



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

CUSTOMS MEMORANDUM ORDER

NO. 52-91

TO : All Service/Division Chiefs  
Collectors of Customs  
and Others Concerned

Subject : Submission of Reports on Short Payments  
on Post Liquidated Import Entries

I. OBJECTIVES:

1. To take up in the Books of Accounts all receivables resulting from post liquidation of import entries.
2. To define the responsibilities of those involved in the said liquidation.
3. To present the financial condition of the Bureau more accurately.

II. OPERATIONAL RESPONSIBILITY:

1. LIQUIDATION AND BILLING DIVISION/UNIT of each Port/Subport shall:

- a. prepare a list showing short payments of duties and taxes resulting from post liquidation of import entries using the form attached as Annex "A". This list shall contain the following data:

- a.1 Name of the Company
- a.2 Address
- a.3 Import Entry No.
- a.4 Date of Arrival
- a.5 Amount
  - a.5.1 Duty
  - a.5.2 Tax
  - a.5.3 Total
- a.6 Remarks

*for and on behalf of*  
*Jawad M. Rivera*

CMO 52-91

- b. prepare the Notice of Liquidation/Demand Letter on short payments of duties and taxes using the form attached as Annex "B" which should be printed. The Port/Subport where collection is to be made should be indicated. Each Port/Subport shall maintain its own control number on notices and letters issued. Copies of these notices/letters are needed as supporting documents before the accounts are posted in the subsidiary ledger. The report together with the copies of the notices/letters on short payments of duties and taxes shall be submitted to the Revenue Accounting Division, Financial Service every fifteenth (15) and end (30th) of the month, copy furnished the Collection Service.
2. REVENUE ACCOUNTING DIVISION - shall maintain a subsidiary ledger to control the recording of receivables and corresponding collections/ settlements made and shall likewise submit a monthly report in a summary form to the Accounting Division, Financial Management Office.
3. ACCOUNTING DIVISION - shall book up the amount of short payments as receivable and the collections/settlements as income in the Books of Accounts.
4. COLLECTION SERVICE - shall prepare a monthly report in line with CMO No. 29-91, on the collections/settlements made on short payments and submit the same to the Revenue Accounting Division. The report shall contain the following data:
  - 4.1 Name of the Company
  - 4.2 Import Entry Number
  - 4.3 Customs Official Receipt Number
  - 4.4 Amount
  - 4.5 Date

This Order shall take effect on \_\_\_\_\_

JUN 07 1991

*Salvador M. Mison*  
SALVADOR M. MISON  
Commissioner



Republic of the Philippines  
 Department of Finance  
 BUREAU OF CUSTOMS  
 Collection District II-A

ANNEX "B"

CMO-52-91

Serial No. \_\_\_\_\_

Date \_\_\_\_\_

NOTICE OF LIQUIDATION/DEMAND LETTER  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Gentlemen:

This refers to Import Entry/Entries No. \_\_\_\_\_ series \_\_\_\_\_ covering your shipment herein described, which was found short of payment upon liquidation. The assessment made thereon may be verified from the Billing Section, this Division.

In view thereof, it is requested that the additional charges in the amount of PESOS: \_\_\_\_\_ (P \_\_\_\_\_) be remitted to the Bureau of Customs within ten (10) days from receipt hereof, otherwise, the provision of Section 2501 of the Tariff and Customs Code of the Philippines which imposes 10% or 25% surcharge as of the case maybe, for failure to pay the same within the reglementary period, shall be applied.

Please acknowledge receipt.

Very truly yours,

District Collector of Customs  
 Port/Sub-Port of \_\_\_\_\_

By:

BROKER \_\_\_\_\_  
 BUNDLE NO. \_\_\_\_\_

Re: Shipment of	PORT OF ORIGIN	Date Arrived	Entry/Entries No.
	Vessel	Registry No.	Bill of Lading #
	Amt. Assessed	Amount Paid	Add'l Amount
Computation			
CUSTOMS DUTY			
V A T			
OTHER CHARGES (Specify)			
T O T A L			

Note: NOT VALID WITHOUT DRY SEAL  
 4/16/91 RMG