



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

January 04, 2018

CUSTOMS MEMORANDUM CIRCULAR
NO. 07-2018

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

**Subject: Lost Entry Covering the Shipment Consigned to ALL
TRANSPORT NETWORK, INC.**

An Import Entry No. C-227392-16 covering the shipment consigned to **ALL TRANSPORT NETWORK, INC.** was reported lost.

To that effect, an Affidavit of Loss executed by Mr. Michael V. Macadat, Customs Representative of the said company, and the 1st endorsement dated December 18, 2017 of the OIC-District Collector, MICP are attached herein.

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.

This CMC is issued pursuant to CAO 2-2001 and CMO 15-2002.

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.


ISIDRO S LAPEÑA, PhD, CSEE
Commissioner



JAN 0 8 2018

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

MANILA INTERNATIONAL CONTAINER PORT

1st INDORSEMENT

CMC 07-2018 p.2

BC Form No. 38-A
(Revised 1990)



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
Port of



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DUPLICATE

Division
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Entry
of 1x2
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arrived
covered
now
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this Of

RECEIVED from ALL TRANSPORT NETWORK INC.
(Name of Payor)

VAT No.

(Address)

Nature of Collection: Amount

1. Import Duty	P	
2. BIR Taxes		0.00
2.1 VAT		0.00
2.2 Specific/Excise Tax		0.00
3. Proceeds-Auction Sale		
4. Penalties/Surcharge		0.00
5. Miscellaneous (Specify)		0.00
Advance Duty		0.00
Safeguard Duty		0.00
IFF		0.00
ODE		0.00
6. Trust Liabilities	BIR/SIRS	0.00
	CIR	1,000.00
	Legal Research Fee	

TOTAL P 1,000.00

Amount in words One Thousand Pesos and 00/100

Consumption Whsg. Informal

Entry No. & Series

Withdrawal Permit No.

(For Warehousing Entries)

Vessel/

Aircraft

Reg. No.

BL/AWB No.

For Quantity

BUREAU OF CUSTOMS
Central Records Mng't Div.
RECEIVED
JAN 04 2018
By: _____ Time: _____

Value of Merchandise US\$

(Pls. check & indicate proper information)

Cash

PDIG No. _____

Bank & Cashier's Check Number

Tax Credit Cert. Number

BOI BIR Customs

Others (Specify)

Mark N. Bujan
MARK N. BUJAN
Collecting Officer
(sign above printed name)

01/03/2018

Date

DISTRIBUTION: Original and three copies

Original White - Duplicate (Green) - Triplicate (Yellow) - Quadruplicate (Blue)
Payor Entry Accounting Div. File

w/enc



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

MANILA INTERNATIONAL CONTAINER PORT

MEMORANDUM –

FOR : Atty. RUBY CLAUDIA M. ALAMEDA
OIC-District Collector

SUBJECT : Request to reconstruct lost original import
entry with attachments

DATE : December 18, 2017

This has reference to the letter dated December 11, 2017 of Mr. Jorey G. Salazar, Project Manager of ALTA FAIRS & EXHIBITS, for the reconstruction of Import Entry No. C-227392-16 covering the shipment of 1x20' Container STC: 83 pkgs. Electric Box, BG Cable Box for exhibition and display consigned to its principal, ALL TRANSPORT NETWORK, INC. (hereinafter referred to as "ATN," for brevity), which arrived at this Port on board the vessel "Hyundai Premium," Voy. 027E covered by B/L No. SINMNL1623690.

The shipment arrived at this Port duly covered by the Certificate of Exemption from payment of Customs duty and VAT issued by the Department of Finance on August 30, 2016 pursuant to Sec.105(i) of the TCCP, as amended, subject among others to, "posting of re-export bond equal to one and one-half (1-1/2) times the ascertained duties and taxes and other charges due thereon." Pursuant to the aforesaid provision, ATN posted Ordinary Re-Export Bond No. 02692 issued by Meridian Assurance Corporation on September 6, 2016.

On October 2, 2016, ATN re-exported the said shipment to its Port of Origin and accordingly requested for the cancellation of the Ordinary Re-Export Bond it posted with the Bonds Division, this Port. In support of its request, ATN submitted the original copy of Entry No. C-227392-16, together with its supporting documents. Subsequently on May 31, 2017, the instant request of ATN was endorsed to the Liquidation and Billing Division, this Port, by Mr. Florante T. Ricarte, Acting Chief, Bonds Division for appropriate action. Mr. Ricarte made a notation in the aforesaid

endorsement that the original copy of Entry No. C-227392-16 is attached thereto.

On June 16, 2017, Mr. Salazar disclosed that the Customs Representative of ATN, Mr. Michael Macadat, borrowed the docket/folder of their request for cancellation of the re-export bond, in order to secure photocopies thereof. Mr. Macadat allegedly brought the docket folder to the photocopy operator on the same day and was advised to return later in the afternoon considering the volume of documents that need to be photocopied. When he returned to the photocopy operator at 4:00 p.m. on that same day to pick-up the documents, however, he noted that the original copy of the aforesaid import entry was missing. Together with the photocopy operator, they searched for the missing documents but their efforts proved futile as they ultimately failed to retrieve it. Mr. Macadat has executed a Sworn Affidavit detailing the circumstances which resulted in the loss of Import Entry No. C-227392-16. For all intents and purposes, the original copy of the said import entry is now deemed lost and irretrievable. Hence, the instant request to reconstruct the said lost import entry.

In resolving the instant request, this Office took into consideration the provisions of Customs Memorandum Order (CMO) No. 15-2002 which are 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 by ATN of the foregoing conditions, this Office recommends the approval of the request to reconstruct the aforesaid import entry in order that the Ordinary Re-Export Bond it posted may accordingly be cancelled in accordance with the terms thereof. It is apparent, too, that ALL TRANSPORT NETWORK, INC. has no other recourse other than to reconstruct the said import entry since the retrieval thereof is no longer possible.

The approval of the instant request is conditioned upon the cancellation of the Re-Export Bond No. 02692 posted by **ALL TRANSPORT NETWORK, INC.** 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. RUBY CLAUDIA M. ALAMEDA
OIC-District Collector



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

MANILA INTERNATIONAL CONTAINER PORT

1st INDORSEMENT
 December 18, 2017

BUREAU OF CUSTOMS
 Central Records Mng't Div.
RECEIVED
 DEC 27 2017
 By: *[Signature]* Time: 9:25 am

Respectfully indorsed to **The Chief, Central Records Management Division (CRMD)**, **FOR CIRCULARIZATION**, the within documents pertaining to the request of **ALTA FAIR & EXHIBITS** to reconstruct Import Entry No. C-227392-16 (with supporting documents) covering the shipment of 1x20' Container STC: 83 pkgs. Electric Box, BG Cable Box for exhibition and display consigned to **ALL TRANSPORT NETWORK, INC.** which arrived at this Port on board the vessel "Hyundai Premium," Voy. 027E covered by B/L No. SINMNL1623690. which were misplaced/lost and were now deemed irretrievable, inviting attention to the favorable recommendation of the Law Division, this Port, and the approval thereof by this Office.

For consideration.

[Signature]
Atty. RUBY CLAUDIA M. ALAMEDA
 PIC-District Collector

w/encl.

ALTA FAIRS & EXHIBITS
A DIVISION OF
ALL TRANSPORT NETWORK

11 December 2017

DEC 19 2017

Bureau of Customs
Manila International Container Port
Manila, Philippines

DINW 1:70
DATE 12 DEC 2017

The Chief, Law Div.
[Signature]
FOR APPROVAL
[Signature]
[Signature]

Attention: Atty. Ruby Claudia Alameda
OIC District Collector

Attention Acting Chief
Law Division - MICP

Subject: Request for reconstruction of entry no. 227392-16

Dear Madam:

We would like to request from your good office a reconstruction of entry number 227392-16 which was lost although a thorough search has been conducted the said document is now irretrievable.

The entry 227392-16 was filed for shipment containing 83 packages of Electric box, BG cable box for exhibition display consigned to All Transport Network Inc., processed at Manila International Container Port, Bureau of Customs under by BL number: SLHMND1623690 and covered by Re-export bond no. 02692.

Said shipment was re-exported on 2 October 2016 and on 24 May 2017 our request for re-export bond cancellation with complete set of import and export documents was received by Bonds Division.

On 31 May 2017, a letter addressed to Liquidation & Billing Division was created and signed by Mr. Florante P. Ricarte, Acting Chief of Bond Division with notation stating that the original entry was attached. After Liquidation and Billing Division the compiled folder containing all pertinent documents was transmitted to Formal Entry Division.

On 16 June 2017 around 11:00am, our customs representative, Mr. Michael Macadat, borrowed the folder and brought it to the photocopier area to secure a photocopy of each document. At around 4:00pm of the same day, he returned to retrieve the folder and noticed that the original entry is no longer attached. Our representative together with the photocopier operator immediately tried to find the original document but they were not able to find the missing entry.

On 19 June 2017, our representative went back to the photocopier area and talked to the operator again. They both made a thorough search and checked all documents in the area but to no avail the original entry cannot be found;

That despite diligent efforts exerted, the original import entry can no longer be located, find or recover, and to the best of our knowledge, it is truly lost.

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On this regard, we would like to request for the reconstruction of the said entry for us to be able to continue with our processing of cancellation of bond.

We humbly ask for your assistance and attention on this request.

Thank you very much.

Respectfully yours,

A handwritten signature in black ink, appearing to read "Jorey G. Salazar", is written over a horizontal line. The signature is stylized and extends to the right.

JOREY G. SALAZAR
Project Manager

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

AFFIDAVIT OF LOSS

I, MICHAEL V. MACADAT, of legal age, Filipino with the office address at No. 3 Sta. Agueda Avenue, Pascor Drive, Parañaque City 1700 Philippines. Duly sworn in accordance with the law, hereby depose and state that:

1. I am a Customs Representative of All Transport Network, Inc., a domestic company duly organized and existing under and by virtue of the Philippine law, with office address stated above;
2. That the shipment of 83 package, Electric box, BG cable box for exhibition display was consigned to All Transport Network Inc. and processed at Manila International Container Port, Bureau of Customs covered by BL number: SINMNL1623690 under import entry no. 227392-16 covered by Re-export bond no. 02692;
3. That said importation was re-exported on 2 October 2016;
4. That on 24 May 2017, our request for re-export bond cancellation together with complete import and export document was received by Bond Division;
5. That on 31 May 2017, a letter addressed to Liquidation & Billing Division was created and signed by Mr. Florante P. Ricarte, Acting Chief of Bond Division;
6. That on the said letter a notation states that the original entry was attached;
7. That after Liquidation and Billing Division the compiled folder containing all pertinent documents was transmitted to Formal Entry Division;
8. Bond Division the compiled folder containing all pertinent documents was transmitted from Formal Entry Division;
9. That on 16 June 2017 around 11:00am, we borrowed the folder and brought it to the photocopier area and asked operator to photocopy each document. At around 4:00pm of the same day, I returned to retrieve the folder and noticed that the original entry is no longer attached. I together with the operator immediately tried to find the original documents but we were not able to find the missing entry;
10. That on 19 June 2017, I went back to the photocopier area and talked to the operator again. We both made a thorough search and checked all documents in the area but to no avail the original entry cannot be found;
11. That despite diligent efforts exerted, the original import entry can no longer be located, find or recover, and to the best of our knowledge, it is truly lost.
12. That this affidavit is being issued to state that the original import entry no. 227392-16 has been lost;

10 07-2018 p.11

MASTER COPY

E. Barrios

97

53 INTERNAL REVENUE (TAX PER BOX #46 & 47)			
TAXABLE VALUE PHP	239,358.95	WHARFAGE	519.00
BANK CHARGES	0.00	OTHERS	250.00
CUSTOMS DUTY	26,356.00	ARRASTRE CHARGES	4,025.00
BROKERAGE FEE	5,349.20	DOCUMENTARY STAMP	265.00
		TOTAL LANDED COST PHP	276,123.15
		TOTAL VAT PHP	33,124.00

465-37

DESCRIPTION IN TARIFF TERMS SHOULD BE								
54 SECTION	55 NO. OF PACKAGES EXAMINED	EXAMINATION RETURN			56 DATE RECEIVED	57 DATE RELEASED		
ITEM NO	DESCRIPTION IN TARIFF TERMS SHOULD BE			QTY	UNIT	UNIT VALUE	TARIFF HEADING	RATE
1	AS FOR DOCUMENTARY EXAMINATION						AS DECLARED	

PLEASE REFER TO RIDER/S FOR FINDINGS ON OTHER ITEMS

REVISED CHARGES				LIQUIDATION	
59 CHARGES	60 DECLARATION	61 FINDINGS	62 DIFFERENCES	65 LIQUIDATION AMOUNT	
DUTY		226,358	226,358	PHP	
BIR Taxes	10%	226	1.5	66 SHORT/EXCESS	
VAT		33,124	89,220 - AMOUNT OF BOND		
Excise Tax/Ad	1%	15		67 REMARKS	
Others		200			
Surcharges	CRS	280			
TOTAL					
63 ACTION DIRECTED / RECOMMENDED			64 Date	68 Date	
<i>ATTACHED</i>				69 Date	

CONTINUATION FROM BOX #31	
CUB	26,356.00
VAT	33,124.00
Total Item Taxes	59,480.00
IPF	250.00
CDS	250.00
IRS	15.00
CSF	232.00
Total Global Taxes	747.00
	747.00

BONDS DIVISION MICP
 BOND NO. *1692*
 SURETY NO. *Meridian*
 AMT. OF BOND *89,220.*
 EXPIRY DATE *9-04-17*

Athena C. Dans
 ATHENA C. DANS
 Chief, IED
 Concurrent Chief,
 Bonds Division

SEP 07 2016

SEP 07 2016