



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

10 October 1994

CUSTOMS MEMORANDUM
ORDER NO. 43-94

To : All District Collectors
and All Others Concerned

Subject: Guidelines for the Collection of the
Customs Service Fee under CAO 7-94
and Supervision Fee under CMO 22-93
on Foreign Transshipments of
Cigarettes.

To ensure that the proper fees are collected on
cigarettes subject of foreign transshipments, the
following guidelines are hereby issued:

I. ENTRY PROCESSING DIVISION (EPD)

1. DOCUMENT PROCESSOR

- 1.1 Receives Transshipment Permit (Foreign)
- 1.2 Examines completeness of information and
enclosures required under CMO No. 62-93
dated 15 November 1993, particularly the
listing of the QUANTITY and BRAND of
Cigarettes on each inbound container,
together with the computation worksheet of
fees and charges that are to be paid as
prepared by the applicant.
- 1.3 Assigns Transshipment Permit Entry Number,
if found to be in order, otherwise, the
same shall be returned to the applicant
with a notation of its deficiencies.
- 1.4 Refers Permit to the Manifest Clerk.

2. MANIFEST CLERK

- 2.1 Reviews the particulars entered in the
Permit and its enclosures against the
Inward Foreign Manifest;
- 2.2 If in order, indicates upon such manifest
the date of filing and Entry Number of the
Permit.
- 2.3 Indicates in the Permit date of arrival of
cargo.

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2.4 Forwards Permit to Segregation Clerk.

3. SEGREGATION CLERK

3.1 Receives and records the transaction.

3.2 Segregates the copies of the Permit and its enclosures.

3.3 Forwards the first four (4) copies to the Piers and Inspection Division (PID) for devanning and actual verification of the contents of the shipment.

3.4 Distributes the remaining copies to the following:

3.4.1 The Commissioner of Customs
(Attn.: Customs Internal Audit)

3.4.2 Director, CIIS or his authorized representative in the Port.

3.4.3 Chief, Entry Processing Division

II. PIERS AND INSPECTION DIVISION (PID)

1.1 Conducts devanning and actual verification of the shipment.

1.2 Prepares devanning and actual verification report specifying therein the size of container, number of boxes per container, number of reams per box, brand and other details as attested to by ESS and/or CIIS witnesses.

1.3 Forwards all copies of the Permit to the Collection Division with the devanning and verification report attached thereto.

III. COLLECTION DIVISION

1. DOCUMENT PROCESSOR

1.1 Receives and records Permit together with its supporting documents particularly, the devanning and actual verification report.

1.2 Computes and indicates on the unused portion of the copies of the Permit the fees to be collected as prescribed by CAO No. 7-94 and CMO No. 22-93, to wit:

1.2.1 One Dollar (US \$1.00) for every carton of 50 reams or two cents

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(US\$.02) per ream.

1.2.2 Eight Hundred Pesos (P800.00) per container, regardless of size, or Ten Pesos (P10.00) per revenue ton of break-bulk cargo per day after the fifth (5th) day of last discharge of the cargo.

1.3 Forwards the Permit and its enclosures to the Collecting Officer.

2. COLLECTING OFFICER

2.1 Collects the fees and issues the Official Receipt, indicating the nature of the fees (Service/Supervision) collected before placing the total.

2.2 Records the collection in a separate logbook for foreign transshipment of cigarettes.

2.3 Forwards the documents to the Releasing Clerk attaching the BCOR evidencing payment of the fees and charges collected on the shipment.

3. RELEASING CLERK

3.1 Records the transaction.

3.2 Forwards the first three copies of the Permit together with the BCOR to the Office of Deputy Collector for Operations.

3.3 Retains the Fourth (4th) copy of the Permit

IV. OFFICE OF THE DEPUTY COLLECTOR FOR OPERATIONS.

1. RECEIVING CLERK

1.1 Records the transaction

1.2 Forwards the documents to the Deputy Collector for Operations.

2. DEPUTY COLLECTOR FOR OPERATIONS

2.1 Reviews the completeness of the documents and the correctness of the amount of fees collected.

2.2 Approves the Permit, if found in order.

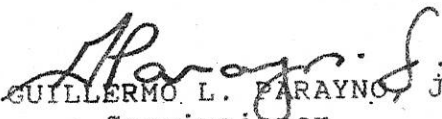
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V. The District Collector/Collector of Customs at the Port of Discharge shall be responsible for the proper collection of the fees and charges subject of this Order.

This Order shall take effect immediately.


GUILLERMO L. PARAYNO, JR.
Commissioner

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