



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

DEC 07 2001

Customs Memorandum Order
No. 37-2001

Subject : Revised Cargo Clearance Procedure to Implement Republic Act No. 9135 and Customs Administrative Order (CAO) No. 5-2001.

PURSUANT TO SECTION VII OF CUSTOMS ADMINISTRATIVE ORDER (CAO) NO. 5-2001, THE FOLLOWING RULES AND REGULATIONS ARE HEREBY PROMULGATED:

I. Objectives

- A. To define the import clearance procedure under the World Trade Organization (WTO) Valuation System, otherwise known as the Transaction Value Method provided for in Section 201 of the Tariff and Customs Code of the Philippines, as amended by R.A. 9135 (TCCP).
- B. To facilitate the release of legitimate imports while protecting government revenue.

II. Scope

This Order shall apply to all importations under formal entry except those covered by the Super Green Lane facility which is governed by CAO No. 2-2000, Customs Memorandum Order (CMO) No 2-2000 and CMO 2-2000-A.

III. Administrative Provisions

A. Nature of Transaction Value System

The Transaction Value Method is transaction-based. Customs value determination should therefore focus on the agreement between the buyer and the seller, the terms and conditions of the sale, and the general circumstances surrounding the import transaction insofar as they affect the transacted price paid or payable and the adjustments, if any, to the price paid or payable.

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B. Reference Value as Risk Management Tool

Customs shall consolidate all previously accepted transaction values through the existing Value Reference Information System (VRIS), and may publish the range of said values under such criteria as established for the purpose, to serve as a risk management tool. The VRIS value range shall be used as basis to raise doubt as to the truthfulness or accuracy of a given value declaration, which in turn may trigger a valuation query on the applicability of the method of valuation used by the importer.

Reference values cannot be used as substitute values for customs valuation purposes. A reference value may, however, end up being the applicable customs value in the event that the declared transaction value under method 1 is rejected in appropriate cases and that such value qualifies under any of the alternate valuation methods found applicable in their order of priority.

C. Primary Method of Valuation

As a general rule, in an arms length transaction, imports shall be assessed using method 1 of the transaction value as defined in Section II B of CAO No. 5-2001. However, when a higher comparable value exists to cast doubt as to the truthfulness or accuracy of a given value declaration and the subsequent verification done establishes that any of the elements or conditions of Method 1 is not present or complied with, the importation shall be assessed using the alternate methods of valuation in their order of priority, to wit: (Method 2--transaction value of identical goods; Method 3--transaction value of similar goods; Method 4--deductive method; Method 5--computed value subject to reversal of Methods 4 and 5 at the option of the importer if it can be done as determined by the Commissioner of Customs; and Method 6--fallback).

D. Currency Conversion

Where the conversion of currency is necessary for the determination of the dutiable value, the rate of exchange to be used shall be that duly published by the *Bangko Sentral ng Pilipinas* and shall reflect as effectively as possible, in respect of the period covered by each such document of publication, the current value of such currency in commercial transactions in terms of the currency of the Philippines.

The conversion rate to be used shall be that in effect as provided for in Customs Memorandum Order No. 24-95, as amended.

E. The Valuation and Classification Review Committee (VCRC)

1. Except as herein otherwise provided, the VCRC, organized in every District Port, shall be composed of the following:
 - a. District Collector - Chairman
 - b. Deputy Collector for Assessment - Vice Chairman
 - c. Chief, Formal Entry Division (FED) or Equivalent Unit - Member
 - d. Other personnel under the succeeding paragraph

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2. At the major ports of entry, particularly at the Port of Manila, Manila International Container Port and the NAIA Customhouse, other Customs officials may be designated to the VCRC as Vice-Chairman or member, upon the recommendation of the concerned District Collector and approval of the Commissioner of Customs. Provided that the Vice-Chairman shall have the rank not lower than a Collector of Customs IV/COC while the member, not lower than a COAC. At the ports where there are no Collector IV, COC or COAC, any officer with a rank not lower than COO III can be designated as a Vice-chairman/member.
3. The concerned COO V and COO III of the Section in the Formal Entry Division who contested the declared valuation or classification of a given shipment shall act as resource persons to the VCRC.
4. The VCRC Technical Support Team (VCRC-TST) shall provide administrative and technical support to the VCRC in the handling and disposition of VCRC cases. It shall be headed by the Vice-Chairman of the VCRC, unless the concerned District Collector assigns other qualified Customs official.
5. At the NAIA Customs, a VCRC-TST shall be established in each of the Customs Clearing Warehouse and shall be headed by the respective Special Duty Collector, unless the District Collector assigns other qualified Customs official.
6. All resolutions of the VCRC shall be signed by the District Collector as Chairman thereof.

IV. Cargo Clearance Procedure

A. Documentation

1. Documentation Requirements

The following documents shall be used in clearing importations at the BOC:

- a. Import Entry and Internal Revenue Declaration (IEIRD) Form - BC Form 236, which will include the Supplemental Declaration on Valuation (SDV) form. The guidelines for the proper accomplishment thereof are prescribed by CMO 1-96 A;
- b. Bill of Lading or Air Waybill or House Bill of Lading, where applicable;
- c. Commercial Invoice
- d. Packing List; and
- e. Other additional documents as may be required.

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2. The IEIRD shall be based on self-assessment. As such, the importer and the customs broker shall make a complete and correct declaration of the specifications and/or particulars of the importation on the IEIRD and the SDV, which declaration shall be under oath and subscribed to by the importer and the Customs broker before a notary public or a Customs officer authorized to administer such oath under Section 3503 of TCCP under pain of prosecution for perjury. However, in the case of SDV, the Customs broker shall sign to attest to the authenticity of the signature of the importer.
3. The importer/broker shall compute the duties and taxes using the appropriate valuation method.
4. The computed duties and taxes based on self-assessment shall be paid through Authorized Agent Bank (AAB) in accordance with CAO 2-95.

B. Entry Lodgment

1. For ports where the Automated Customs Operations System (ACOS) is in operation, electronic lodgment of import entries shall be made through any of the following as may be applicable:
 - a. Entry Encoding Center (EEC)
 - b. Direct Traders Input (DTI)
 - c. Electronic Data Interchange (EDI)
 - d. By Internet

For ports, which are not equipped with ACOS, lodgment shall be at the Entry Processing Division or equivalent unit. In these ports, provisions pertaining to ACOS and Selectivity shall not apply.

C. Procedure at FED or equivalent unit

1. COO V opens selectivity module to verify whether the clearance channel assigned to the shipment is Yellow or Red.
2. COO V clicks criteria screen to check whether the shipment is hit by the valuation screen, among others,
3. If the shipment is selected Yellow or Red, and hit by the Valuation Screen, or there is an appraiser-initiated valuation/classification issue(s), the COO V shall perform the following:
 - a. Stamp the word "VALUATION" on the free space between boxes 58 and 59 of the Entry, and on the Temporary Assessment Notice (TAN); and,
 - b. Indicate in writing whether the selection is Yellow (Y) or Red (R) and if the shipment is regulated, the reason(s) or basis. In case of

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multiple item declaration, the said remarks shall be indicated for each item.

4. COO V assigns entry to COO III who shall undertake any of the following:

Case A: If selected Yellow and hit by Valuation Screen

Indicate in the Request for VCRC Review (New VCRC Form 1), ANNEX "1" hereof, that the shipment is hit by the Valuation Screen by checking the appropriate box. Conduct documentary examination. If physical examination is necessary, the same may only be undertaken upon the approval of the Chief, Formal Entry Division or equivalent unit, or in case of air shipments, the Special Deputy Collector, or in his absence, the Chief, Formal Entry unit, of the concerned Customs Warehouse.

Case B: If selected Red and hit by Valuation Screen

Conduct documentary examination. A physical examination shall also be performed on the shipment as a matter of course.

Case C: Not hit by the Valuation Screen but the Appraiser contests the declared value.

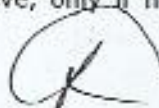
Indicate in the New VCRC Form No. 1 that the request for VCRC review is appraiser-initiated by checking the appropriate box. No physical examination shall be conducted on the shipment, unless necessary as approved by the Chief, Formal Entry Division or equivalent unit, or by the Special Deputy Collector or Chief Formal Entry unit in the case of air shipments.

Case D: Whether or not hit by the Valuation Screen but the Appraiser contests the classification

Indicate in the New VCRC Form No. 1 that the request for VCRC review is appraiser-initiated by checking the appropriate box, including reason for contesting the tariff heading as declared. When necessary to determine the correct tariff heading, physical examination shall also be conducted on the shipment upon approval by the Chief, Formal Entry Division or equivalent unit.

When physical examination is directed in any of the above cases, the recommendation as well as the ground(s) for the approval of such examination shall be indicated on the covering import entry by the concerned customs officers.

5. In any of the above cases, the COO III shall perform the following:
 - a. Verify the VRIS file for value/classification information;
 - b. Produce a print out of all the relevant information gathered from the source and retrieve, only if necessary, source documents of



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pertinent value information that may help to establish comparability with article being assessed. For the purpose each FED or equivalent unit shall have a responsible officer/employee specifically assigned to do the retrieval of source document(s). However, for source documents requiring data which are more than three months old, retrieval shall be done by formally requesting the same from the Director, PSDS, MISTG;

- c. Print and sign [his name in every page of the printouts;
- d. Attach all the signed print outs to the Entry. If printouts consist of more than 5 pages, only up to 5 pages may be attached to the entry, in which case the COO III must indicate in writing the total number of pages of the printouts.
- e. Fill out the New VCRC Form 1 on the comparability between the article(s) covered by the reference value and the article(s) being assessed by providing the following comparative data:
 - (1) description of the goods
 - (2) unit FOB value
 - (3) country of origin or export
 - (4) country of manufacture if not the same as country of export
 - (5) date of exportation
 - (6) tariff heading

including the observation(s) of the COO III as to the comparability between the articles and a finding on whether the comparable value information establishes doubt as to the truthfulness or accuracy of the value declaration that should trigger a query as to the applicability of the method of valuation used by the importer.

- 6. COO III and COO V fill up the New VCRC form No. 1, attach the duly filled up form to the Entry and forward the same with all the attachments/supporting documents to VCRC-TST. The COO III and COO V shall ensure that the VCRC Form and attachments are accomplished and forwarded to the VCRC TST within the day unless the entry was filed at 3:00 p.m. or later in which case the VCRC Form and attachments shall be completed and forwarded to the VCRC TST not later than 12:00 noon of the next working day.
- 7. When tentative release as provided for in Section V hereof, is allowed, COO III shall indicate the following in BOX No. 13 of ACOS:

"AC" -- Not Hit by VALSCREEN or APPRAISER INITIATED CASE

D. Procedure at the VCRC Technical Support Team

- 1. Upon receipt of the pertinent documents, the VCRC-TST receiving clerk assigns a docket number to the case, enters the same in the VCRC-TST logbook and immediately within the day forwards the case

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- documents to the Head, VCRC-TST. The Head, VCRC-TST, may, subject to the approval of the District Collector, resolve the case and authorize the release of single-item entries whose f.o.b. value as per appraiser's findings are not more than USD500 for seaports, and USD100 for airports.
2. The Head, VCRC-TST may, subject to the approval of the District Collector, likewise resolve cases without formal VCRC deliberation such as when the importer manifests in writing to voluntarily waive the application of method 1 and allow Customs to adopt the appropriate method of valuation, or when he is willing to pay based on classification rulings by the Department of Finance, the Commissioner of Customs, BOC-SGS Appeals Committee, or the VCRC.
 3. Where the disposition requires additional payment of duties and taxes by 10% or more of the original assessment, the District Collector shall decide on whether or not to impose the appropriate surcharge pursuant to CMO 64-93.
 4. In any of the above cases, the Head, VCRC-TST, shall fill up the New VCRC Disposition Form (VCRC Form No. 2), Annex "2" herein and refer it with the Entry to the concerned COO V for final assessment. The import entry shall then be forwarded to the Collection Division for payment verification and/or collection of additional duties and taxes, and surcharge, if any.
 5. In all other cases where formal VCRC deliberation will be necessary, the Head, VCRC-TST shall notify importer or his customs broker or any of the personnel of either the importer or the customs broker who is in charge of the filing of the import entry to submit within ten (10) days from receipt of such notice a written explanation/justification as to the truthfulness and/or accuracy of the declared value, including any document or record in support thereof. He may also require the submission of specific documents which are relevant in the determination of the applicable method of valuation and the dutiable value based on the method as may be found applicable. The notice shall be served by registered mail or personally, as the case may be. Attached to this Order as Annex "3" is the notification format (VCRC Form 3). Failure to submit within the regulated period the required explanation and/or specific documents without justifiable cause shall be a ground for VCRC to reject the method of valuation used by the importer, and to proceed with the alternate method of valuation.
 6. The Head, VCRC-TST, shall transmit all cases requiring formal VCRC deliberation to the VCRC Chairman, recording in the logbook the docket numbers of such cases, their captions, among other relevant information, indicating the time and date such cases were referred to and received by said Office.
 7. On the basis of such transmittals, the Head, VCRC-TST, shall prepare a case digest using the information checklist provided for in VCRC Form 4, hereto attached as Annex "4" of this Order. This checklist shall be used to expedite the evaluation and resolution of issues presented before the VCRC. He shall also prepare the agenda to be deliberated

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upon by the VCRC. All cases received by the VCRC-TST shall be calendared immediately or not later than three (3) working days from receipt thereof without awaiting the written explanation/justification required of the importer as indicated in Section IV.D.5 above. Such written explanation/justification shall nonetheless be submitted to the VCRC within the reglementary period provided for in said Section IV.D.5.

E. Procedure at the VCRC

1. The VCRC Chairman shall convene the committee to deliberate the matters in the agenda at least once a week, or as often as necessary. All cases pending or not resolved in the last meeting are automatically calendared for the next meeting until the same is resolved, in addition to the new matters in the agenda. To expedite the resolution of cases, the Chair may create sub-groups, ad hoc bodies, and the like, aided by the information checklist (VCRC Form "4"), to closely study, analyze and summarize contending issue(s) and positions of the parties in a given case for deliberation by the Committee as a whole.
2. Cases referred to the VCRC shall be resolved within twenty (20) working days from date the same is calendared.
3. Cases resolved by the VCRC shall continue to be listed in the agenda for final confirmation by the VCRC before these are finally taken out of the agenda.
4. Those taken out of the agenda can no longer be reopened, except to correct manifest clerical error, or when the text of the resolution is different from what was decided upon during the deliberation as borne out by the records of the deliberations, or on account of a newly discovered evidence which was not available or could not be obtained during the deliberation of the case.
5. The VCRC-TST shall record the minutes of VCRC meetings and based on such records, prepare the VCRC decision for every case within eight (8) working hours after the same has been finally resolved by the committee. The VCRC-TST shall forward the prepared decision to the VCRC Chairman for signature within the same day the said decision was prepared. The VCRC Chairman shall act on the prepared decision within eight (8) working hours from the time the same is received by his office.
6. The VCRC decision shall essentially contain the following: (a) brief statement of facts--description of the goods, consignee, entry number, country of exportation/origin/manufacture, declared value and tariff heading, other information available which is relevant to the case; (b) issue--why importer's declaration is being challenged/why Method 1 can or cannot apply/what tariff heading to use; (c) BOC basis/position vs. importer's; (d) VCRC decision indicating reason(s) for adopting Method 1 or importer's declaration, or for rejecting Method 1 and decreeing the use of an alternate Method of valuation or

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- use of a different tariff heading; and (e) dutiable value based on the Method of valuation and the tariff classification as decided upon.
7. The signed VCRC decision shall be immediately referred to the section concerned for implementation within the same day that the signed decision is received by that office.
 8. The COO III concerned shall reflect in the ACOS the value and/or tariff classification actually used based on the VCRC-TST (without formal deliberation) or VCRC (with formal deliberation) decision, as the case may be. In particular, he shall amend the following boxes, as may be applicable, based on said decision:
 - a. Customs Value (Box # 22)
 - b. Item Customs Value (Box #42)
 - c. Freight Charges (Box # 9a)
 - d. Insurance Charges (Box # 9b)
 - e. Other Dutiable Charges (Box # 9c)
 - f. Tariff Heading (Box # 33)
 - g. Valuation Method (Box # 43)
 - h. SDV (Box # 39)
 - i. Commodity Description (specific) (Box # 31)
 - j. Other boxes necessary for amendment
 9. COO V shall validate the amendment made, if any, by the COO III in the foregoing boxes.
 10. The Head, VCRC-TST, shall submit to the VCRC Chairman a running weekly report of the cases referred to VCRC and the action taken by it.
 11. The VCRC Chairman shall in turn submit a weekly consolidated report to the Commissioner, the Deputy Commissioner for Assessment and Operations Group, and the Post Entry Audit Unit, using the VCRC Form No. 5, attached herein as Annex "5". The report shall be categorized as follows:
 - a. Decision by VCRC (VCRC-TST) without formal deliberation
 - b. Decision by VCRC with formal deliberation



V. Tentative Release

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A. When Allowed

Cases referred to the VCRC under this Order shall entitle the importer to the tentative release of the concerned shipment upon posting of sufficient guarantee in the form of cash, manager's check, bank guaranty, or surety bond. As a policy, however, the guarantee shall be in the form of cash or manager's check or bank guaranty, unless the Collector of Customs determines that any other alternative form of guarantee allowed under the law and the regulations shall suffice to secure recovery in the event of a customs decision adverse to the importer. Provided, that goods, the importation of which is prohibited by law shall not be released under any circumstance whatsoever. If no tentative release is availed of, the Head, VCRC-TST shall immediately calendar the case for VCRC deliberation.

B. Amount of Security

1. For Cases A and B as defined in Section IV C.4 of this Order, the amount of guarantee shall be equivalent to the difference between the duties and taxes based on the importer's declaration and those computed using one of the applicable methods of valuation.
2. For Case C, no guarantee shall be required except when there is also an issue on tariff classification in which case the amount shall be the difference between the duties and taxes based on the declared tariff rate and those computed using the appraiser's recommended tariff heading. In case no guarantee is required, the covering import entry shall be marked as "Under Tentative Liquidation."
3. For Case D, the amount of guarantee shall be equivalent to the difference between the duties and taxes based on the tariff declaration and those computed using the appraiser's recommended tariff heading.

C. Handling of Guarantee

The treatment handling and disposition of guarantee for tentatively released shipments under this Order shall be governed by CMO 4-99.

VI. Appeals

- A. If the importer disputes the decision of the VCRC, he may pay under formal protest pursuant to Section 2308 of the TCCP, as amended, in relation to CMO 27-99, as amended by CMO 27-99-A.
- B. In the alternative, the importer may, within fifteen (15) days from receipt of the adverse VCRC decision, appeal the same to the Commissioner of Customs. The appeal may be given due course subject to the condition that the importer will undergo a voluntary post entry audit as provided for in Section IV C 1© of CAO 5-2001.


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VII. Repealing Clause

CMO No. 3-2000 and CMO 10-2000 are hereby revoked, and all other Orders, Memoranda, Circulars or parts thereof which are inconsistent with this order are deemed superseded and/or modified accordingly.

VIII. Effectivity

This order shall take effect immediately upon signing hereof.


TITUS B. VILLANUEVA
Commissioner

Date Signed: _____

"ANNEX 1" CMO _____
 VCRC Docket No.: _____
 Port of Entry: _____
 Import Entry No.: _____

REQUEST FOR VCRC REVIEW
 (New VCRC Form No.1)

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Consignee: _____
 Broker: _____
 Bill of Lading Date: _____
 Name of Manufacturer: _____
 Name of Supplier: _____

- Hit by Valuation Screen
 Appraiser-Initiated

Item No.	Goods Description (use separate sheet as may be necessary)	Tariff Classification		Country of				Unit FOB	
		As Declared	As found per Ref.	Origin		Exportation		As Declared	Per Reference
				As Decl.	Per Ref.	As Decl.	Per Ref.		
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									

Observations on Comparability for Purposes of Establishing Doubt.

1. REFERENCE VALUE COMPARABLE BECAUSE

- | | |
|--|--|
| <input type="checkbox"/> Description is identical or similar | <input type="checkbox"/> Same country of origin/export |
| <input type="checkbox"/> Same level of trade | <input type="checkbox"/> Same volume/quantity |
| <input type="checkbox"/> Exported within 90-day interval | |

2. REFERENCE VALUE NOT COMPARABLE BECAUSE

- | | |
|--|--|
| <input type="checkbox"/> Description is not identical or similar | <input type="checkbox"/> Not same country of origin/export |
| <input type="checkbox"/> Not same level of trade | <input type="checkbox"/> Not same volume/quantity |
| <input type="checkbox"/> Beyond 90-day interval | |

Remarks:

COO III

Existence of doubt

Comparable value information raises doubt against the truthfulness or accuracy of the value declarations

- YES NO

Approved
 COO V

"ANNEX 1" CMO _____
 VCRC Docket No.: _____
 Port of Entry: _____
 Import Entry No.: _____

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REQUEST FOR VCRC REVIEW
 (New VCRC Form No. 1)

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Consignee: _____
 Broker: _____
 Bill of Lading Date: _____
 Name of Manufacturer: _____
 Name of Supplier: _____

- Hit by Valuation Screen
 Appraiser-Initiated

Item No.	Goods Description (use separate sheet as may be necessary)	Tariff Classification		Country of				Unit FOB	
				Origin		Exportation			
		As Declared	As found per Ref.	As Decl.	Per Ref.	As Decl.	Per Ref.	As Declared	Per Reference
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									

Observations on Comparability for Purposes of Establishing Doubt.

1. REFERENCE VALUE COMPARABLE BECAUSE

- | | |
|--|--|
| <input type="checkbox"/> Description is identical or similar | <input type="checkbox"/> Same country of origin/export |
| <input type="checkbox"/> Same level of trade | <input type="checkbox"/> Same volume/quantity |
| <input type="checkbox"/> Exported within 90-day interval | |

2. REFERENCE VALUE NOT COMPARABLE BECAUSE

- | | |
|--|--|
| <input type="checkbox"/> Description is not identical or similar | <input type="checkbox"/> Not same country of origin/export |
| <input type="checkbox"/> Not same level of trade | <input type="checkbox"/> Not same volume/quantity |
| <input type="checkbox"/> Beyond 90-day interval | |

Remarks:

COO III

Existence of doubt

Comparable value information raises doubt against the truthfulness or accuracy of the value declarations

- YES NO

Approved
 COO V

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ANNEX "2" (CMO _____)

VCRC Disposition Form (New VCRC Form "2")

Port of Entry: _____
 Entry No.: _____
 Consignee: _____
 Broker: _____

VCRC Docket No. _____
 Received by: _____
 Date: _____
 Time: _____

Single-item entries, the value as found by the appraiser is not more than \$500 for seaports, and \$100 for airports.

The importer manifests in writing to voluntarily waive the application of Method 1 and allow Customs to adopt any of the applicable alternate method of valuation using value information on file.

The importer manifests in writing to pay based on the classification indicated in the rulings by the DOF, the Commissioner of Customs, and the BOC-SGS Appeals Committee.

Others

DISPOSITION

Value:
 As declared : _____
 As Found: _____
 R.C.: _____
 VRIS: _____
 Others (Appeals Committee, DOF): _____

Classification:
 As declared : _____
 As Found: _____
 Basis: _____

Method Used: _____
 Reason: _____

Remarks: _____

For Tentative Release
 Amount of Bond: _____
 Remarks: _____

Denied For Tentative Release:
 Reason: _____

Head, VCRC-TST

Chairman, VCRC

N O T I C E

Date _____

Sir/Madame:

Please be informed that your importation covered by Entry No. _____
has been the subject of a valuation/classification query on account of:

- Existence of Reference Value
Specify: _____
- Erroneous tariff classification
Tariff recommended: _____
Brief Reasons: _____

Pursuant to existing regulation, you are hereby given a period of ten (10) days
from receipt hereof to submit a position paper in support of your declared value/tariff
classification, including supporting documents, if any.

In particular, you are required to submit the following:

- Sales Contract
- Royalty, Licensing, Warranty, Agency Agreement
- Pricing Agreement
- Distributorship Agreement
- Freight Agreement
- Insurance Contract
- Others (Please specify) _____

Failure on your part to submit the foregoing as directed shall constitute a ground
to reject the method of valuation you used and Customs will proceed in resolving the
issue(s) based on available information on hand.

For strict compliance.

For the Chairman, VCRC

Head, VCRC-TST

Received:

Printed Name: _____

Position: _____

I.D. No.: _____

ANNEX "4" A

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G. Adjustment to the Price Paid or Payable	As Declared	As Found / Decided
1. Selling Commission	_____	_____
2. Assist	_____	_____
3. Royalty / License Fee	_____	_____
4. Proceeds from Subsequent Resale	_____	_____
5. Packing and Related Costs	_____	_____
6. Insurance	_____	_____
7. Freight	_____	_____

H. Recommendation:

1. Valuation

Adopt Method 1 (or importer's declared method)

Reasons: _____

Reject Method 1 or importer's declared method and apply Method _____

Reasons: _____

2. Tariff Classification

Adopt declared tariff heading

Reasons: _____

Apply tariff heading as found. _____

Reasons: _____

3. Dutiable Value (based on method of valuation and tariff heading as recommended).

N.B. Items A - D to be accomplished by VCRC-TST.
Items E - F to be accomplished by the Evaluation Officers / Sub-Group assigned to the case.
VCRC-TST to make sure that questions are answered / blank spaces filled out.

VCRC Docket No.: _____
 Port of Entry: _____
 Import Entry No. _____
 Consignee: _____
 Broker: _____
 Date: _____

Decision by VCRC without Formal Deliberation

Decision by VCRC with formal deliberation

ENTRY NO.	IMPORTER	CTY. EXPORT	GOODS DESCRIPTION		TARIFF CLASSIFICATION		UNIT VALUE		REFERENCE VALUE	DUTIES & TAXES	
			As Declared	As Found	As Declared	As Found	As Declared	As Found		Per Declaration	Per Decision

PREPARED BY:

 HEAD, VCRC-TST

DATE _____

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

Indorsement
05 December 2001

Respectfully forwarded to the Honorable Commissioner is the within final draft of the Customs Memorandum Order on the new Cargo Clearance Procedure to implement Customs Administrative Order No. 5-2001 and Republic Act No. 9135 and the attached self-explanatory Memorandum of the PEA-Technical Working Group which prepared and finalized the same.

For your consideration and approval.

Approved
[Signature]
[Signature]

[Signature]
Dep. Comm. George Jereos
Chairman
Import Information
Monitoring Committee - IIMC