



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

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07 August 1995

**CUSTOMS MEMORANDUM ORDER**  
**No. 9-95-B**

**TO :** All Collectors,  
Division and Section Chiefs,  
Examiners/Appraisers,  
SGS-Manila Liaison Office,  
Importers, Brokers, and  
All Others Concerned

**SUBJECT :** Supplementary Provisions for the Revised  
Procedures on the Tentative Release of  
Shipments Lacking the Required CRF.

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In addition to the provisions stated in CMO No. 9-95 dated 03 May 1995, the following shall also apply for all shipments which did not undergo the required Pre-Shipment Inspection under the CISS scheme and which entered the country without a CRF.

**A. GENERAL PROVISIONS:**

1. In allowing tentative release, the importer shall be required to pay post-shipment inspection fees, the mechanics and effectivity date of which shall be covered in a separate Order.
2. In arranging for the mandatory 100% joint examination of the shipment, the Examiner/Appraiser should arrange for the presence of a PSI Surveyor Representative (PSI-SR) through the Office of the Commissioner (tel. no. 484161-69, local 289). For non-Metro Manila Ports where the presence of an PSI-SR representative is not feasible, samples/brochures/pictures shall be sent to the Office of the Commissioner (attention: The Valuation Center and Library) with a copy of the import entry and invoice.
3. The Chief, FED or equivalent unit, of the port must determine the number of infractions by the importer in order to verify the appropriate penalty pursuant to CAO No. 4-94. To assist the Chief, FED, or equivalent unit, a file of infractions shall be maintained by the Valuation Center and Library (VCL), OCOM for dissemination to all concerned.
4. A firm/importer shall be considered a recidivist after three (3) infractions have been incurred from the effectivity date of this CMO, and whose shipments lacking the requisite CRF shall henceforth be treated as shipments made in circumvention of the CISS and, therefore, subject to seizure according to CMO No. 71-90.

ANNEX "B"

CMO-9-95 "9"

\_\_\_\_\_  
(DATE)

MEMORANDUM FOR: ENTRY RECEIVING, DIVISION CONCERNED

PURSUANT TO CMO \_\_\_\_\_, YOU ARE HEREBY INSTRUCTED TO ALLOW THE FILING AND ACCEPTANCE OF THE IMPORT ENTRY AND IMMEDIATELY FORWARD THE SAME WITH ALL THE COPIES OF THE ORDER OF PAYMENT (OP) TO THE EXAMINER/APPRaiser.

\_\_\_\_\_  
CHIEF, FED  
PORT OF \_\_\_\_\_

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ANNEX "C"

MEMORANDUM TO: EXAMINER/APPRaiser

PURSUANT TO CMO 9-95, YOU ARE HEREBY INSTRUCTED TO:

- 1) CONDUCT 100% EXAMINATION OF THIS SHIPMENT;
- 2) SECURE ONE SAMPLE PER ITEM AND/OR TAKE PHOTOGRAPHS OF SAID ITEMS IF SIZE AND WEIGHT MAKES IT IMPRACTICAL TO SECURE SAID ITEMS;
- 3) SUBMIT ALL SAMPLES TO THE VALUATION CENTER AND LIBRARY FOR PRELIMINARY VALUATION AS BASIS IN THE COMPUTATION OF DUTIES AND TAXES, PENALTY AND COST OF SECURING AN SGS-CRF WHICH WILL BE THE BASIS FOR THE VALUE OF THE CASH BOND/BANK GUARANTY;
- 4) VERIFY THE CORRECTNESS/SUFFICIENCY OF THE AMOUNT OF THE CASH BOND/BANK GUARANTY PER VALUATION CENTER AND LIBRARY'S COMPUTATION INDICATED IN THE INFORMATION/REFERRAL SHEET;
- 5) SUBMIT TO THE CHIEF, FED/EQUIVALENT UNIT, THE FINDINGS IN THE FORM OF A JOINT INSPECTION REPORT, THE ENTRY AND ALL COPIES OF THE ORDER OF PAYMENT.

\_\_\_\_\_  
CHIEF, FED/EQUIVALENT UNIT  
PORT OF \_\_\_\_\_

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2"

12"

5. Firms in the top 3,000 corporations as per the latest list of the Securities and Exchange Commission and those firms guaranteed by the Customs Brokers Association shall be allowed to issue a post-dated check (PDC) as provided for in CMO No. 3-95 in an amount equivalent to 120% of the landed cost of the shipment.


**B. ADMINISTRATIVE PROVISIONS:**

1. In order to facilitate the issuance to the importer of a post-shipment CRF, the joint inspection team may obtain photographs, brochures or catalogues following the guidelines in CMO No. 23-93. If warranted, samples may also be obtained if provided a receipt is made and subject to the condition that the same shall be returned to the importer after the case is resolved. The samples/brochures/photographs/catalogues shall be sent to the PSI-SR Surveyor's office abroad by the Valuation Center and Library for proper valuation.
2. In relation to Step 3.3 of CMO No. 9-95, the transmittal to the OCOM-ACU for post-review of import documents covering the approved tentative release shipments shall be simultaneous with the tentative release of the shipment.
3. The chief, FED or equivalent unit, of the port shall verify the amounts of full duty, tax, penalty, inspection and filing fees, and all other charges pertaining to the shipment, and endorse computation results to the Cash Division for payment by the importer.

**C. EFFECTIVITY:**

This Order shall take effect on

15 August 1995

  
GUILLERMO L. FARAYNC, JR.  
Commissioner