The Bureau of Customs' Enhanced Value Reference Information System: Perceived Challenges of the Stakeholders

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Abstract

The Bureau of Customs introduced the Enhanced Value Reference Information System (e-VRIS) to modernize customs valuation processes, replacing the National Value Verification System and aiming to reduce administrative discretion, promote consistency, and improve revenue collection. As part of the government's broader customs modernization initiatives, the system was designed to support risk management and strengthen valuation controls in accordance with international standards. However, despite its intended benefits, the implementation of the Enhanced Value Reference Information System (e-VRIS) has generated significant operational challenges for licensed customs brokers, particularly at the Manila International Container Port (MICP), one of the country's busiest gateways for international trade. This study evaluates the operational impact of the Enhanced Value Reference Information System (e-VRIS) and examines stakeholder perceptions regarding its effectiveness, transparency, and compliance with existing customs laws and international trade facilitation commitments. Specifically, the study focuses on how the system aligns with the valuation provisions of the Customs Modernization and Tariff Act (CMTA) and the principles embodied in the World Trade Organization (WTO) Trade Facilitation Agreement (TFA). A quantitative-descriptive research design was employed to gather data from licensed customs brokers through a structured survey questionnaire. The collected responses were analyzed to determine the practical effects of e-VRIS on customs clearance procedures and valuation practices. Findings revealed that many stakeholders perceive e-VRIS as functioning more like a mandatory floor price mechanism than a reference tool. Legitimate transaction values are frequently flagged for further verification, resulting in additional documentary requirements, including bank certificates, sales contracts, proof of payment, and other supporting records. These requirements contribute to delays in cargo processing, extended clearance periods, increased storage and demurrage charges, and higher overall transaction costs. Respondents also highlighted concerns regarding the lack of transparency in the valuation database, as customs brokers are unable to access or verify the reference values used by the system. To address these concerns, the study recommends automating redundant verification procedures, enhancing transparency through accessible valuation guidelines and updated reference policies, and strengthening regular consultations between customs authorities and industry stakeholders. Aligning the Enhanced Value Reference Information System (e-VRIS) with WTO-compliant sequential valuation methods while maintaining transparency and predictability would improve both trade facilitation and revenue collection. Ultimately, customs modernization efforts must achieve a balance between regulatory enforcement and operational efficiency. A recalibrated e-VRIS can transform customs valuation from a regulatory obstacle into a more transparent, predictable, and effective facilitator of international trade.

Keywords: e-VRIS, transaction value, WTO compliance, CMTA, transparency, documentation requirements, trade facilitation.