



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

December 4, 2018

CUSTOMS MEMORANDUM ORDER (CMO)
NO. 26-2018

To: All Deputy Commissioners
All Directors and Division Chiefs
All District/Sub-port Collectors
All Principal Appraisers
All Others Concerned

SUBJECT: TRANSFER OF OPERATIONAL CONTROL OVER PRINCIPAL APPRAISERS TO THE IMPORT ASSESSMENT SERVICE (IAS)

In the exigency of service, the operational control of all Principal Appraisers is hereby placed under the Imports Assessment Service (IAS). Administrative supervision on PAs shall remain with the District and Sub-port Collectors concerned.


All concerned PAs are hereby directed to ascertain the truth or accuracy of any statement, document or declaration presented for customs valuation purposes.

The IAS will closely monitor all PAs and ensure the correct valuation of goods using the applicable methods of valuation pursuant to the provisions of the Customs Modernization and Tariff Act (CMTA). Failure to correctly value and assess the goods shall not be tolerated and shall be dealt with accordingly.

For this purpose, MISTG shall closely coordinate with IAS and shall ensure that all data necessary for monitoring shall be provided.

CMO's and Memoranda inconsistent herewith are hereby modified, revoked or amended accordingly.

For strict compliance.


 Bureau of Customs
 REY LEONARDO B. GUERRERO
 Commissioner
 18-00966
REY LEONARDO B. GUERRERO
 Commissioner
 DEC 07 2018