



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

JULY 30, 1992

CUSTOMS MEMORANDUM ORDER  
NO. 87-92

SUBJECT : GUIDELINES IN THE EVALUATION OF OFFERS  
OF SETTLEMENT AND REDEMPTION UNDER  
SECTION 2307, TCCP AS AMENDED BY EXECUTIVE  
ORDER NO. 38.

IN ORDER TO MAINTAIN CONSISTENCY AND UNIFORMITY IN THE  
PROCESSING AND DISPOSITION OF OFFERS OF SETTLEMENT AND  
REDEMPTION UNDER SECTION 2307 AS AMENDED BY E.O. 38, THE  
FOLLOWING GUIDELINES ARE HEREBY ISSUED FOR THE INFORMATION OF  
ALL OFFICES CONCERNED;

SECTION 1. FRAUD - the following cases herein enumerated  
demonstrate the presence of fraud :

- 1.a the use of forged or spurious documents;
- 1.b the prima facie evidence of fraud under Section  
2503
- 1.c the use of false machinations, misrepresentation,  
concealment of facts that resulted in loss of  
revenues reaching levels that is unconscionable  
and unbecoming of a law-abiding taxpayer and  
citizen.
- 1.d other cases similarly situated.

SECTION 2. ABSOLUTELY PROHIBITED IMPORTATION - those  
importations falling under pars.b,c,d,e,g,h,j, of Section  
101, TCCP as amended.

SECTION 3. RELEASE OF PROPERTY WOULD BE CONTRARY TO LAW

- 3.a For all importations falling under Section  
101, TCCP as amended not covered by Section 2  
hereof.

EMO-82-92

- 3.b When the seized shipment was consigned to fictitious consignees
- 3.c For importations where the consignee, importer or exporter has disclaimed ownership of the seized articles.
- 3.d The commodity is explicitly disallowed for release under settlement/redemption by higher authorities.

SECTION 4.

All orders, rules, memoranda inconsistent herewith are hereby revoked.

SECTION 5. This Order shall take effect immediately.

  
GUILLERMO L. CARAYNO JR.  
Commissioner

stgl/redset