



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1099

03 May 2002

CUSTOMS MEMORANDUM ORDER  
NO. 20-2002

TO : ALL DISTRICT COLLECTORS OF CUSTOMS  
ALL CHIEFS, BILLING AND LIQUIDATION DIVISION  
ALL CHIEFS, INFORMAL ENTRY DIVISION

SUBJECT : PRELIQUIDATION FOR INFORMAL ENTRIES

It has been noted that most of the shipments being processed at the Informal Entry Division are usually consolidated and/or declared as personal effects. Thus, if there is no preliquidation of informal entries, the hundreds and even thousands of individual consignees who may be assessed additional duties and taxes by the Billing & Liquidation Division can no longer be contacted for collection purposes.

Therefore, effective immediately all shipments covered by informal entries must first be liquidated by the Billing & Liquidation Division or its equivalent unit, before acceptance of payment of duties and taxes by the Cash Division/Unit. For this purpose, as far as practicable, the Billing and Liquidation Division or its equivalent unit shall deploy the necessary personnel at the Informal Entry Division and shall cause the liquidation of the entry prior to payment of the duties and taxes at the Cash Division or equivalent unit. Without such liquidation, no release shall be allowed.

For strict compliance.

  
ANTONIO M. BERNARDO  
Commissioner