



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

August 28, 1991

CUSTOMS MEMORANDUM ORDER

No. 79-91

To: All District/Port Collectors
Service/Division Chiefs
All Others Concerned

Subject: Acceptance of Company/Personal Checks
as Payment for duties, Taxes and Other
Charges as well as other Obligations Due the
Bureau of Customs

I. OBJECTIVES:

1. In the interest of public service and to speed up financial transactions especially as regards the collection of legitimate government revenue.
2. To give incentives to persons or companies with good track record.

II. ADMINISTRATIVE PROVISIONS:

1. Collectors of Customs and their Collecting Officers are enjoined and directed to accept, as a general rule, only "Cashier's or Manager's Checks" or cash as payment for duties, taxes and other charges as well as other obligations due the Bureau of Customs. However, personal or company checks by persons or companies with good track record or of good reputation may also be accepted provided they are duly accredited by the Bureau of Customs in accordance with the provisions herein provided and which accreditation may be renewed every year.

Jawad M. Nivim

2. The Director, Collection Service shall be in-charge in the accreditation of persons and companies who may avail of this privilege and shall issue internal guidelines for the proper implementation of this Order effective upon approval of the Commissioner.

III. OPERATIONAL PROVISIONS:

1. Persons or Companies who are interested to avail of this privilege shall submit to the Commissioner of Customs, Attention: The Director, Collection Service, an application for accreditation/renewal under this Order together with the certification of the drawee bank to the effect that the said bank guarantees to pay all the checks issued by the concerned person or company for a period of one (1) year from the date thereof.
2. If the application is meritorious, the Director, Collection Service, shall issue a Certificate of Accreditation/Renewal under this Order, a copy of which and that of the bank certification shall be forwarded to the concerned Collection Division or equivalent unit of the appropriate port.
3. The Collection Division or equivalent unit shall keep on its file copies of said certificates and bank certifications for future reference; shall ensure that only personal or company checks of accredited persons or companies shall be accepted for payments of duties, taxes and other charges as well as other obligations due the Bureau of Customs; and shall submit to the Director, Collection Service a monthly report per format shown in Annex "A" hereof.

IV. REPEALING CLAUSE:

Customs Memorandum Order No. 14-74 and other orders inconsistent herewith are hereby repealed and/or modified accordingly.

V. This Order shall take effect on MAY 29 1991

Salvador M. Mison
SALVADOR M. MISON
Commissioner

