



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

MAY 15 1996

Customs Memorandum Order
Number 16-96

To: The District Collector, MICP
The Chief, Formal Entry Division, MICP
The Chief, Collection Division, MICP
All Importers/Customs Brokers
All Landbank MICP Branch Personnel
All Others Concerned

Subject: Procedures to be Followed in the Acceptance of Additional
Customs Duties and Taxes by Landbank MICP Branch

I. OBJECTIVES:

- 1.1 To facilitate the collection of additional Customs duties and taxes.
- 1.2 To help achieve a cashless and secure revenue collection system.

II. SCOPE:

- 2.1 This procedure shall cover all transactions covered by CAO 2-95 at the Manila International Container Port for which additional Customs duties and taxes are collectible.

III. GENERAL PROVISIONS:

- 3.1 Landbank-MICP Branch having been given authority to accept payments for additional duties and taxes on behalf of the Bureau of Customs as provided for in the Memorandum of Agreement shall be authorized to utilize the Bureau's tellering system for the collection of duties and taxes covered by this order.
- 3.2 For purposes of this order, Landbank shall issue Bureau of Customs Official Receipts (BOC Form 38-A) following existing procedures. These receipts shall be requisitioned by Landbank from the Bureau of Customs.

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IV. OPERATIONAL PROVISIONS:

4.1 Payment of Additional Customs Duties and Taxes

4.1.1 If additional amounts have been assessed by the FED or related offices, the COOIII concerned shall accomplish LBP/BOC Form 1 to show the additional amount payable and give the form to the importer/broker. The format of the LBP/BOC Form is shown below:

• IEIRD Serial Number	
• Consignee	
• Breakdown of Additional Amount Payable (Per Box 62 of the IEIRD)	
Additional Duty	_____
Additional BIR Taxes	_____
Additional VAT	_____
Additional Excise Tax	_____
Other Charges	_____
Surcharges	_____
Total Additional Amt Payable	_____
Date Accomplished	Printed Name and Signature COO III/Section

4.1.2 The importer/broker shall present the Importer's (blue) copy of the IEIRD together with LBP/BOC Form 1 to the Landbank teller.

4.1.3 The bank teller shall accept the payment and then issue a Bureau of Customs Official Receipt.

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4.1.4 Copies of the Official Receipt shall be segregated and distributed as follows:

COLOR	DISTRIBUTION
White	Importer
Blue	Landbank
Green	BOC Dropbox
Yellow	BOC Dropbox

4.2 Preparation of Daily Collection Report

- 4.2.1 Landbank must prepare a daily collection report in two copies to be submitted to the System Administrator of the Collection Division following an agreed schedule.
- 4.2.2 The System Administrator must review the report submitted by Landbank following set procedures and distribute the reports according to its assigned distribution.

V. EFFECTIVITY:

5.1 This order shall take effect 22 May 1996.

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Guillermo L. Parayno Jr.
GUILLERMO L. PARAYNO Jr.
Commissioner