermented Liquors
2. Tobacco Products, Cigars and Cigarettes (RA 10351)
3. Petroleum/Mineral Products (RA 9337)
4. Non-essential Goods
5. Automobiles (RA 9224/CMO 29-2014)
 - 5.1 Brand new consigned to car dealers
 - 5.2 Brand new consigned to privilege and non-privilege individuals
 - 5.3 Used consigned to Filipino returning residents, immigrants with 13A/13G visas or those with dual citizenships
 - 5.4 Used consigned to Filipino returning Diplomats/DFA Officials
 - 5.5 Local purchase sold by privilege persons to non-privilege individuals

E. COMPUTATION OF ACTUAL PORT CHARGES FOR IMPORT/EXPORT CARGOES AT MAJOR PORTS (10%)

1. Arrastre Charges (SH/MICP)
2. Wharfage Dues (SH/MICP)
3. Storage Charges (SH/MICP, Off-Dock CY/CFS and NAIA)
4. Reefer Charges (SH/MICP)

F. DETERMINATION OF FINES, SURCHARGES AND OTHER PENALTIES (10%)

1. Imposition of Fine for failure to pay correct duties and taxes on imported goods (Section 1005, CMTA)
2. Settlement of seizure cases by payment of fine or redemption value (Section 1124, CMTA)
3. Surcharge for undervaluation, misdeclaration and misclassification for imported goods (Section 1400, CMTA)
4. Surcharge for failure or refusal of party to give evidence or submit documents for assessment (Section 402, CMTA)
5. Surcharge for failure to declare baggage (Section 1404, CMTA)
6. Surcharge for unauthorized withdrawal of imported goods from CBWs (Section 1422, CMTA)
7. Surcharge for failure within the prescriptive period to pay duties, taxes and other charges (Section 1425, CMTA)

NOTE: CUT OFF: MARCH 31, 2017

ISSUANCES NOT INCONSISTENT WITH THE PROVISION OF RA 10863-CMTA SHALL REMAIN VALID UNLESS THE SAME WILL BE REPEALED OR AMENDED ACCORDINGLY.

(PLS REFER TO SECTION 1802- SAVING CLAUSE RA 10863-CMTA)





REPUBLIC OF THE PHILIPPINES
PROFESSIONAL REGULATION COMMISSION



BOARD FOR CUSTOMS BROKERS

As of March 2, 2017

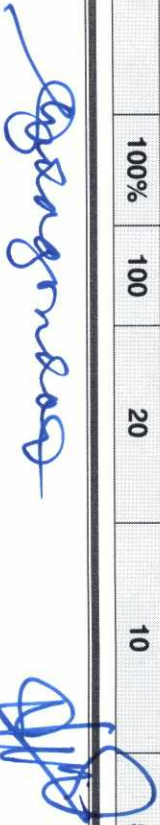


CUSTOMS BROKER LICENSURE EXAMINATION (CBLE)
TABLE OF SPECIFICATIONS
In Customs Laws, Rules, Regulations, Ethics and Customs Broker Practices (25%)
(Subject)

		QUALIFICATION DESCRIPTORS (L6 and L7)						
		KNOWLEDGE, SKILLS, VALUES (30%)		APPLICATION (50%)	DEGREE OF INDEPENDENCE (20%)			
OUTCOMES/COURSE/CONTENT) TOPIC	WEIGHT	NO. OF ITEMS	REMEMBERING	UNDERSTANDING	APPLICATION	ANALYSIS	EVALUATION	CREATION
A. CUSTOMS ADMINISTRATION ESSENTIALS	40%	40	10	2	23	5		
The examinees will be able to do the following:								
1. Recognize and interpret the General Common Provisions of the Customs Modernization and Tariff Act or Republic Act No. 10863	8%	8	3		5			
2. Identify and classify different Types of Importation	4%	4	3	1				
3. Illustrate and distinguish the Bureau of Customs – General Administration, Customs Districts and Ports of Entry, Exercise of Police Authority, Customs Jurisdiction and Customs Control.	18%	18			18			
4. Identify the various Customs Fees and Charges imposed by the Bureau of Customs	1%	1	1					
5. Recognize and analyze the Miscellaneous Provisions of CMTA	7%	7	2			5		
6. State the Congressional Oversight Committee and its function	1%	1	1					
7. Explain the importance of Final Provision of CMTA	1%	1		1				



B. ADMINISTRATIVE AND JUDICIAL PROCEEDINGS		40%	40	6	6	18	5	5	
The examinees will be able to do the following:									
1.	Identify and analyze the provision on Advance Ruling and Dispute Ruling	6%	6	2			4		
2.	Apply the provision of Protest in the Bureau of Customs	5%	5			5			
3.	Illustrate the application of Alert Orders	2%	2			2			
4.	Explain and evaluate the provisions on Seizure, Forfeiture and Authority of the Commissioner of Customs to Make Compromise	8%	8		3			5	
5.	Described the Appeal process in Protest and Forfeiture Cases	2%	2		2				
6.	Identify and Distinguish the provision of Abandonment in the Bureau of Customs	2%	2	1			1		
7.	Apply the Civil Remedies for the Collection of Duties and Taxes of the Bureau of Customs	3%	3			3			
8.	Demonstrate the Judicial Proceedings of the Bureau of Customs	1%	1		1				
9.	Identify and interpret the provision of Disposition of Property in Customs Custody	9%	9	1		8			
10.	Define the various Penalties Imposed upon the Bureau of Customs Employees under CMTA	2%	2	2					
C. ETHICS AND PRACTICES OF THE CUSTOMS BROKER PROFESSION		20%	20	4	2	9		5	
The examinees will be able to do the following:									
1.	Explain and illustrate the application of the Code of Ethics and Code of Technical Standards for Customs Broker as per PRBCB Resolution No. 05, Series of 2015	7%	7		2	5			
2.	State and assess the provision of Customs Brokers Act of 2004 and the Continuing Professional Development Law affecting Customs Broker	7%	7	2				5	
3.	Recognize and illustrate the various local taxation requirements affecting the practice of Customs Broker such as BIR, BOC, and other Regulatory Agencies	5%	5	1		4			
4.	Identify various PRC-PRBCB Issuances relative to the Customs Broker Profession	1%	1	1					
TOTAL		100%	100	20	10	50	10	10	



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As of March 2, 2017



CUSTOMS BROKER LICENSURE EXAMINATION (CBLE)
TABLE OF SPECIFICATIONS
In Customs Documentations, Clearance and Procedures (25%)

OUTCOMES(COURSE/CONTENT TOPIC)		WEIGHT	NO. OF ITEMS	QUALIFICATION DESCRIPTORS (L6 and L7)					
				KNOWLEDGE, SKILLS, VALUES (30%)		APPLICATION (50%)		DEGREE OF INDEPENDENCE (20%)	
				REMEMBERING	UNDERSTANDING	APPLICATION	ANALYSIS	EVALUATION	CREATION
A. CUSTOMS CLEARANCE THROUGH FORMAL AND INFORMAL ENTRY PROCESS		30%	30	5	5	15	5		
The examinees will be able to do the following:									
1. Describe and illustrate the various Import Clearance and Formalities in the Bureau of Customs pertaining to Goods Declaration, Examination of Goods, the Assessment and Release of Goods, and other Special Proceedings on Customs documentation and procedures		15%	15		5	10			
2. Discuss and apply the provisions on Conditionally Tax and/or Duty Exempt Importations under CMTA		8%	8			5	3		
3. Recall the various Relief Consignment in the Bureau of Customs		2%	2	2					
4. Define and distinguish different Special Procedures in the Bureau of Customs relating to import documentation and processes		2%	2				2		
5. Explain and analyze the provision on Export Clearance and Formalities		3%	3	3					
B. CUSTOMS PORT OPERATIONS		30%	30	2	6	16	5	1	
The examinees will be able to do the following:									
1. Differentiate and illustrate documentation and procedural requirements under Customs Transit to Customs Transshipment under the CMTA Law		9%	9		3	6			
2. Identify and distinguish clearance and procedures of shipments under Customs Warehouses and Free Zone transactions		7%	7	2			5		

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3.	Describe and apply the clearance procedures of various Stores transaction	3%	3		1	2			
4.	Discuss and interpret various clearance and formalities of Carriers, Vessels and Aircrafts arriving and departing at any Port of Entry in the Philippines	10%	10		2	8			
5.	Evaluate the provisions on Third Parties in Customs clearance	1%	1					1	
C. POST CLEARANCE AUDIT									
The examinees will be able to do the following:									
1.	Demonstrate and analyze the requirements of the Bureau of Customs in Audit and Examination of records, the Scope of Audit, Access to Records, and Record Keeping	12%	12			8	4		
2.	Illustrate the Power of the Commissioner of Customs to obtain information and issue Summons	4%	4			4			
3.	State the provision on the Failure to Pay Correct Duties and Taxes on Imported Goods	2%	2	2					
4.	Classify the requirements of the Records to be kept under Post Clearance Audit	2%	2		2				
D. MISCELLANEOUS TOPICS									
The examinees will be able to do the following:									
1.	Identify and distinguish clearance and procedures in applying Drawback	1%	3	3					
2.	Differentiate the requirements on documentation and procedures on various Refund and Abatement processes	2%	6		2		4		
3.	Demonstrate various documentation and procedures in applying the Miscellaneous Provisions of the CMTA	2%	2		2				
4.	Define and interpret the provisions on Crimes and Other Offenses under CMTA law	5%	9		2	4	3		
TOTAL		100%	100	12	19	47	21	1	



REPUBLIC OF THE PHILIPPINES
PROFESSIONAL REGULATION COMMISSION

BOARD FOR CUSTOMS BROKERS

As of March 2, 2017



CUSTOMS BROKER LICENSURE EXAMINATION (CBLE)
TABLE OF SPECIFICATIONS
In Tariff Laws, Rules, Regulations and International Trade (25%)
(Subject)

OUTCOMES(COURSE/CONTENT) TOPIC		WEIGHT	NO. OF ITEMS	QUALIFICATION DESCRIPTORS (L6 and L7)					
				KNOWLEDGE, SKILLS, VALUES (30%)	APPLICATION (50%)	DEGREE OF INDEPENDENCE (20%)			
A. GENERAL PRINCIPLES IN TARIFF AND INTERNATIONAL TRADE LAW		15%	15	2	1	8	3	1	
The examinees will be able to do the following:									
1.	Select and illustrate the Elements and Processes of Customs Duties	5%	5		1	4			
2.	Choose and differentiate various imported goods subject to Tax and/or Duty Exemption	5%	5			4	1		
3.	Recognize and analyze the function of the Tariff Commission in the International Trade	3%	3	1			2		
4.	Identify and evaluate the provisions on Flexible Tariff under CMTA	2%	2	1				1	
B. RULES AND AGREEMENT IN INTERNATIONAL TRADE		15%	15	5	4	3	3		
The examinees will be able to do the following:									
1.	Identify, describe, apply and distinguish the various Rules and Agreements and participation of the Philippines under ASEAN, APEC, WTO, WCO, Revised Kyoto Convention, Harmonized System, and UNCTAD	15%	15	5	4	3	3		
C. RULES OF ORIGIN		10%	10	3		5	2		
The examinees will be able to do the following:									
1.	State, illustrate and analyze the different Free Trade Agreement pertaining to the application of Rules of Origin and Operational Certification Procedures	10%	10	3		5	2		
D. CUSTOMS VALUATION		25%	25	2	6	13	4		
The examinees will be able to do the following:									
1.	Define, explain, apply, and compare the Basis of Valuation, the Sequential Application and the Transaction Value System in the Philippines	25%	25	2	6	13	4		



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CUSTOMS BROKER LICENSURE EXAMINATION (CBLE)
TABLE OF SPECIFICATIONS
In Tariff Laws, Rules, Regulations and International Trade (25%)

(Subject)

OUTCOMES(COURSE/CONTENT) TOPIC	WEIGHT	NO. OF ITEMS	QUALIFICATION DESCRIPTORS (L6 and L7)					
			KNOWLEDGE, SKILLS, VALUES (30%)	APPLICATION (50%)	DEGREE OF INDEPENDENCE (20%)			
E. TARIFF NOMENCLATURE AND RATE OF DUTY The examinees will be able to do the following: 1. Describe, employ and distinguish the application of the General Rules for the Interpretation on classification of goods and its tariff nomenclature 2. identify and apply the Tariff Nomenclature and Rates of Import Duty 3. Identify and apply the Tariff Nomenclature and Rates of Export Duty	15%	15	2	2	8	3		
F. CONCEPTS OF SPECIAL DUTIES AND TRADE REMEDIES The examinees will be able to do the following: 1. Explain and discuss the provision of the Government's Right of Compulsory Acquisition 2. Identify, interpret, and analyze the concepts of Marking of Imported Goods and Containers 3. Interpret the concepts of trade remedy measures. Dumping and Countervailing Duty 4. Recognize the measures applicable in case of Discrimination by Foreign Countries	10%	10	2	1	5	2		
G. ICC INCOTERMS RULES 2010 AND MODE OF PAYMENTS The examinees will be able to do the following: 1. Identify and apply the various trade terms(Incoterms 2010) as implemented by International Chamber of Commerce (ICC) 2. Differentiate and distinguish the different modes of payment in International Trade	10%	10	1	3	5	2		
TOTAL	100%	100	16	17	47	19	1	



REPUBLIC OF THE PHILIPPINES
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BOARD FOR CUSTOMS BROKERS

As of March 2, 2017



CUSTOMS BROKER LICENSURE EXAMINATION (CBLE)
TABLE OF SPECIFICATIONS
In Classification and Practical Computations (25%)
(Subject)

OUTCOMES(COURSE/CONTENT) TOPIC	WEIGHT	NO. OF ITEMS	QUALIFICATION DESCRIPTORS (L6 and L7)					
			KNOWLEDGE, SKILLS, VALUES (30%)		APPLICATION (50%)	DEGREE OF INDEPENDENCE (20%)		
			REMEMBERING	UNDERSTANDING		ANALYSIS	EVALUATION	CREATION
PART I								
A. CLASSIFICATION	20%	10	3		5	2		
The examinees will be able to do the following:								
1. Identify, illustrate and analyze the proper Tariff Classification on Imported Goods in accordance with the General Rules for the Interpretation, HS and FTA Rules of Origin	20%	10	3		5	2		
PART II								
A. COMPUTATION OF DUTIABLE VALUE AND CUSTOMS DUTY	20%	10	1	3	5	1		
The examinees will be able to do the following:								
1. Compute the different Determination of Dutiable Value by application of Customs Value, Dutiable Freight, and Dutiable Insurance	6%	3			2	1		
2. Identify and describe the modes of payments and trade terms in determination of applicable ICC Commercial Terms using Incoterms 2010	6%	3	1	2				
3. Apply the various Method of Valuation from Method 1 to 6 and other allowable Adjustment in Determination of Dutiable Value	2%	1			1			
4. Discuss and use the value declared or Book value for Personally Owned Brand New or Used Automobiles in Determination of Dutiable Value	4%	2		1	1			
5. Illustrate the application of Rate of Duty using the MFN, ATIGA, and other Preferential Duty Rates under the various FTAs in Determination of Customs Duty	2%	1			1			

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REPUBLIC OF THE PHILIPPINES
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BOARD FOR CUSTOMS BROKERS
As of March 2, 2017



CUSTOMS BROKER LICENSURE EXAMINATION (CBLE)
TABLE OF SPECIFICATIONS
In Classification and Practical Computations (25%)
(Subject)

B. COMPUTATION OF DUTIES/TAXES AND OTHER CHARGES FOR SINGLE, MULTIPLE ITEMS (PRO-RATA) FOR ASSESSMENT PURPOSES	20%	10		1	8	1			
The examinees will be able to do the following:									
1. Explain and solve the application of various Taxable Charges such as Bank Charges, Brokerage Fee, Arrastre Charges, and Import Processing Fee in determination of Landed Cost or VAT Base, as well as, Determination of Value Added Tax	8%	4			4				
2. Calculate the proper amount in Determination of Security to be posted under Re-Export transaction under the provision of Conditionally Tax and/or Duty Exemption Importation (Section 800 of CMTA)	8%	4			4				
3. Solve and distinguish import transaction in Determination of Duties, Taxes, and Other Charges that are subject or exempt from Import VAT or Excise Tax	4%	2		1		1			
C. COMPUTATION OF SPECIAL DUTIES AND TRADE REMEDY MEASURES	6%	3		1	1	1			
The examinees will be able to do the following:									
1. Describe, solve and analyze the various imposition of trade remedies in Determination of Marking Duty, Dumping Duty, Safeguard Duty and the Bureau of Customs Acquisition Cost for the Undervalued Imported Goods under Section 709 of CMTA	6%	3		1	1	1			

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REPUBLIC OF THE PHILIPPINES
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BOARD FOR CUSTOMS BROKERS
As of March 2, 2017



CUSTOMS BROKER LICENSURE EXAMINATION (CBLE)
TABLE OF SPECIFICATIONS
In Classification and Practical Computations (25%)
(Subject)

OUTCOMES(COURSE/CONTENT) TOPIC		WEIGHT	NO. OF ITEMS	QUALIFICATION DESCRIPTORS (L6 and L7)					
				KNOWLEDGE, SKILLS, VALUES (30%)	APPLICATION (50%)	DEGREE OF INDEPENDENCE (20%)			
D. COMPUTATION OF EXCISE TAXES ON IMPORTED GOODS		14%	7		7				
The examinees will be able to do the following:									
1.	Calculate the various Excise Taxes on Imported Goods such as on Alcohol Products; Tobacco Products, Cigars, and Cigarettes under Republic Act No. 10351; Petroleum/Mineral Products; on Non-Essential Goods; and Automobiles as per Republic Act No. 9224 and CMO 29-2014	14%	7		7				
E. COMPUTATION OF ACTUAL PORT CHARGES FOR IMPORT/EXPORT CARGOES AT MAJOR PORTS		10%	5		3	2			
The examinees will be able to do the following:									
1.	Calculate and distinguish the various computation on the Actual Charges (Manila Port/Airport) in determination of the applicable Arrastre Charges, Wharfage Dues, Storage, and Reefer Charges	10%	5		3	2			
F. DETERMINATION OF FINES, SURCHARGES AND OTHER PENALTIES		10%	5	1	3	1			
The examinees will be able to do the following:									
1.	Solve the applicable amount of fine for Failure to Pay Correct Duties and Taxes on Imported Goods	2%	1		1				
2.	Demonstrate and analyze the process of settlement of Seizure cases by Payment of Fine or Redemption of value in Forfeiture Cases	4%	2	1		1			
3.	Calculate the imposition of Surcharges on Undervaluation, Misdeclaration and Misclassification; Failure or Refusal of Party to Give Evidence or Submit Documents for Assessment; Failure to Declare Baggage; Unauthorized Withdrawal of Imported Goods from CBW; and Failure to Pay Duties, Taxes and Other Charges within the Prescriptive Period	4%	2		2				
TOTAL		100%	50	4	6	32	8		

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