



MEMORANDUM

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**TO : ALL DEPUTY COMMISSIONERS
DISTRICT COLLECTOR
AND SUB-PORT COLLECTORS
LIQUIDATION AND BILLING DIVISION
ALL OTHERS CONCERNED**

FROM : REY LEONARDO B. GUERRERO
/Commissioner *Ag 8 i*



BOC-07-01679

**SUBJECT : IMPLEMENTATION OF THE LIQUIDATION AND BILLING
SYSTEM (LBS)**

DATE : 06 April 2022

In relation to the issuance of the Customs Memorandum Order 09-2022 last 24 March 2022 with the subject, "Guidelines in the Implementation of the Liquidation and Billing System (LBS) and Post-Entry Modification of Single Administrative Document (SAD) by the Liquidation and Billing Division (LBD) or equivalent unit", the Management Information System and Technology Group will implement the LBS on **13 April 2022** in all ports nationwide.

For your information and guidance.