



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA  
BOX NO. 443  
ZIP CODE NO. 1099

July 26, 1994

CUSTOMS MEMORANDUM  
ORDER NO. 32-94

To: All District Collectors  
Directors, ESS and CIIS  
All others concerned

Subject: Revised procedure in the clearance processing  
of FUNDADOR and CARLOS I brandy shipments

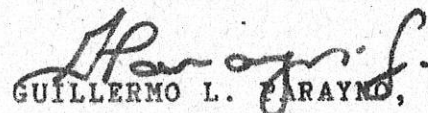
The present rule in the processing of FUNDADOR and CARLOS I brandy not consigned to CDF ( Tabacalera Inc. ) requires that the import entry must be cleared first with the Office of the Commissioner before release of the shipment in order to check possible undervaluation prevalent at the time prior to global implementation of CISS.

Since CISS globalization, all importations including these commodities now undergo pre-shipment inspection that has effectively corrected under-invoicing. Accordingly, the present procedure of clearing all such shipment with the Office of the Commissioner is hereby discontinued.

Nonetheless, production units of ESS, CIIS and other law enforcement units of the Bureau are hereby enjoined to give particular attention to entries covering importations of FUNDADOR and CARLOS I Brandy to insure that the values appearing in the CRF are the ones declared. Any other suspected violation of the TCCP, as amended shall be verified pursuant to CMO 104-92 ( Alert/Hold Orders ).

All memorandums and circulars inconsistent with this Order are hereby expressly revoked.

Strict compliance.

  
GUILLERMO L. PARAYNO, JR.  
Commissioner