



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

February 28, 1991

CUSTOMS MEMORANDUM ORDER

No. 25-91

TO: All Collectors of Customs
The Director, Collection Service
The Chiefs, Collection Divisions
and All Others Concerned

In compliance with the provisions of Joint Circular No. 3-90 signed by the Secretary of the Department of Budget and management and the Secretary of Finance and in line with CMO No. 67-90 dated September 17, 1990, the following procedures shall be observed by all concerned:

I. Pre-importation Documentation

1. For Commercial importations

To be able to get a waiver of the required advance deposit for customs duties upon opening of the Letter of Credit, the Government Agency Head shall submit the original copy of the Certification of Official Importation (Form 1) to the Bureau, (Attention: Collection Service) thru the official liaison officer of the importing government agency. Said Form 1 shall have the following supporting documents:

- 1.1 Copy of valid authority to import
- 1.2 Such other documentations required to establish the authority for, and the authenticity of, the importation

2. For importations done thru grant, donation or loan proceeds not requiring commercial importation

For the above importations, the following documents shall be submitted to the Collection Service at least ten (10) days before the arrival of the shipment thru the official liaison officer of the importing agency the original copy of the Certification of Official Importation (Form 1) together with the following supporting documents:

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- 2.1 Deed of Donation and the Deed of Acceptance/
Document covering the grant
- 2.2 List of Items covered by the donation/grants
- 2.3 Copy of the Loan Agreements duly duly attested
by the National Treasurer and the Central Bank
of the Philippines.
- 2.4 Original copy of the Bill of Lading
- 2.5 Copy of valid authority to import
- 2.6 Such other documentations required to establish
the authority for, and the authenticity of, the
importations

II. Upon Arrival of Shipment

1. The Collection Service shall only be able to transmit officially the Notice to Release without Prepayment of Duties and Taxes to the proper port of entry when the Bill of Lading or Airway Bill is received from the importer. To avoid delay, these documents must be forwarded to the said Service by the government agency concerned as soon as they are received from its supplier/shipper.
2. The Notice to Release without Prepayment of Duties and Taxes which shall be attached to the working copy of the entry shall be forwarded by official messenger to the port where the shipment will be cleared.
3. The normal flow of procedure in processing import entries shall be observed until the same shall have reached the Collection Division of the port.
4. The Collection Division shall prepare the Statement of Account (See CMO 67-90 for format) in conformity with the duties and taxes assessed by the Customs Appraiser. It shall, however, collect the import processing fee as well as the related charges before the shipments are cleared for release.

III. Post Shipment Clearance Collections

1. Within five (5) days after the end of the month, three (3) copies of all Statements of Accounts shall be forwarded to the Collection Service accordingly summarized by filling up Form 2 (copy attached) of Joint Circular 3-90. The said circular covers all imports from January,

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1990. Hence, all reports from the ports shall include Statement of Accounts issued from the start of 1990.

2. Within ten (10) days from the end of the preceding month, the Collection Service shall forward to the following agencies copies of the Statement of Accounts for collection purposes:

1. Bureau of Treasury
2. Department of Budget and Management

3. The port of entries concerned shall be informed of the respective collections out of national and local government imports released after the Bureau is notified by the Bureau of Treasury of the corresponding Advice of Allotment from the Department of Budget and Management.

4. Liquidation of the corresponding import entries shall immediately be undertaken when the ports received the Advice of Allotment from the Collection Service.

IV. Submission of RTDP

All government offices concerned are likewise enjoined to comply with the requirements of Joint Order 3-90 by submitting to the Department of Budget and Management and the Bureau of Treasury a monthly report of Taxes and Duties Payable (RTDP) samples of which have been reproduced in CMO 67-90. Should they fail to settle their accounts for more than two (2) months after the order takes effect, delivery of their forthcoming shipments shall be held in abeyance.

V. Effectivity

This Order shall take effect, March 19, 1991.

Salvador M. Mison
SALVADOR M. MISON
Commissioner