CUSTUMS MEMORANDUM ORDER
No. 31-2011

To: All Deputy Commissioners
All District Collectors
All Deputy Collectors for Assessment
Chiefs, Formal Entry Division
Chiefs, Warehousing Assessment Division
Or Equivalent Unit
All COO III/COO V
All Others Concerned

Subject: ESTABLISHING THE VALUE REFERENCE INFORMATION SYSTEM (VRIS) AS A SUPPORT TOOL FOR SOURCE OF INFORMATION ON VALUES AND CLASSIFICATION OF IMPORTS.

1. OBJECTIVES:

1.1 To establish a reliable and comprehensive database of information on the value and classification of imports for reference purposes in support of the implementation of the WTO Valuation System.

1.2 To effectively implement CMO 8-2010 dated February 24, 2010 on the strengthening of border import controls to counter-act adverse effects of the self-assessment system on goods declaration of imported goods under the WTO Valuation System.

1.3 To collect additional revenues by addressing leakages in revenue due to the undervaluation and misclassification in the goods declaration of imported goods.

2. ADMINISTRATIVE PROVISIONS:

2.1 The responsibility of establishing the Value Reference Information System (VRIS) as the database of information on the value and classification of imported goods shall be vested on the Director, Import Assessment Service (IAS).
2.2 The duties and responsibilities of the Chief, VCD under Section II, No. 4 of CMO 8-2010 are hereby transferred to the Director, IAS, except 4.2 thereof on the issuance of clearance prior to release of imported motor vehicles (new or second hand) which function shall be exercised by the ESS Motor Vehicle Clearance Office (EMVCO) established under CSO 30-2011, unless an issue involving valuation will arise, in which case the matter shall be referred to the Chief, IAS for value verification.

2.3 To properly monitor the valuation and tariff classification of imported goods and for purposes of building the database of value information and classification, all District/Port Collectors are hereby directed to submit to the Office of the Director, IAS, all import documents, including the accompanying invoices and other commercial and shipping documents, whether the goods were entered under consumption or warehousing or destined to Freeports or special economic zones.

2.4 All District/Port Collectors are likewise directed to furnish the Office of the Director, IAS, decisions or rulings on value and classification issued by their respective Valuation and Classification Review Committee to be utilized as source of information for the VRIS database and for the issuance of the lists of generally described goods to be subjected to 100% examination pursuant to Section VI of CAO 8-2007.

2.5 The Director, IAS, is directed to coordinate with the Deputy Commissioner, MISTG, for technical support, including access to the Customs e2m system, to attain the objectives of this Order.

3. REPEALING CLAUSE

Other orders, memoranda or parts thereof inconsistent herewith are deemed revoked or amended accordingly.

4. EFFECTIVITY

This Order shall take effect immediately.

ANGELITO A. ALVAREZ
Commissioner