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AOCG Memo No. 99-2023

MEMORANDUM



BOC-01-07428

TO : ALL DISTRICT AND SUPPORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
ALL CHIEFS, ASSESSMENT DIVISION
ALL CUSTOMS APPRAISERS AND EXAMINERS
ALL OTHERS CONCERNED

FROM : **ATTY. EDWARD JAMES A. DY BUCO** 
Deputy Commissioner
Assessment and Operations Coordinating Group

SUBJECT : Reiteration on the Proper Use of the Enhanced Value Reference Information System (e-VRIS)

DATE : February 15, 2023

All district collectors and assessment personnel are reminded that e-VRIS is only a risk management tool designed to determine if the declared value represents the transaction value.

As such, all entries found to be below the e-VRIS shall not be automatically rejected as the transaction value for the shipment. If, for instance, the declared value of the importer was hit by the e-VRIS, Section 5.11 of CMO No. 16-2020 provides:

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If the declaration was hit by the valuation criteria in the system (i.e. the declared value falls below the minimum of the allowable range of the reference values), the customs examiners/appraisers shall scrutinize the documents presented to verify if the declared value actually represents the transaction value or the price actually paid or payable and/or may request the importer to provide further explanation, including submission of supporting documents to justify the declared value. If the importer was able to justify the declared value, the customs examiner shall indicate "M1" in Box No. 43 of goods declaration. However, if Method 1 is rejected, the customs examiner shall proceed to the use of sequential methods of valuation (Sec. 700-707, CMTA).

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Hence, as stated above, any value hit by the e-VRIS is not automatically rejected as the transaction value for the shipment. The assessment personnel are duty bound to scrutinize the documents and to request for additional documents to justify the declared value. If the documents submitted substantiate that the declared value is the price actually paid or payable for the item, then the transaction value under Method 1 will be accepted. However, if the documents fail to satisfy the requirements under Method 1 of the CMTA, then the examiner will now proceed with the use of sequential methods of valuation.

For strict compliance.

AOCG Memo No. 99-2023
10/10/2023