



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

*Q Jy*  
June 29, 1993

*July 7,*

CUSTOMS MEMORANDUM ORDER  
NO. 28-93

TO : All Collector of Customs  
All Chiefs, Cash Division  
All Chiefs, Formal Entry Division  
All Ports

SUBJECT : Procedure in the collection on Post-Dated  
Checks under CMO 51-92 and CMO 12-93

In order to expedite collection on Post-Dated  
Checks (PDCs) for cases already resolved, the following  
procedures are hereby prescribed :

1. Where the amount of the PDC is equivalent to the amount payable stated in the Committee decision/resolution, the Chief, Cash Division shall :
  - 1.1. deposit the PDC with PNB or Bureau of Treasury, as the case maybe
  - 1.2. in case the check is dishonored for lack of funds or insufficient funds, send demand letter by accomplishing the attached format (Annex "A")
  - 1.3. after expiration of the 5-day period and no payment is made, indorse the case to the Legal Service through the BOC-SGS IVCC for filing of the criminal case under the Revised Penal Code and the Bouncing Check Law
  
2. Where the amount of the PDC is more than the amount payable stated in the committee decision/resolution, the Chief, Cash Division shall :
  - 2.1. send a letter-advise with return card to the importer by accomplishing attached format (Annex "B")
  - 2.2. after expiration of the 5-day period, deposit the PDC with the Bureau of Treasury or the PNB;

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- 2.3. in case the check is dishonored for lack of funds or insufficient funds, send the importer a demand letter with return card by accomplishing (Annex "C")
- 2.4. after expiration of the 5-day period and no payment is made, indorse the case to the Legal Service through the BOC-SGS IVCC for filing of the criminal case under the Revised Penal Code and the Bouncing Check Law.
3. the Chief, Cash Division shall submit weekly report of all pending FCDs to be updated weekly by accomplishing the attached format (Annex "D"), having the following columns :
  - 3.1. CRF Number and Post-dated check Number
  - 3.2. Date the case was received by the Cash Division from the Formal Entry Division
  - 3.3. Date the Letter-advise (Annex "B") was received by the importer
  - 3.4. Date the Demand-letter (Annex "C") was received by the importer
  - 3.5. Date the case was transmitted to the Legal Department through the BOC-SGS IVCC

All orders, memoranda, rules or regulations, inconsistent herewith are deemed repealed.

This order shall take effect immediately.

  
GUILLERMO L. FARAYNO, JR.  
Commissioner

MO-28-93

ANNEX "A"

DEMAND-LETTER

\_\_\_\_\_  
DATE

Dear \_\_\_\_\_

Please be informed that your PDC No. \_\_\_\_\_  
in the amount of ₱ \_\_\_\_\_  
deposited for collection with \_\_\_\_\_ was  
dishonored for \_\_\_\_\_.

In this connection, may we demand payment of the  
duties and taxes resolved therein in the amount of  
\_\_\_\_\_ within five (5) banking  
days upon receipt hereof. Failure to do so will compel  
us to indorse the case to the Legal Service for  
appropriate criminal/civil action.

Very truly yours,

\_\_\_\_\_  
Chief, Cash Division

CMD-28-43

ANNEX "B"

\_\_\_\_\_  
DATE

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

This is in connection with the Committee Resolution, copy enclosed, indorsed to this office re :

Please be advised that your Post-Dated Check No. \_\_\_\_\_ in the amount of \$ \_\_\_\_\_ will be deposited now for collection unless you pay or issue a Manager's check covering the amount as decided by the Committee.

Very truly yours,

\_\_\_\_\_  
Chief, Cash Division

CMO-28-93

ANNEX "C"

DEMAND-LETTER

\_\_\_\_\_  
DATE

Dear \_\_\_\_\_

We refer to the letter-advise dated \_\_\_\_\_ received by your good office last \_\_\_\_\_.

Please be informed that your FDC No. \_\_\_\_\_ in the amount of ₱ \_\_\_\_\_ deposited for collection with \_\_\_\_\_ was dishonored for \_\_\_\_\_.

In this connection, may we demand payment of the duties and taxes resolved therein in the amount of \_\_\_\_\_ within five (5) banking days upon receipt hereof. Failure to do so will compel us to indorse the case to the Legal Service for appropriate criminal/civil action.

Very truly yours,

\_\_\_\_\_  
Chief, Cash Division

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REPORT ON THE STATUS OF POST DATED CHECKS

for week ending \_\_\_\_\_  
 Port of \_\_\_\_\_

For : Chairman  
 BOC-SGS IVCC

CRF No.	PDC No.	Date the case was received by the Cash Division from FED	Date the Letter Advise (Annex A) was received by the importer	Date the Demand Letter (Annex B) was received by Importer.	Date the case was transmitted to the Legal Service vice thru BOC-SGS IVCC
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Submitted by :

Noted :

Chief, Cash Division

District Collector