



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

December 12, 1992

CUSTOMS MEMORANDUM ORDER
NO. 121-92

TO : ALL COLLECTORS OF CUSTOMS
ALL SERVICE DIVISION CHIEFS
AND ALL OTHERS CONCERNED

SUBJECT : AMENDMENT TO CMO 23-92
IMPLEMENTING JOINT CIRCULAR NO. 2-91

To facilitate the collection of customs duties and taxes from importing government entities on their importations released without prior payment of customs duties and taxes, the following amendments to CMO 23-92 are hereby prescribed:

1. In addition to the submission of copies of Statements of Accounts to the Collection Service as required by paragraph III (1) of CMO 93-92, all concerned are hereby directed to submit a Monthly Consolidated Report of Importations of Government Agencies which have been released without prepayment of duties and taxes.
2. The Consolidated report (see attached sample form) shall contain the following information:
 - 2.1 Control Number
 - 2.2 Government Agency
 - 2.3 Description of Goods
 - 2.4 Bill of Lading or Airway Bill No.
 - 2.5 Date of Arrival
 - 2.6 Vessel and Registry No.
 - 2.7 Entry Number
 - 2.8 Date of Statement of Accounts
 - 2.9 Computed Customs Duties
 - 2.10 Computed Internal Revenue Tax
 - 2.11 Other Taxes
3. This report shall be submitted to the Office of the Commissioner (Attention: Collection Service) every first official working day of each month.

This order shall take effect 04 January 1993.

All concerned shall be informed accordingly.


GUILLERMO L. PARAYNO, JR.
Commissioner