



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

November 07, 2017

CUSTOMS MEMORANDUM CIRCULAR
NO. 187-2017

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

**Subject: Lost Entry Covering Shipment Consigned to EAST ASIA
VETERINARY PRODUCTS, INC.**

An Import Entry No. C188883-15 covering shipment consigned to **EAST ASIA VETERINARY PRODUCTS, INC.** was reported lost.

To that effect, an Affidavit of Loss executed by Mr. Albert A. Capurihan, Customs Representative of Alvino B. Mercado Customs Brokerage and the 1st endorsement dated October 25, 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.

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.


ISIDRO S LAPEÑA, PhD, CSEE
Commissioner



NOV 08 2017

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CMC 187-2017 p.2

BC Form No. 38-A
(Revised 1990)



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
Port of _____



01887207542
DUPLICATE

RECEIVED from _____
(Name of Payor)

_____ VAT No.

_____ (Address)

Nature of Collection:	Amount
1. Import Duty	P _____
2. BIR Taxes	_____
2.1 VAT	_____
2.2 Specific/Excise Tax	_____
3. Proceeds-Auction Sale	_____
4. Penalties/Surcharge	_____
5. Miscellaneous (Specify)	_____
6. Trust Liabilities	_____
TOTAL	P 7,000.00

Amount in words _____

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)

Collecting Officer
(sign above printed name)

Date

DISTRIBUTION: Original and three copies
Original White - Duplicate (Green) - Triplicate (Yellow) - Quadruplicate (Blue)
Payor Entry Accounting Div. File



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

MANILA INTERNATIONAL CONTAINER PORT

MEMORANDUM –

FOR : Atty. RUBY CLAUDIA M. ALAMEDA
OIC-District Collector

SUBJECT : Request to reconstruct lost original import
entry with attachments

DATE : October 26, 2017

This has reference to the letter dated 18 September 2017 of Mr. Alvino B. Mercado, Licensed Customs Broker, for the reconstruction of Import Entry No. C188883-15 covering the shipment of 1x40' Container STC: Animal Feed Additives which arrived at this Port on board the Vessel "Patraikos," Voy. 1502W, Reg. No TSL0033 covered by B/L No. 610401109831 consigned to **EAST ASIA VETERINARY PRODUCTS, INC.** (hereinafter referred to as "EAST ASIA," for brevity).

There were two (2) commodities in the shipment, i.e, Mega Legend Pellets and Reload Plus which were both classified under TH 2309.90.20 at 1% rate of duty. Upon processing of the import entry at Sec. 1-A, Formal Entry Division, this Port, the Examiner reclassified the shipment under TH2309.90.90 at 35% rate of duty pertaining to "*[p]reparation of a kind used in animal feeding" because the literature/brochure submitted by consignee do not refer to pre-mixes or feed supplements or feed additives, but are pellets themselves that need not be mixed or added as supplements.*"

EAST ASIA contested this reclassification of the subject shipment and requested for tentative release thereof, which was granted by the District Collector, subject to posting of cash bond in the amount of P98,458.78, which the former did. Accordingly, the matter was brought to the Valuation and Classification and Review Committee (VCRC) for proper disposition and was docketed under VCRC Docket No. 0363-15.

On April 7, 2017, the Committee rendered its resolution in the subject VCRC case, based on the findings contained in the letter dated 13 January 2017 of Ms. Marilou P. Mendoza, Chairperson, Tariff Commission, in response to the Committee's request for tariff ruling on RB RELOAD PLUS, to wit:

"Based on the information you submitted, subject article (RB RELOAD PLUS) is a water soluble nutritional supplement for poultry in the form of brownish golden colored, semi-viscous clear liquid containing D-ribose, bicarbonate ions, citrate ions, potassium ions, sodium ions and glucose.

Subject article is classifiable under 2012 AHTN subheading 3004.90.99 with Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of original Certificate of Origin (CO) Form "AANZ".

On the other hand, with respect to the other item in the shipment, the Mega Legend Pellets, the Tariff Commission, in the letter dated April 7, 2017 of Ms. Marilou Mendoza, ruled:

'Based on the information submitted, subject article is an extruded, nutritional dietary supplement for performance poultry containing amprolium hydrochloride as active ingredient, together with lupins, fava beans, fish meal, feed grade lysine, methionine, calcium carbonate, vitamins, minerals, and amino acids. Packed in 20 kg. polyethylene lined plastic woven bags, it is added to feeds at a dosage of 100 g per kilogram of poultry feeds to prevent coccidiosis and to sustain growth in chicks from one to 60 days old.

As such, subject article is classifiable under 2012 AHTN subheading 2309.90.20 with Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of original Certificate of Origin (CO) Form "AANZ".

In view of the foregoing findings of the Tariff Commission, the VCRC resolves to accept EAST WEST's classification of MEGA LEGEND PELLETS under TH 2309.90.20 at 1% rate of duty. On the other hand, insofar as the RB RELOAD PLUS is concerned and pursuant to the ruling of the Tariff Commission dated January 13, 2017, the correct tariff classification thereof is under TH3004.90.99 at 5% rate of duty.

Accordingly, EAST ASIA was ordered to pay the discrepancy assessment amounting to P7,386.00 resulting from the reclassification of its shipment of RB RELOAD PLUS from TH2309.90.20 at 1% rate of

duty to TH3004.90.99 at 5% rate of duty, which it paid on June 23, 2017 as evidenced by BCOR No. 01880267473.

EAST ASIA, through Mr. Mercado, was working for the termination of the VCRC case, settlement of the discrepancy assessment based on the reclassification of the RB Reload Plus from 1% to 5% rate of duty and release of the cash bond they posted. As such the docket pertaining to the VCRC case was routed to the various signatories to the resolution as well as to the other Offices of the Port for the purpose of releasing the cash bond in favour of EAST ASIA and computation of the discrepancy assessment that needs to be paid.

In the Affidavit of Loss executed by Mr. Albert A. Capurihan, the Customs Representative of Mr. Mercado, he narrated the events that transpired in the processing of the import entry for the purpose of complying with the resolution of the Committee in VCRC Docket No. 0363-15. He avered that on June 23, 2017 during the preparation of the folder in relation to their application for the release of the cash bond they posted, he left the original documents to the owner of the photocopy shop for photocopying purposes, but when he came back after two (2) hours, only the photocopied documents were returned to him. He also stated that further efforts had been made together with the shop owner to locate/ retrieve the original documents but to no avail. For all intents and purposes the original copy of Import Entry No. C-188883-15 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 when it lays down 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 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 document(s); 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;

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 Mr. Mercado of the foregoing conditions, this Office recommends the approval of the request of **EAST ASIA VETERINARY PRODUCTS, INC.** to reconstruct the aforesaid import entry for the purpose of implementing the resolution of the Valuation and Classification and Review Committee (VCRC) in Docket No. 0363-15, particularly for the release of the cash bond posted therein, it being apparent that it 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 utilization thereof for the implementation of the aforesaid VCRC resolution and for the release of the cash bond posted for the tentative release of the subject shipment by **EAST ASIA VETERINARY PRODUCTS, INC.**, and compliance with such other Customs laws, rules and regulations pertinent thereto.

Respectfully recommended.

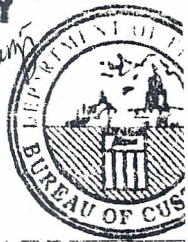

Atty. **RENE MANUEL A. OCHAVE**
Hearing Officer

NOTED WITH CONCURRENCE:


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

APPROVED/DISAPPROVED:


Atty. **RUBY CLAUDIA M. ALAMEDA**
OIC-District Collector



I C U S T O M E R	1 Exporter/Supplier Address Vetafarma 3 Bye Street Wagga wagga NSW 2650 Australia		4 4	5 Page	6 Item	7 7	8 1	9 1	10 1	11 1	12 1	13 1	14 1	15 1	16 1	17 1	18 1	19 1	20 1	21 1	22 1	23 1	24 1	25 1	26 1	27 1	28 1	29 1	30 1	31 1	32 1	33 1	34 1	35 1	36 1	37 1	38 1	39 1	40 1	41 1	42 1	43 1	44 1	45 1	46 1	47 1	48 1	49 1	50 1	51 1	52 1	53 1	54 1	55 1	56 1	57 1	58 1	59 1	60 1	61 1	62 1	63 1	64 1	65 1	66 1	67 1	68 1	69 1	70 1	71 1	72 1	73 1	74 1	75 1	76 1	77 1	78 1	79 1	80 1	81 1	82 1	83 1	84 1	85 1	86 1	87 1	88 1	89 1	90 1	91 1	92 1	93 1	94 1	95 1	96 1	97 1	98 1	99 1	100 1
	8 Importer/Consignee Address 002-095-163-000 East Asia Veterinary Products, Inc. MO2 Prince Gregory Cond. 12th Ave. Cubao, Quezon City		14 Broker/Agent/Shipper/Carrier Address 100-992-866-000 Alvino B. Mercado Room 201-B Regina Bldg. Escolta St. Binondo, Manila	18 Vessel/Aircraft Patraikos V.1502W	19 Registry No. TSLO033	20 Terms of Delivery CFR Cost and Freight	21 Currency AUD	22 Total Customs Value \$5,604.33	23 Unit Rate ₱44.60	24 Freight \$783.82	25 Insurance \$112.09	26 Other Dutiable Charges included	27 Transshipment Port n/a	28 Financial and Banking Data- Bank Code 010261389-1325485	29 Port of Destination PO2KB	30 Location of Goods 803	31 Packages and Description of Goods 1 x 40' HQ FCL said to contain Animal Feed Additives	32 Marks and Numbers - Containers No(s) - Number and Kind MAGU5616307	33 U.S. Code 2309.90.20	34 Tar. Spec. 1%	35 Item No. 1	36 Item Gross Weight 15,000 KG	37 Item Net Weight 10,363.15 KG	38 Item Net Weight 10,363.15 KG	39 AWB/BI 610401109831	40 Supp. Units 50 Cbm	41 Item Customs Value (f. Unit) \$5,604.33	42 Adjustment ₱289,910.79	43 Dutiable Value (PHP) ₱289,910.79	44 Add. Info. Bill of Lading Commercial Invoice Packing List SPS Clearance	45 Identification of Warehouse 188883	46 Accounting Method of Payment Summary: CUD ----- ₱ 2,899.00 VAT ----- ₱36,998.00 IPF ----- 500.00 CSF ----- 446.00 Total ----- ₱3,845.00	47 Signature of Importer/Consignee Alvino B. Mercado	48 Signature of Broker Monina L. Gattieros	49 Signature of Importer/Consignee A. B. ABREDO	50 Date Aug 27	51 Position Administering Officer	52 Office of Destination MANILA	53 Date Aug 27	54 Print Name A. B. ABREDO																																																											

Type	Tax Base	Rate	Amount	MP
CUD	₱289,910.79	1%	₱ 2,899.00	
VAT	₱308,317.34	12%	(₱36,998.00)	
Total Net Item				₱2,899.00

50 We hereby certify that the information contained in all pages of this Declaration and the documents submitted in support thereof are true and correct.

51 Signature of Importer/Consignee: **Alvino B. Mercado**
 52 Signature of Broker: **Monina L. Gattieros**
 53 Signature of Importer/Consignee: **A. B. ABREDO**

54 Date: **Aug 27**
 55 Position: **Administering Officer**
 56 Office of Destination: **MANILA**
 57 Date: **Aug 27**
 58 Print Name: **A. B. ABREDO**