

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF CUSTOMS MANILA

August 18, 1993

CUSTOMS MEMORANDUM ORDER NO. 40-93

> District Collectors of Customs Sub-port Collectors of Customs Chiefs, Law Division or Equivalent Units All Others Concerned

Certain protest cases were brought about because the Importers/Consignees were questioning the Clean Report of Findings (CRF) issued by the Societe Generale de Surveillance (SGS).

In this regard and in order to fully ventilate the issues raised, it is hereby directed that in such protest cases SGS be subpoensed so that it can send its representative(s) to present documents and testify on the matter at issue which also will give the importer(s)/consignees the opportunity to question SGS regarding the concerned CRF. This will also fully appraise the official concerned hearing the case of the issues before him.

For compliance.

LICENIO C. EVANGELISTA Deputy Commissioner