



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

07 October 1998

CUSTOMS MEMORANDUM
ORDER NO. 39-98

TO : All District Collectors, Division Chiefs,
Section Chiefs, Appraisers Examiners, and
All Other Concerned

SUBJECT: Implementing guidelines on
Department Order No. 47-98,
dated June 23, 1998

I. OBJECTIVES:

1. To enhance the publication of accurate/correct Export value.
2. To provide prompt action on protests in connection with the published values
3. To efficiently review/evaluate petition for publication of values.
4. To ensure proper/fair collection of duties and taxes.


II. ADMINISTRATIVE PROVISION:

A. COMPOSITION:

There is hereby created by the Commissioner a Customs Valuation Team composed of the Bureau of Customs and the Industry Representatives formed under the Memorandum of Understanding (MOU) of March 7, 1997 with the PCCI and FPI. The following shall compose the Team:

1. Chairman - Deputy Commissioner for Assessment and Operations Group
2. Vice-Chairman - Director, IAS

Regular Members:

1. Director, Bureau of Import Services
 2. Chief, Valuation and Classification Division
 3. Principal Val. & Class. Officer - 4 members
 4. Chief, Formal Entry Division - POM
 5. Chief, Formal Entry Division - MICP
 6. Chief, Formal Entry Division - NAIA
 7. PCCI representatives (3)
 8. FPI representatives (3)
 9. Other private sector representatives (2)
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None Voting Members:

1. Technical Experts of the Industry
2. SGS representative

B. JURISDICTION:

The Team shall have jurisdiction relative to:

1. the petition to review published value for the purpose of updating same.
2. the protest on the applicability or correctness of published value on shipments under appraisement.
3. evaluation of requests for publication of values.

III. GENERAL PROVISIONS:

A. The Valuation Team shall exercise the following functions:

1. to meet regularly at least once a month & as the need arises.
2. to study, evaluate/review and deliberate on all petitions to review published value and submit its findings and recommendations to the Commissioner for approval.
3. to recommend publication and amendment/ updating/ correction of published values and submit its findings and recommendation to the Commissioner for approval.
4. to invites attendance of the interested parties.

B. Private Sector:

1. to assist the BOC develop a database on their respective industries
2. to assist the BOC in the formulation of program in connection with the shift from export value to transaction value.
3. to furnish sources of value information.
4. to provide technical facilities and know how/expertise of Technical Experts.

IV. OPERATIONAL PROCEDURES:

1. The concerned importer/industry shall submit to the Team his request for updating/deletion of the published value together with his evidence to show that the published value is no longer current. Request for publication of export values of articles without published values shall likewise be supported by evidence such as price publication, price list, commercial attache report, etc.

2. The Team shall have access to the Data Warehouse where information from the CRF & SAD are inputted to establish price trend. sources of value information may be requested from SGS.
3. The private sector shall likewise submit value information if available.
4. BIS may also request/verify export values from our Commercial Attaches.
5. The Team shall evaluate all the information gathered in order to arrive at the correct export value.
6. The Team shall recommend to the Commissioner the amendment/deletion or publication of export values, arrived at.

V. REPEALING CLAUSES:

All orders, Memoranda, Circulars and parts thereof which are inconsistent with this Order are hereby deemed rescinded and/or modified accordingly.

VI. EFFECTIVITY:

This Order shall take effect immediately.


PEDRO C. MENDOGA, JR.
Commissioner