

**[ BOC MEMORANDUM ORDER NO. 27-99,  
December 28, 1999 ]**

**PROCEDURES IN PROTEST CASES ON THE DETERMINATION OF  
THE CUSTOMS VALUE OF IMPORTED GOODS UNDER THE WTO  
VALUATION REGIME**

Pursuant to sec. 608, in relation to sections 201, 2308, 2313, and 2315 of the Tariff and Customs Code of the Philippines, as amended, and Customs Administrative Order No. 2-99, the following rules and regulations are hereby promulgated:

**I. OBJECTIVE .** To provide clear and transparent procedures for the resolution of protest cases arising from valuation issues.

**II. COVERAGE.** This Order shall cover:

1. All shipments in all ports, except with respect to shipments subject to Comprehensive Import Supervision Service (CISS), which during the effectivity of the CISS shall continue to be governed by the existing rules and regulations applicable in the matter, provided that any reference to value shall be construed to mean the dutiable value as defined in Section 201 of the Tariff and Customs Code of the Philippines, as amended by Republic Act No. 8181 and implemented by Customs Administrative Order No. 2-99; and

2. Where the importer of such shipments, having paid the duties and taxes, contests the valuation decision of the Collector of Customs.

**III. PROCEDURAL FLOW**

Collector of Customs

1. Upon the final determination of the Customs Value by the Collector of Customs, the importer adversely affected may file a formal protest with the office of the Collector of Customs through the Law Division of the port concerned or its equivalent unit in order to dispute the assessment at the time when payment of the amount claimed to be due the government is made and/or upon receipt of the notice of the decision of the Collector of Customs by the importer, or within fifteen (15) days thereafter.

2. The importer shall state in his formal protest the reasons therefor, and shall pay the corresponding docket fee, the rate of which is to be fixed by a Customs Administrative Order.

3. The Collector shall form a panel of experts to hear the case. The panel shall be composed of a hearing officer from the law division, a COO V and a COO III from the assessment unit

4. The Collector shall ensure that those involved in the initial assessment of the subject importation shall not be chosen as members of the above expert's panel.