



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA
SEP 06 1993

CUSTOMS MEMORANDUM ORDER
NO. 44-93

TO : All Collectors of Customs
Division/Section/Unit Chiefs
All Importers/Customs Brokers
All Others Concerned

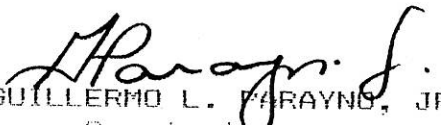
SUBJECT : Amending CMO 67 - 77

Pursuant to Section 408 of the Tariff and Customs Code of the Philippines, as amended and to harmonize the provisions of CMO 67 - 77 with Section 2503 and 2530 of the Tariff and Customs Code as implemented by CMO 8 - 76, the following additional amendment to the Order is hereby prescribed.

Section 1. Paragraph E of CMO 67 - 77 is hereby amended to read as:

" E. In addition to an Entry Form and Entry Form Receipt, the penalties provided for in Sections 2503 and 2530 of the ILC, as amended, and as implemented by CMO 8 - 76. Accordingly, the packing list and other documents in relation to a particular shipment must be submitted to the Entry Processing Division. "

This Order shall take effect immediately.


GUILLERMO L. FRAYNS, JR.
Commissioner

MO-44-93



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

"Support the New Society"

December 20, 1977

CUSTOMS MEMORANDUM ORDER
NO. 67-77

TO: All Collectors of Customs
All Others Concerned

RE: Guidelines implementing Sec. 1302
of the Tariff and Customs Code of
the Philippines, as amended.

In order to have uniformity in the determination of shipments to be authorized clearance on an informal entry, the following guidelines are hereby proscribed:

A. Importations the dutiable value of which does not exceed two thousand (2,000) pesos based on proper commercial invoice or similar reliable documents such as a price list, Request for Value Information or an affidavit and pro-forma invoice (sample form attached) showing the correct value thereof shall be cleared on an informal entry. However, in ports of entry where payment of duties are made through the agent banks and the importation is covered by a letter of credit, a formal entry shall be required.

B. The following importations shall be authorized clearance on an informal entry regardless of value:

1. Personal and household effects or articles, not in commercial quantity, brought in by returning residents, persons coming to settle and transients. Commercial quantity shall mean quantity for a given kind or class of articles which are in excess of what is compatible with and commensurate to the person's normal requirements for personal use. Except in the case of advance baggage, the passenger's passport must be presented, otherwise a formal entry would be required. In the case of an advance baggage, the Chief, CIID shall be first be informed of the following information:

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about the shipment before authority for processing or an informal entry, is given: BC Form 177 number, consignee's name and address, vessel, port of origin, registry number, marks and contents and weight of cargo.

2. All articles, except vehicles, aircrafts, watercrafts and animals falling under and meeting the requirements of the subsections (e), (l), (p), (s) and (u) of Section 105 of the Tariff and Customs Code as amended, subject to compliance with the conditions provided for in CAO 7-72.
 3. Technical and scientific films, provided that the requirements of paragraph I-1-b of CAO 7-72 are complied with.
 4. Phil. articles previously exported from the Philippines and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and upon which no drawback or bounty has been allowed, including instruments and implements, tools of trade, machinery and equipment, used abroad by Filipino citizens in the pursuit of their business, occupation, or profession.
 5. Importations, which are tax-exempt under special laws or presidential directives, of agencies and instrumentalities of the government except government owned and controlled corporations.
 6. Importations of international institutions, associations or organizations exempt from duties and taxes pursuant to existing international agreements and those operating under the aegis of the United Nations.
 7. Importations consigned to U.S. Military authorities, U.S. Armed Forces personnel and their dependents, and other tax exempt persons under the RP-US Military Bases Agreement.
- C. Importations not falling under paragraph A and B shall be cleared under a formal entry.

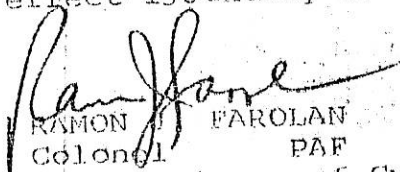
CMO-67-11

D. Importations falling under paragraph A & B above shall be coursed through the Collector of Customs or his duly authorized representative for approval, which approval shall be made on the face of BC Form No. 177 by writing or stamping the words "Approved for processing under Informal Entry."


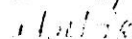
(E) Misdeclarations and/or undervaluation on an Informal Entry shall be subject to the penalties provided for in Sections 2503 and 2530 of the TCCP, as amended, and as implemented by CAO 8-76.

This Memorandum Order supersedes CMO No. 7-69 dated 14 January 1969 and all existing memorandum orders and circulars in conflict with the provisions of this CMO.

This Order shall take effect 15 January 1978.


RAMON J. FAROLAN
Colonel PAF
Acting Commissioner of Customs

BUREAU OF CUSTOMS
ADMINISTRATIVE SERVICES

APPROVED BY: 
Date: 

SAMPLE FORM

enc 67-77

AFFIDAVIT AND PRO-FORMA INVOICE

I, We _____
of _____,
Importer of the articles described hereunder which arrived at the
_____ on _____, 19____, ex _____,
Reg. No. _____, under DL/WH No. _____ do hereby declare:

That the value of said importation is US \$ _____;

That my/our failure to produce and submit the invoice covering
said articles as required by the Customs authorities is due to the
following reasons: _____

Hence, therefore, I/We hereby make this pro-forma invoice
covering this importation shipment to me/us by _____.

QUANTITY & DESCRIPTION OF ARTICLES	VALUES
(Use back if more space is needed)	

I/We further declare that the values setforth in the above
pro-forma invoice are, to my/our knowledge and honest belief, the
actual cost or market value of the articles described therein in
the country of origin on the date of its exportation to the Phil-
ippines.

IMPORTER

BY:

SUBSCRIBED AND SWORN to before me this _____ day of _____
19____, at _____; Affiant exhibiting to me his/her
Res. Cert. No. R- _____ issued at _____
on _____, 19____.

(Affiant's Dec. & Seal
Stamp here)

NOTARY PUBLIC
Until December 31, 19____
PTR No. _____

CMD-44-B
 CMO-67-77

SHIPPING FORM
 AFFIDAVIT AND PRO-FORMA INVOICE

I, Mr. _____
 of _____
 Importer of the articles described hereunder which arrived at the
 _____, 19____, at
 _____, under Bill of Lading No. _____ do hereby declare:

That the value of said importation is US \$ _____;
 That my/our failure to produce and submit the invoice covering
 said articles as required by the law here applicable is due to the
 following reasons: _____

I/We, therefore, I/We hereby acknowledge this pro-forma invoice
 covering said importation shipped to me/us by _____

QUANTITY & DESCRIPTION OF GOODS	VALUES

I/We further declare that the values set forth in the above
 pro-forma invoice are, to my/our knowledge and honest belief, the
 actual cost or market value of the articles described therein in
 the country of origin on the date of the exportation to the
 Philippines.

IMPORTER
 BY: _____

BEFORE ME, _____, to before me this _____ day of _____,
 19____, at _____; sufficient evidence to me his/her
 true name, Bill. No. _____ issued at _____
 on _____, 19____.

Notary Public

 Notary Public
 Phil. December 31, 19____
 P.D. No. _____

Doc. No. _____
 Form No. _____
 Book No. _____
 Series of 19____
 NOTE: This document must be executed by the
 Importer only. If the Importer is a firm, it
 must be signed by the General Manager or a
 responsible official of the firm whose position
 must be stated below his signature.)