

2019-11-004



Republic of the Philippines
Department of Finance
Bureau of Customs
1099 Manila

MASTER COPY

TO : ALL DISTRICT COLLECTORS
ALL SUPPORT COLLECTORS
DEPUTY COLLECTORS FOR ASSESSMENT
CHIEFS, FED/IED AND EQUIVALENT UNITS
ALL OTHERS CONCERNED

FROM : REY LEONARDO B. GUERRERO
Commissioner NOV 12 2019

SUBJECT : MANDATORY COMPLIANCE ON CORRECT VALUATION
AND PROPER CLASSIFICATION

DATE : 6 November 2019



BOC-09-08004

All are enjoined to strictly comply with the basis of valuation pursuant to Sections 700 to 707 of the Customs Modernization and Tariff Act (CMTA) on Sequential Application of Methods of Valuation and to ensure strict adherence with the provisions of Customs Administrative Order (CAO) No. 8-2007, "Description of Imported Articles in Tariff Terms and Customs Memorandum Order (CMO) No. 28-2007, "Implementing CAO No. 8-2007 entitled Description of Imported Articles in Tariff Terms".

It was brought to my attention that several imported goods were intentionally declared in general manner to avoid proper classification and valuation or that description of articles in the import declarations were not sufficient in detail to enable the article to be identified for tariff classification, valuation and other statistical purposes.

Failure to implement above mentioned laws, rules and regulations will not only defeat the efforts of the Bureau of Customs in the establishment and/or publication of values in the National Value Verification System (NVVS) but likewise will adversely impact the collection of lawful revenue.

Failure of any Customs personnel to comply with the directives as herein provided shall not be tolerated and shall be dealt with accordingly pursuant to the provisions of Section 1431 of the CMTA.

For strict compliance.