

PUBLISHED VALUE VS. CRF VALUE OF IMPORTER'S VALUE

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To properly implement CAO 2-96, the following guidelines are hereby issued:

1. When there exists a published value which is higher than the CRF value or the importer's value, said published value shall be applied.

2 Within fifteen (15) days from date of newspaper publication of a given published value, the importer may question the published value if he has a pending shipment he may request for the tentative release thereof provided he can present a prima facie evidence showing that the published value is erroneous and upon payment of duties and taxes based on the CRF or importer's value and putting up of a cash bond representing the difference between the duties and taxes due on the published value and that due on the CRF or importer's value, plus 25% thereof.

Administrative sanctions shall be imposed on examiners and appraisers for non-compliance with above regulations.

Adopted; 10 Nov. 1998

(SGD.) PEDRO C. MENDOZA, JR.
Commissioner

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