



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

May 5, 2017

CUSTOMS MEMORANDUM CIRCULAR
NO. 64-2017

To: All Deputy Commissioners
All Directors and Division Chiefs
All District/Port Collectors
And Others Concerned

**Subject: Lost Entries Covering Shipment Consigned to AUTOSTRADA
MOTORE, INC.**

The following entries covering shipment consigned to **AUTOSTRADA MOTORE, INC.** were reported lost:

C83431-15	C151411-15
C128556-15	C172122-15
C128550-15	C163579-15
C137056-15	

To that effect, an Affidavit of Loss executed by Mr. Jake Edgar Flores, LCB, Processor of Jestin Customs Brokerage, is herein attached.

In order to ensure that unauthorized usage thereof is avoided, it is incumbent upon the Chiefs of concerned Divisions/Units to keep a permanent record of all lost documents as reference if secondary evidence is availed of in lieu of the lost original documents.

Attention is invited to the attached 1st Endorsement dated April 19, 2017 of the District Collector, Manila International Container Port (MICP).

This CMC is issued pursuant to CAO 2-2001.

For your information and guidance.

For record purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

Nicanor E. Faeldon
NICANOR E. FAELDON
Commissioner

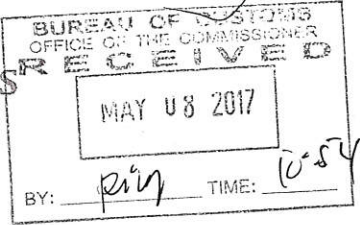


MAY 09 2017

Alfred
MASTER COPY

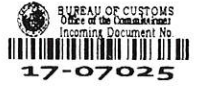


REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS



MEMORANDUM FOR THE COMMISSIONER

FROM : Internal Administration Group
SUBJECT : Draft of CMCs for the Commissioner's Approval
DATE : May 5, 2017



REFERENCE

- 1. 1st Indorsement dated April 19, 2017 of the District Collector, MICP

BACKGROUND

- 1. Before the office of the MICP District Collector, LCB Maria Christina E. Manliclic requested for reconstruction of lost entries, to wit:

C83431-15 C151411-15
C128556-15 C172122-15
C128550-15 C163579-15
C137056-15

- 2. Said request was endorsed to the Law Division, MICP.
- 3. 1st Indorsement dated April 19, 2017 of the MICP District Collector recommends circularization of said lost entries.

ISSUE

N/A

COMMENTS

- 1. Inform all concerned customs officers.

RECOMMENDATION

- 1. Issuance of Customs Memorandum Circular (CMC) in order to inform all concerned customs officials and officers.
- 2. Draft of CMC herein attached.

For the Commissioner's consideration.

Alfredo A. Palma
ALFREDO A. PALMA
OIC-Deputy Commissioner
Internal Administration Group

APPROVED/DISAPPROVED

Nicanor E. Faeldon
NICANOR E. FAELDON
Commissioner





Department of Finance
BUREAU OF CUSTOMS
Manila
Collection District II-B

MANILA INTERNATIONAL CONTAINER PORT

1st INDORSEMENT
April 19, 2017

BUREAU OF CUSTOMS
Central Records Mng't Div.
RECEIVED
APR 26 2017
By: [Signature] Time: 4:35 pm

Respectfully endorsed to the **Chief, Central Records Management Division (CRMD)**, this Bureau, **FOR CIRCULARIZATION**, the within documents pertaining to the request of **AUTOSTRADA MOTORE, INC.** to reconstruct Import Entry Nos. C83431-15, C128556-15, C128550-15, C137056-15, C151411-15, C172122-15 & C163579-15 and their supporting documents, which were misplaced/lost in transit during the course of having the resolution of the Valuation and Classification Review Committee (VCRC) in Docket Nos. 0189-15, 0253-15, 0254-15, 0266-15, 0314-15, 0342-15 & 0343-15, signed by the respective Port officials concerned and were deemed irretrievable, inviting attention to the favourable recommendation of the Law Division, this Port, and the approval thereof by this Office.

For your appropriate action.

9/26
ATTY. VINCENT PHILIP C. MARONILLA
District Collector

w/encl.



Department of Finance
BUREAU OF CUSTOMS
Manila
Collection District II-B

MANILA INTERNATIONAL CONTAINER PORT

MEMORANDUM –

FOR : ATTY. VINCENT PHILIP C. MARONILLA
District Collector

SUBJECT : Request to reconstruct various import entries and supporting documents covering importations consigned to AUTOSTRADA MOTORE, INC.

DATE : April 19, 2017.

This has reference to the letter dated 4 April 2017 of Ms. Maria Christina E. Manliclic, Licensed Customs Broker, to reconstruct the lost/misplaced seven (7) import entries covering the importations of **AUTOSTRADA MOTORE, INC.** (hereinafter, "AUTOSTRADA," for brevity) which were the subject of requests for tentative release covered by Valuation and Classification and Review Committee (VCRC) Docket Nos. 0189-15, 0253-15, 0254-15, 0266-15, 0314-15, 0342-15 & 0343-15, to wit:

Docket No.	Entry No.	Description	Declared Value	Adjustment
0189-15	C83431-15	Brand-new 2015 Ferrari 458 Speciale	US\$141,885.00	US\$258,000.00
0253-15	C128556-15	Brand-new 2015 Ferrari 458 Speciale	141,500.00	258,000.00
0254-15	C128550-15	Brand-new 2015 Ferrari 458 Speciale	148,500.00	258,000.00
0266-15	C137056-15	Brand-new 2015 Ferrari 458 Spider	114,423.00	257,412.00
0314-15	C151411-15	Brand-new 2015 Ferrari F12 Berlinetta	186,563.00	318,888.00
0342-15	C172122-15	Brand-new 2015 Ferrari 458 Speciale	129,152.00	258,000.00
0343-15	C163579-15	Brand-new 2015 Ferrari 458 Speciale	129,152.00	258,000.00

AUTOSTRADA requested for the tentative release of the above importations of Brand-New Ferrari Motor Vehicles in view of the fact that it did not approve of the adjustment of the declared value made therein by the Customs Examiner upon recommendation of the Bureau of Internal Revenue (BIR) as contained in the respective Authority/ies to Issue Imported Goods (ATRIG), which in turn were based on internet value of the same motor vehicles.

The above seven (7) dockets are part of the twenty (20) dockets covering similar valuation issue of AUTOSTRADA that were the subject of VCRC deliberations.

On November 7, 2016, the VCRC rendered a resolution on the foregoing 20 dockets subject of requests for tentative release which was approved by the District Collector and Chairman of VCRC, this Port. The dispositive portion of the resolution of the VCRC states:

"IN VIEW OF THE FOREGOING, the Committee resolves to accept the declared values of AUTOSTRADA MOTORE, INC. based on Method 1 – Transaction Value of the Transaction Value Method. Accordingly, the surety bond posted for the tentative release of the subject shipments may now be fully liquidated."

In the Affidavit of Loss executed by **JAKE EDGAR FLORES**, Customs Representative of JESTIN CUSTOMS BROKERAGE, he averred that the disposition of the VCRC as well as the 20 dockets therein were transmitted to the various Offices of this Port for signature of the concerned port officials. He added that after the port officials have affixed their respective signatures, the dockets were then transmitted to Section 5, Formal Entry Division (FED), this Port, for preparation of the necessary documents to implement the aforesaid favourable ruling of the VCRC. Mr. Flores disclosed that only thirteen (13) dockets or file folders were transmitted to Sec. 5, FED and that the seven (7) dockets pertaining to the import entries subject of the instant request were not included therein since the same were misplaced during the photocopying thereof also at this Port on February 14, 2017. He also stated that diligent efforts were exerted to locate/retrieve the seven (7) dockets, to no avail. Hence, the instant request.

Customs Memorandum Order (CMO) No. 15-2002 is explicit on the procedures and requirements bearing on reconstruction of lost import or other official documents, to wit:

"x x x x x x x x x

1. A written request for the reconstruction of lost import documents or other official documents shall be filed with the Office of the District Collector in the Port where the said documents were entered/filed, attaching therewith the following:
 - 1.1 Affidavit of Loss of the person responsible (importer, broker broker's representative or Customs employee/custodian) for the loss of the import document(s) duly registered with the Law Division;

- 1.2 Verified photocopy of the lost import documents; duly certified document(s) by or on behalf of the importer/broker may be accepted in lieu of the verified photocopy pursuant to Sec. 3515 of the TCCP, as amended;
- 1.3 Proposed reconstructed copy or copies of the lost import documents with the required amount of Customs documentary stamps already affixed thereon; and
- 1.4 Print-out of the Temporary Assessment Notice and SAD covering the importation to be sourced from the Office of the Chief, FED/WAD or equivalent unit in the Port.

x x x x x x x x x"

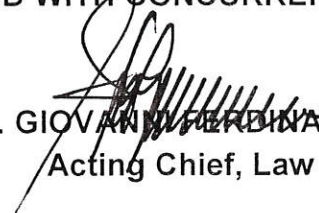
From the foregoing, and considering the faithful compliance with the foregoing conditions, this Office recommends the approval of the request of AUTOSTRADA MOTORE, INC. to reconstruct the aforesaid seven (7) import entries for the sole purpose of facilitating the implementation of the resolution rendered by the Valuation and Classification Review Committee under the above-enumerated docket numbers, particularly the cancellation of the surety bonds posted therein. It is apparent, too, that AUTOSTRADA MOTORE, INC. has no other recourse other than to reconstruct the said import entries since the retrieval thereof is no longer possible.

The approval of the instant request is conditioned upon the utilization thereof for the implementation of the aforesaid VCRC resolution and for the cancellation of the surety bonds which AUTOSTRADA MOTORE, INC. posted for the tentative release of its subject importations, and compliance with such other Customs laws, rules and regulations pertinent thereto.

Respectfully recommended.


ATTY. RENE MANUEL A. OCHAVE
Hearing Officer

NOTED WITH CONCURRENCE:


ATTY. GIOVANNI FERDINAND A. LEYNES
Acting Chief, Law Division

APPROVED/DISAPPROVED:


ATTY. VINCENT PHILIP C. MARONILLA
District Collector

Jestion Customs Brokerage

Brgy. Sabutan Bukid, Paliparan Road, Silang, Cavite
TIN: 218-971-745-000 Non-Vat Reg.

BUREAU OF CUSTOMS
MICP

APR 05 2017

DISTRICT COLLECTOR

RECEIVED DATE: Time: 2:10 pm

4 April 2017

05 APR 2017

ATTY. VINCENT PHILIP C. MARONILLA
District Collector
Manila International Container Port

Jake Edgar Flores
OR APPROPRIATE ACTION
RECEIVED
MICP
4/5/2017
LAW DIV.
BUREAU OF CUSTOMS

Attention: **Chief, Law Division**

Subject: **Request by Autostrada Motore, Inc. for the Reconstruction of Misplaced/Lost Entries, to wit:**

1. **83431-15**
2. **128556-15**
3. **128550-15**
4. **137056-15**
5. **151411-15**
6. **172122-15**
7. **163579-15**

Dear Sir:

We would like to request for the reconstruction of the above-mentioned entries which were misplaced/lost as attested by our processor, Mr. Jake Edgar Flores, in his Affidavit executed on March 27, 2017.

Thank you for your attention and consideration.

Respectfully yours,

Manlicic
Maria Christina E. Manlicic
LCB, MCA

End:
Affidavit of Mr. Jake Edgar Flores

DOC. NO.: File
PAGE NO.: 29
BOOK NO.: 10
SERIES OF 2017 29

ATTY. AGUSTIN CABREDO
Notary Public for Manila
Notarial Commission No. 2015-100
Until December 31, 2017
Rm. 409, First United Bldg. Co.,
Escolta, Manila
Roll No. 26047
PTR No: 59423844 / 1-3-17 / Manila
IBP Lifetime Member 05097
MCLE No. V 0003138 - 07-26-14

REPUBLIC OF THE PHILIPPINES)
CITY OF MANILA) S.S.

A F F I D A V I T

I, **JAKE EDGAR FLORES**, of legal age, Filipino, with postal address at Blk 9, Lot 7, Delaware St., Richmond Subdivision, Bahayang Pag-asa, Imus, Cavite, being first duly sworn in accordance with law, hereby depose and state, that:

1. I am a regular employee of JESTIN CUSTOMS BROKERAGE, an accredited Licensed Customs Broker of the Bureau of Customs, performing the functions of a Processor and one of its clients is AUTOSTRADA MOTORE, INC.

2. AUTOSTRADA MOTORE, INC. requested for the tentative release of its shipments in view of the fact that it did not approve of the adjustment made on its various importations Brand New Ferrari Motor Vehicles. The requests for tentative release were the subject of deliberation by the Valuation and Classification Review Commission (VCRC) under the docket numbers enumerated hereunder, as follows:

Docket No.	Entry No.	Description	Declared Value	Adjustment
0217-14	C227923-14	Brand-new 2014 Ferrari 458 Spider	US\$137,027.76	US\$257,412.00
0235-14	C187734-14	Brand-new 2014 Ferrari 458 Speciale	158,126.00	258,000.00
0236-14	C187760-14	Brand-new 2014 Ferrari 458 Spider	132,824.00	258,000.00
0277-14	C219203-14	Brand-new 2014 Ferrari 458 Speciale	158,126.00	258,000.00
0299-14	C239096-14	Brand-new 2014 Ferrari FF	152,332.00	295,000.00
0321-14	C252692-14	Brand-new 2014 Ferrari 458 Italia	114,852.00	233,509.00
0019-15	C17607-15	Brand-new 2014 Ferrari F12 Berlinetta	202,212.00	318,888.00
0020-15	C17618-15	Brand-new 2014 Ferrari 458 Speciale	147,500.00	258,000.00
0189-15	C83431-15	Brand-new 2015 Ferrari 458 Speciale	141,885.00	258,000.00
0203-15	C87919-15	Brand-new 2015 Ferrari 458 Italia	109,550.00	233,509.00
0204-15	C89717-15	Brand-new 2015 Ferrari 458 Speciale	141,885.00	258,000.00
0253-15	C128556-15	Brand-new 2015 Ferrari 458 Speciale	141,500.00	258,000.00
0254-15	C128550-15	Brand-new 2015 Ferrari 458 Speciale	148,500.00	258,000.00
0266-15	C137056-15	Brand-new 2015 Ferrari 458 Spider	114,423.00	257,412.00
0267-15	C137102-15	Brand-new 2015 Ferrari 458 Speciale	147,885.00	258,000.00
0314-15	C151411-15	Brand-new 2015 Ferrari F12 Berlinetta	186,563.00	318,888.00
0342-15	C172122-15	Brand-new 2015 Ferrari 458 Speciale	129,152.00	258,000.00
0343-15	C163579-15	Brand-new 2015 Ferrari 458 Speciale	129,152.00	258,000.00
0392-15	C201800-15	Brand-new 2015 Ferrari F12 Berlinetta	186,664.00	318,888.00
0393-15	C201799-15	Brand-new 2015 Ferrari 458 Spider	113,232.00	257,412.00

3. After conclusion of the hearings in the aforesaid dockets and the submission by AUTOSTRADA MOTORE, INC. of the required documents, the VCRC rendered its disposition dated November 7, 2016, which was approved by the District Collector and Chairman of VCRC, this Port.

4. The dispositive portion of the resolution of the VCRC in the foregoing dockets states:

“IN VIEW OF THE FOREGOING, the Committee resolves to accept the declared values of the importer based on Method 1 - Transaction Value of the Transaction Value Method.”

5. The file folders pertaining to the above dockets were transmitted to the various Offices of this Port for signature of the offices named therein.

6. Finally, the dockets consisting of 20 file folders were transmitted to Section , Formal Entry Division, for preparation of the necessary documents to implement the favourable ruling of the Valuation and Classification Review Committee (VCRC) which accepted the declared value on the subject importations.

7. It was disclosed, however, that only thirteen (13) file folders were transmitted to Sec.5, FED, this Port and that the seven (7) file folders for the following import entries were apparently misplaced on photocopying area at MICP dated February 14, 2017, to wit:

Docket No.	Entry No.	Description	Declared Value	Adjustment
0189-15	C83431-15	Brand-new 2015 Ferrari 458 Speciale	141,885.00	258,000.00
0253-15	C128556-15	Brand-new 2015 Ferrari 458 Speciale	141,500.00	258,000.00
0254-15	C128550-15	Brand-new 2015 Ferrari 458 Speciale	148,500.00	258,000.00
0266-15	C137056-15	Brand-new 2015 Ferrari 458 Spider	114,423.00	257,412.00
0314-15	C151411-15	Brand-new 2015 Ferrari F12 Berlinetta	186,563.00	318,888.00
0342-15	C172122-15	Brand-new 2015 Ferrari 458 Speciale	129,152.00	258,000.00
0343-15	C163579-15	Brand-new 2015 Ferrari 458 Speciale	129,152.00	258,000.00

8. Diligent efforts were extended to locate and/or retrieve the said file folders but the same proved futile since the same could no longer be found.

9. I am executing this Affidavit in order to attest to the truth of the foregoing, particularly the fact that the subject seven (7) file/folders covering the tentative release of shipments of AUTOSTRADA MOTORE, INC. were misplaced/lost, and to support the request for reconstruction thereof, and for whatever legal and useful purpose it may serve.

IN WITNESS WHEREOF, I have hereunto set my hand this MAR 27 2017 day of March 2017 at the City of Manila, Philippines.

Jake Edgar Flores
JAKE EDGAR FLORES
Affiant

SUBSCRIBED AND SWORN to before me this MAR 27 2017 day of March 2017 affiant exhibited to me his CTC No. _____ issued at _____ on _____.

Doc. No. 776
Page No. 103
Book No. 1
Series of 2017.

Agustin B. Cabredo
ATTY. AGUSTIN B. CABREDO
Notary Public for Manila
Notarial Commission No. 2015-189
Until December 31, 2047
Rm. 409, First United Bldg. Co.,
Escolta, Manila
Roll No. 28047
PTR No. 59423844 / 1-3-17 / Manila,
IBP Lifetime Member 05097
MCLE No. V 0003138 - 07-26-14