OCOM Memo No. 124-2026

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
# BUREAU OF CUSTOMS
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**MEMORANDUM**

**TO** : **THE DEPUTY COMMISSIONER, ASSESSMENT AND OPERATIONS COORDINATING GROUP (AOCG)**
**THE DEPUTY COMMISSIONER, MANAGEMENT INFORMATION SYSTEM AND TECHNOLOGY GROUP (MISTG)**
**THE DIRECTOR, IMPORTS ASSESSMENT SERVICE (IAS)**
**ALL DISTRICT AND SUB-PORT COLLECTORS**
**ALL CHIEFS AND PERSONNEL, FORMAL ENTRY DIVISIONS**
**ALL OTHERS CONCERNED**

**FROM** : **CHARLITO MARTIN R. MENDOZA**
Commissioner

**SUBJECT** : **REMOVAL OF AUTOMATIC PRIOR IAS CLEARANCE BASED ON COMMODITY CLASSIFICATION AND ADOPTION OF RISK-BASED REFERRALS TO STREAMLINE IMPORT CLEARANCE**

**DATE** : 25 November 2026

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To promote ease of doing business and facilitate the timely and predictable release of legitimate importations, the Bureau of Customs (BOC) hereby removes automatic prior clearance from the Imports Assessment Service (IAS) as a condition for processing or release when required solely on the basis of commodity classification or tariff heading.

This measure is undertaken pursuant to Republic Act No. 10863, the Customs Modernization and Tariff Act (CMTA), and is consistent with the WTO Agreement on Customs Valuation. It enables the Bureau to focus verification on shipments with identifiable risks.

The removal of automatic prior IAS clearance applies to the commodities covered by OCOM Memorandum No. 70-2025, including automobiles and other motor vehicles, heavy equipment and other machinery, brand-new and used buses, brand-new trucks and other covered commercial vehicles, importations covered by Executive Order No. 877-A, series of 2010, ships, boats and other floating structures, iron and steel (including bulk and break-bulk shipments), bulk rice, and resin. It also applies to commodities subject to similar internal directives.

Authorized customs officers and assessment units at the ports shall continue to verify the description, tariff classification, and customs value of imported goods, and to determine the duties and taxes due based on complete, accurate declarations and supporting commercial documents. They may refer a shipment to the IAS when specific risk indicators or material discrepancies warrant a specialized review of valuation or classification. The referral shall state the issue requiring verification and the grounds for referral.

Importations may proceed to release once duly assessed and all applicable requirements have been met. Permits, authorizations, clearances, assessments, inspections, and other requirements imposed by law, executive issuance, customs regulation, or a competent government agency remain in effect.

The IAS, in coordination with the Management Information System and Technology Group (MISTG), shall update and improve the Enhanced Value Reference Information System (e-VRIS) and other relevant customs information systems to identify valuation discrepancies, monitor importation trends, and flag transactions for verification.

Reference values and historical import data shall be used solely for risk assessment and verification. Customs officers shall determine customs value using the methods prescribed under the CMTA and the WTO Agreement on Customs Valuation.

The IAS shall coordinate with the appropriate assessment, audit, intelligence, and enforcement offices to identify potential undervaluation, misclassification, and other revenue-related irregularities.

Importers and other concerned parties retain their rights and remedies under the CMTA and other applicable laws.

All memoranda, directives, or portions thereof that are inconsistent with this Memorandum are hereby repealed, amended, or modified accordingly.

This Memorandum shall take effect upon issuance and official dissemination to all concerned offices, subject to applicable publication or other effectivity requirements.

For strict compliance.

DEPARTMENT OF FINANCE BUREAU OF CUSTOMS 20096

**CHARLITO MARTIN R. MENDOZA**
Commissioner