



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

May 10, 2018

**CUSTOMS MEMORANDUM CIRCULAR**  
NO. 102-2018

To: All Deputy Commissioners  
All Directors and Division Chiefs  
All District/Port Collectors  
And Others Concerned

**Subject: Lost Entry Covering the Shipment Consigned to VIHLE 08  
IMPORT AND EXPORT TRADING**

An Import Entry No. C-200966-17 covering the shipment consigned to **VIHLE 08 IMPORT AND EXPORT TRADING** was reported lost.

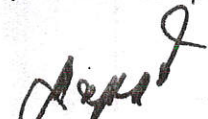

To that effect, an Affidavit of Loss executed by Ms. Jonalyn D. Talens, Representative of Broker Mylene C. Talens, and the 1<sup>st</sup> endorsement dated May 08, 2018 of the District Collector, MICP are attached herein.

In order to ensure that unauthorized usage thereof is avoided, it is incumbent upon the Chiefs of concerned Divisions/Units to keep a permanent record of all lost documents as reference if secondary evidence is availed of in lieu of the lost original documents.

This CMC is issued pursuant to CAO 2-2001 and CMO 15-2002.

For your information and guidance.

For record purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

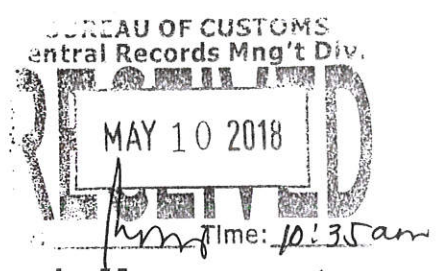
  
  
Bureau of Customs  
ISIDRO S. LAPEÑA  
Commissioner  
18-08484  
**ISIDRO S LAPEÑA, PhD, CSEE**  
Commissioner  
MAY 24 2018 7



REPUBLIC OF THE PHILIPPINES  
Department of Finance  
BUREAU OF CUSTOMS  
Manila  
Collection District II-B

MANILA INTERNATIONAL CONTAINER PORT

1<sup>st</sup> INDORSEMENT  
May 8, 2018



Respectfully indorsed to **The Chief, Central Records Management Division (CRMD)**, **FOR CIRCULARIZATION**, the within documents pertaining to the request of **VIHLLE 08 IMPORT AND EXPORT TRADING** (hereinafter referred to as "VIHLLE 08"), to reconstruct Import Entry No. C200966-17 covering the shipment of 3 cases STC: Yamaha Pro Audio Products covered by B/L 20170356 which arrived at this Port on July 22, 2017 on board the vessel "N/V Lobivia," Voy. 046E, which were misplaced/lost and were now deemed irretrievable, inviting attention to the favorable recommendation of the Law Division, this Port, and the approval thereof by this Office.

For consideration.

*[Signature]*  
for: **MARITISS T. MARTIN**  
District Collector *[Signature]*

w/encl.

~~0196~~- 102-2018 9-3



REPUBLIC OF THE PHILIPPINES  
Department of Finance  
BUREAU OF CUSTOMS  
Manila  
Collection District II-B

MANILA INTERNATIONAL CONTAINER PORT

**1<sup>st</sup> INDORSEMENT**  
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For consideration.

*[Signature]*  
for: **MARITESS T. MARTIN**  
District Collector *[Signature]*

w/encl.

**CMC 102-2018 8-4**

BC Form No. 38-A  
(Revised 1990)



**REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS**  
Port of \_\_\_\_\_



**01892282158  
DUPLICATE**

RECEIVED from VIHLE 08 IMPORT AND EXPORT TRADING  
(Name of Payor)

VAT No. \_\_\_\_\_

(Address) \_\_\_\_\_

Nature of Collection:	Amount
1. Import Duty	P _____
2. BIR Taxes	0.00
2.1 VAT	0.00
2.2 Specific/Excise Tax	0.00
3. Proceeds-Auction Sale	0.00
4. Penalties/Surcharge	0.00
5. Miscellaneous (Specify)	0.00
Advance Duty	_____
Safeguard Duty	_____
IPF	0.00
CDS	0.00
6. Trust Liabilities	0.00
BIR/SARS	_____
OTR	1,000.00
Legal Research Fee	_____
<b>TOTAL</b>	<b>P 1,000.00</b>

Amount in words One Thousand Pesos and 00/100

Consumption     Whsg.     Informal

Entry No. & Series \_\_\_\_\_

Withdrawal Permit No. \_\_\_\_\_  
(For Warehousing Entries)

Vessel/ Aircraft \_\_\_\_\_

Reg. No. \_\_\_\_\_

BL/AWB No. \_\_\_\_\_

For Quantity \_\_\_\_\_

Value of Merchandise US\$ \_\_\_\_\_

(Pls. check & indicate proper information)

Cash                      PDIG No. \_\_\_\_\_

\_\_\_\_\_  
Bank & Cashier's Check Number

\_\_\_\_\_  
Tax Credit Cert. Number

BOI     BIR     Customs

\_\_\_\_\_  
Others (Specify)

**JESUSA P. DELA CRUZ**  
Collecting Officer  
(sign above printed name)

05/23/2018  
Date

DISTRIBUTION: *Original and three copies*

Original White    -    Duplicate (Green)    -    Triplicate (Yellow)    -    Quadruplicate (Blue)  
Payor                      Entry                      Accounting Div.                      File

cmc 102-20189-5

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BUREAU OF CUSTOMS  
MICP

MAY 08 2018

TIME OF COLLECTION  
Time 5:30



REPUBLIC OF THE PHILIPPINES  
Department of Finance  
BUREAU OF CUSTOMS  
Manila  
Collection District II-B

MANILA INTERNATIONAL CONTAINER PORT

**MEMORANDUM –**

**FOR : MARITESS T. MARTIN**  
District Collector

**SUBJECT : Request to reconstruct lost original import**  
**entry with attachments**

**DATE : May 8, 2018**

This has reference to the letter-request dated January 22, 2018 of Mr. Nathan D. Calayag, Proprietor & General Manager of **VIHLLE 08 IMPORT AND EXPORT TRADING** to reconstruct Import Entry No. C200966-17 covering the shipment of three (3) cases STC: Yamaha Pro Audio Products covered by B/L 20170356 which arrived at this Port on July 22, 2017 on board the vessel "N/V Lobivia," Voy. 046E. The shipment was imported for demonstration purposes only and is covered by Re-Export Bond No. 334.

The shipment arrived at this Port duly covered by the Certificate of Exemption from payment of Customs Duty and VAT issued by the Department of Finance (DOF) on July 20, 2017 pursuant to Sec.105(q)(2) of the Tariff and Customs Code of the Philippines (TCCP), as amended, subject among others to, "posting of a bond in an amount equal to twice the ascertained duties and taxes and other charges" due. Pursuant to the aforesaid provision, VIHLLE 08 IMPORT AND EXPORT TRADING posted Ordinary Re-Export Bond No. BD-C(9)-HO-000000334 in the principal amount of P647,128.00 issued by AFP GENERAL INSURANCE CORPORATION on July 28, 2017.

On August 30, 2017, VIHLLE 08 IMPORT AND EXPORT TRADING re-exported the said shipment to its Port of Origin under Export Declaration No. 133588 covered by B/L No. ICWL2017-045.

On January 22, 2018, VIHLLE 08 IMPORT AND EXPORT TRADING, through its Proprietor & General Manager, Mr. Nathan D. Calayag, wrote a letter to the District Collector, this Port, with a request that it be allowed to reconstruct Import Entry No. C200966-17 and its attachments since they were unable to locate the original thereof. Mr. Calayag also ventured the

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information that they were constrained to request for the reconstruction of the lost import entry in order that Re-Export Bond No. BD-C(9)-HO-000000334 may be cancelled since the shipment subject thereof has already been re-exported back to its Port of Origin in accordance with the terms and conditions of the Certificate of Exemption issued by the Department of Finance.

In support of its request, VIHLE 08 IMPORT AND EXPORT TRADING submitted the Affidavit of Loss executed by Ms. Jonalyn D.Talens, Customs Representative of the Licensed Customs Broker who processed the said transaction with this Port.

Ms. Talens averred that she was the one who processed the documents for the release of the shipment to VIHLE 08 IMPORT AND EXPORT TRADING. She added that sometime on July 31, 2017, she borrowed the original copy of the import entry and brought it in the office in order to have photocopies thereof. On the next day at their Office, she disclosed, that the original copy of the said import entry with its attachments was nowhere to be found. Ms. Talens added that she asked the help of her officemates to locate/retrieve the said documents, but their diligent efforts were in vain since they were not able to find them. For all intents and purposes, the original copy of the said import entry and its attachments is now deemed lost and irretrievable. Hence, the instant request to reconstruct the said lost import entry.

In resolving the instant request, this Office took into consideration the provisions of Customs Memorandum Order (CMO) No. 15-2002 which are explicit on the procedures and requirements bearing on reconstruction of lost import or other official documents, to wit:

"x x x                      x x x                      x x x

1. A written request for the reconstruction of lost import documents or other official documents shall be filed with the Office of the District Collector in the Port where the said documents were entered/filed, attaching therewith the following:

1.1 Affidavit of Loss of the person responsible (importer, broker, broker's representative or Customs employee/custodian) for the loss of the import document(s) duly registered with the Law Division;

1.2 Verified photocopy of the lost import documents; duly certified document(s) by or on behalf of the importer/broker may be accepted in lieu of the verified photocopy pursuant to Sec. 3515 of the TCCP, as amended;

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1.3 Proposed reconstructed copy or copies of the lost import documents with the required amount of Customs documentary stamps already affixed thereon; and

1.4 Print-out of the Temporary Assessment Notice and SAD covering the importation to be sourced from the Office of the Chief, FED/WAD or equivalent unit in the Port.

x x x      x x x      x x x"

From the foregoing, and considering the faithful compliance by VHILLE 08 IMPORT AND EXPORT TRADING of the foregoing conditions, this Office recommends the approval of the request to reconstruct the aforesaid import entry in order that the Ordinary Re-Export Bond it posted may accordingly be cancelled in accordance with the terms thereof. It is apparent, too, that VIHLLLE 08 IMPORT AND EXPORT TRADING has no other recourse other than to reconstruct the said import entry since the retrieval thereof is no longer possible.

The approval of the instant request is conditioned upon the cancellation of Re-Export Bond No. 334 posted by VIHLLLE 08 IMPORT AND EXPORT TRADING, and compliance with such other Customs laws, rules and regulations pertinent thereto.

Respectfully recommended.

*[Signature]*  
Atty. RENE MANUEL A. OCHAVE  
Hearing Officer

NOTED WITH CONCURRENCE:

*[Signature]*  
Atty. GIOVANNI FERDINAND A. LEYNES  
Acting Chief, Law Division

APPROVED/DISAPPROVED:

*[Signature]*  
for: MARITNESS T. MARTIN  
District Collector