

REVISED SUPPLEMENTAL DECLARATION ON VALUATION

UNDER THE LAW OF THE PHILIPPINES, THERE ARE SEVERE PENALTIES FOR MAKING FALSE OR MISLEADING DECLARATIONS, INCLUDING FINES AND/OR IMPRISONMENT, AND MAY CAUSE SUSPENSION OR CANCELLATION OF ACCREDITATION OR LICENSE.

1. Name & Address of Exporter/Seller (Block Letters)	3. Terms of Delivery
2. (a) Name & Address of Importer/Buyer (Block Letters)	4. Number and date of Invoice
(b) Name & Address of Declarant (Block Letters)	5. Number and date of Contract

6. Is the transaction covered by an Advance Ruling on Valuation (ARV)? Yes No

If yes, indicate item no., description, reference no., date and attach a copy of the ARV, then proceed to no. 8.

Item no.	Description in Tariff Terms	ARV Reference Number	Date

* For multiple items covered by ARV, please fill out overleaf form.

7. Choose the method of valuation used

I Transaction Value

a. Are there restrictions as to the disposition or use of the goods by the buyer other than restrictions which:

- are imposed or required by law or by Philippine authorities
- limit the geographical area in which the goods may be resold
- do not substantially affect the value of the goods

Yes No

b. Is the sale or price not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued? Yes No

c. Are the buyer and seller related? Yes No

Or where the buyer and the seller are related, the transaction value is acceptable for customs purposes under the provisions of Section 701 c, subsection i to viii of the CMTA.

(1) Are there additions to the price paid or payable?

- i. Commissions (except buying commissions) and brokerage fees Yes No
- ii. Cost of containers Yes No
- iii. Cost of packing, whether for labor or materials Yes No
- iv. Value, apportioned as appropriate for goods and services supplied directly or indirectly by the buyer free of charge or at a reduced cost for use in connection with the production and sale for export of the imported goods Yes No
 - a) materials, components, parts and similar items used in the production of imported goods Yes No
 - b) materials consumed in the production of the imported goods Yes No
 - c) engineering development, artwork, design work and plans and sketches undertaken elsewhere than in the Philippines and necessary for the production of the imported goods Yes No
- v. Royalties and license fees related to the goods being valued that the buyer must pay either directly or indirectly, as a condition of sale of the goods to the buyer Yes No

(2) Proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller Yes No

(3) Cost of transport of the imported goods from the port of exportation to the port of entry in the Philippines Yes No

(4) Loading, unloading and handling charges associated with the transport of the imported goods from the country of exportation to the port of entry in the Philippines Yes No

(5) Cost of insurance Yes No

II Transaction Value of Identical Goods

III Transaction Value of Similar Goods

IV Deductive Value

V Computed Value

VI Fallback Value

8. I, the undersigned, declare under oath that all particulars given in this document are true and complete.

_____ Declarant	_____ Date	_____ Importer/Attorney-in-Fact
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OVERLEAF FORM

CONTINUATION

6. Is the transaction covered by an Advance Ruling on Valuation (ARV)?

Yes No

If yes, indicate item no., description, reference no., date and attach a copy of the ARV, then proceed to no. 8.

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