

NAAGUL

HANDBOOK ON THE TARIFF AND CUSTOMS CODE OF THE STATES  
AS AMENDED, AND THE CUSTOMS BROKERS ACT  
(R.A. 9280) and its Implementing Rules and Regulations

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**HANDBOOK  
ON THE  
TARIFF AND CUSTOMS CODE OF THE PHILIPPINES,  
AS AMENDED, AND THE  
CUSTOMS BROKERS ACT OF 2004 (R.A. 9280)  
and its  
Implementing Rules and Regulations  
with  
Related Laws, Rules & Regulations, DOJ Opinions, BOC, DOF  
and CTA Decisions,  
American and Philippine Jurisprudence up to September 2005  
and  
Customs Brokers Licensure and Bar Examinations Q & A  
on Tariff and Customs up to 2005**

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**by**

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