



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

24 August 1993

CUSTOMS MEMORANDUM ORDER
NO. 43-93

To : All Collectors of Customs
All Division Chiefs/Service Chiefs
All Others Concerned

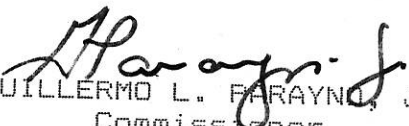
Subject : Treatment of Other Dutiable Charges .

To simplify the procedure in the determination of other dutiable charges for customs assessment purposes, the following guidelines shall be observed :

1. Whenever the Fair Market Value (FMV) of an imported article is found to exist in the country of exportation, the other dutiable charges shall be deemed not part of it (FMV) and shall be included in the determination of the Dutiable Value.
2. Whenever the Invoice Value (FOB) is adopted as the Fair Market Value (FMV) of the imported article, the other dutiable charges shall already be deemed included in the FOB invoice unless otherwise stated in the invoice itself.

All customs rules and regulations and memoranda inconsistent herewith are deemed repealed or modified accordingly.

This order shall take effect immediately.


GUILLERMO L. FARAYNO, JR.
Commissioner