[BOC CUSTOMS MEMORANDUM ORDER NO. 8-2010, February 24, 2010]

STRENGTHENING BORDER IMPORT CONTROL

I. OBJECTIVES

1. To further strengthen customs capability to exercise border assessment control consistent with the WTO Customs Valuation Agreement and other International Best Customs Practice and, also to validate compliance with laws, rules and regulations enforced by the customs

2. To address revenue leakage occasioned by technical smuggling that takes advantage of the self assessment system in import entry declaration of imported goods.

3. To efficiently collect more revenues due the government.

II. ADMINISTRATIVE PROVISIONS

1. The functions and responsibilities of the Value Reference Information System (VRIS) under CMO Nos. 7-2001 and 4-2006 are hereby transferred to and, shall henceforth be undertaken by the Chief, Valuation and Classification Division (VCD) in addition to its duties and functions under EO 127 as amended.

2. The Chief, VCD shall perform the particular functions provided for in this Order under the direct supervision of the Commissioner of Customs.

3. The Chief, VCD is authorized to form a team/teams with sufficient number of staff to effectively discharge the additional functions and responsibilities provided for herein.

4. The Chief, VCD shall perform the following additional duties and responsibilities:

4.1 To monitor the valuation/tariff classification of imported goods regardless of whether the same is entered for and under consumption, informal or warehousing, including but not limited to goods destined to Subic, Clark and other special economic zones. For this purpose, it shall be provided with access to the E2M/ACOS system and such other official electronic information file pertaining to imports.

4.2 To issue clearance in behalf of the Commissioner prior to release of all imported brand new and used (second hand) motor vehicles.

4.3 To issue clearance in behalf of the Commissioner prior to release of all imported excisable articles under the National Internal Revenue Code