

2019-03-020

MASTER COPY



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 109 South Harbor, Gate 3, Port Area, Manila

MEMORANDUM

TO : ALL DISTRICT/PORT COLLECTORS  
ALL OTHERS CONCERNED



BOC-09-00180

FROM : REY LEONARDO B. GUERRERO  
Commissioner

MAR 15 2019

SUBJECT: IMPORTED VEHICLES SUBJECT TO IAS CLEARANCE

DATE : March 14, 2019

---

Pursuant to the Memorandum dated January 14, 2019, in absence of the original sales contract submitted by the importer substantiating its declared values, the IAS is empowered to determine the real customs value using other methods of valuation.

Consequently, all District Collectors are directed to strictly implement the values provided by IAS, unless the importer's declaration is supported by the original Sales Contract.

For your information and strict compliance.