



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

CUSTOMS MEMORANDUM ORDER
NO. 11-94

To : ALL COLLECTORS OF CUSTOMS AND
ALL OTHERS CONCERNED

Subject : CLARIFICATORY GUIDELINES IN THE
IMPLEMENTATION OF CAO 1-94, MORE
PARTICULARLY IN CONNECTION WITH
CONSOLIDATED SHIPMENT.

Prior to the implementation of CAO No. 1-94 which imposes a fee of "P250.00 for each original Import Entry for Internal Revenue Declaration (Formal and Informal Entries)", the Bureau of Customs is collecting charges of FIFTY THREE PESOS (P53.00) for EACH INDIVIDUAL CONSIGNEE of a CONSOLIDATED shipment. Considering that under Section 3.2 of CMD No. 79-90 ONE INFORMAL entry may be filed FOR EVERY TEN (10) INDIVIDUAL CONSIGNEES in a given consolidated shipment, a total amount of FIVE HUNDRED THIRTY PESOS (P530.00) are being collected AS CHARGES FOR EVERY INFORMAL ENTRY OF TEN (10) INDIVIDUAL CONSIGNEES. With the implementation of CAO No. 1-94, the amount of TWO HUNDRED FIFTY PESOS (P250.00) shall be collected for each informal entry IN ADDITION to the FIFTY THREE PESOS (P53.00) being collected from each individual consignee. Accordingly, the charges to be collected for each informal entry of a consolidated shipment shall be as follows:

No. of Individual Consignees Named in the Informal Entry	Amount of Charges to be collected	Total
1	P 53.00 plus P250.00	P303.00
2	106.00 plus P250.00	356.00
3	159.00 plus P250.00	409.00
4	212.00 plus P250.00	462.00
5	265.00 plus P250.00	515.00
6	318.00 plus P250.00	568.00
7	371.00 plus P250.00	621.00
8	424.00 plus P250.00	674.00
9	477.00 plus P250.00	727.00
10	530.00 plus P250.00	780.00

All orders, rules and regulation inconsistent herewith are hereby repealed or amended accordingly.

This Order shall take effect immediately.

GUILLERMO L. PARAYNO JR.
Commissioner