

**[ BOC MEMORANDUM ORDER NO. 024-99,  
December 28, 1999 ]**

**PROCEDURES FOR THE PROCESSING OF CISS COVERED  
SHIPMENTS**

Pursuant To Section 608, Tariff And Customs Code Of The Philippines, As Amended, The Following Rules And Regulations Are Hereby Promulgated:

**I. OBJECTIVE:** To specify the governing procedures applicable to CISS-covered shipments and to distinguish them from the procedures covering shipments exempt from CISS;

**II. SCOPE.** This Order applies to all shipments subject to the Comprehensive Import Supervision Service (CISS) and exported to the Philippines on January 1, 2000 and thereafter. CISS covered shipments exported prior to this date shall continue to be governed by the rules applicable under the interim export value system and Joint Order No. 1-91, as amended.

**III. GENERAL PROVISIONS :**

1. Except as otherwise provided in Paragraph 5, Sub-paragraph a to s, Joint Order 1-91, as amended, all goods destined for importation into the Philippines from all countries of supply shall, during its effectivity, be subject to CISS by the duly designated party under such terms and conditions prescribed therein, and thus covered by a corresponding CRF.

2. For CISS purposes, all Reports of Proposed Importation (RPI) for Import Advise Note (IAN) application must be completed under oath, which includes self-assessment questionnaires on valuation, among others.

3. No Customs Entry shall be filed or accepted or any shipment released in respect of any goods which require a CRF as provided for under Joint Order 1-91, as amended, where the importer is unable to produce to the Bureau of Customs the authenticated customs copy of the CRF. CRF-subject shipments lacking in CRF shall be treated in accordance with CMO 9-95, as amended, while those where CRF's are delayed shall be governed by CMO 16-95, as amended, in so far as the provisions of this Order are consistent with CAO 2-94 and the WTO Valuation Agreement.

4. The CRF shall be considered recommendatory in nature, however for assessment purposes, the dutiable value declared shall be based on the value reflected on the Clean Report of Findings (CRF) as determined on the basis of the WTO rules on Customs valuation, without prejudice to the remedies under CMO 3-95 and other applicable rules and regulations.

5. All questions concerning the CRF findings/reports on value and classification and other related matters, shall be referred to the CISS Valuation and Classification Appeals Committee, Office of the Commissioner, which shall resolve the same in