



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

January 27, 1997

CUSTOMS MEMORANDUM ORDER
NO. 3-97

Subject: Marking of Entries Authorized for Processing Under Tentative
Liquidation

To insure that proper clearance process is observed for entries with approved request for tentative release, the following supplemental instructions are hereby issued for the strict observance of all concerned in all ports with the Automated Customs Operating Systems in operations:

1. Duly approved request for tentative release of shipment should be attached by the importer/broker to the IEIRD;
2. The importer/broker must enter the appropriate code (see Annex "A") for tentative release at Box 13 of the IEIRD and print in red bold letters the words "Tentative Release" on the top boundary of the working copy of the IEIRD;
3. The entry encoders at the CTC shall among others, insure that code on the appropriate box (Box 13) of the IEIRD has entered;
4. It is hereby reiterated that all declarations in the IEIRD should always be based on the SGS Clean Report of Findings even if the shipment is allowed tentative release. Sec. II par. 1 of CMO 3-95E is quoted, to wit:

"1. All declarations in the entry should always be based on the SGS Clean Report of Findings. However, for purposes of initial payment of duties and taxes to the AAB's pursuant to Section 2.1 of CAO 2-95, the importer shall make a computation of duties and taxes based on his invoice or his evidence whichever is higher. Initial payment of duties and taxes under these provision shall, by no means, bind the Appeals Committee Secretariat to automatically grant the request for tentative release. The request shall still be determined as to its merits conformably with CMO 3-95, as amended."

5. Failure to comply with this Order shall be ground for denial of the appeal and withdrawal of the approval for tentative release.
6. All Entry processing Unit document processors are hereby reminded to check compliance with no. 4 above.
7. All orders inconsistent with this order are hereby deemed or modified accordingly.
8. This Order shall take effect immediately.


GUILLERMO L. FARAYNO, JR.
Commissioner

ANNEX "A"

CMO-3-97

TENTATIVE RELEASE FEES CODES
Box 13 labeled T.Rel.

| AMOUNT IN QUESTION (Difference between CRF and Invoice or evidence whichever is higher) | | FILING FEE | CODE |
|--|------------------------|-------------------|-------------|
| below | P50,000 | P500 | 1 |
| P 50,000 | to less than P100,000 | 600 | 2 |
| 100,000 | to less than 200,000 | 700 | 3 |
| 200,000 | to less than 300,000 | 800 | 4 |
| 300,000 | to less than 400,000 | 900 | 5 |
| 400,000 | to less than 500,000 | 1,000 | 6 |
| 500,000 | to less than 750,000 | 1,500 | 7 |
| 750,000 | to less than 1,000,000 | 2,000 | 8 |
| 1,000,000 | and up | 3,000 | 9 |
