

# THE CUSTOMS MODERNIZATION AND TARIFF ACT:

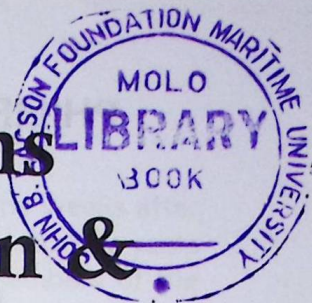
## COMMENTS & CASES

FIRST EDITION

**ERWIN C. ANDAYA**

Exemplary Passer, 2020/21 Bar Examinations  
3rd Placer, October 2010 Customs Broker  
Licensure Examination

# The Customs Modernization & Tariff Act: *Comments and Cases*



by

**ERWIN C. ANDAYA**

Exemplary Passer, 2020/21 Bar Examinations (87.88%) \*  
3<sup>rd</sup> Placer, October 2010 Customs Broker Licensure Exam  
(87.50%) \* Juris Doctor, University of Cebu School of Law  
\* Master in Business Administration, University of Cebu  
Graduate School \* Master in Public Administration, Cebu  
Technological University \* Bachelor of Science in Customs  
Administration, University of Cebu College of Customs  
Administration \* Lecturer, University of Cebu College of  
Customs Administration \* Administrative Officer IV, Bureau  
of Customs Port of Cebu

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by

**ERWIN C. ANDAYA**

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