



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

December 09, 1991

CUSTOMS MEMORANDUM ORDER

No. 103-91

To: All Directors of Services
Collectors of Customs
Chiefs of Divisions
Customs Brokers and
Others Concerned

Subject: Simplified Clearance Procedure
For Formal Entries

I. Objectives:

- A. To effectively implement the provision of CAO 9-91 in relation to the adoption of a common pool of Customs Operations Officers III and V under the Formal Entry Division; and
- B. To expedite the clearance and release of imported cargo and ensure that the same shall be accomplished within the standard time provided therefor.

II. Administrative Provisions:

- A. The Chief, Formal Entry Division (FED) shall devise a plan to equitably distribute the entries to the Customs Operations Officers to be approved by the District Collector.
- B. The procedures in the clearance of shipments herein described shall be provided with the following time allocation:
 1. Lodgement of Entry - 30 minutes
 2. Appraisal and examination of shipment - 8 hours

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3. Collection of Duties and Taxes - 1 hour
4. Release of Shipment - 4 hours

III. Operational Procedures:

A. Lodgement of Entry

1. The consignee/broker shall lodge the accomplished consumption entry together with the pertinent import documents at the Entry Processing Division.
2. The manifest clerk shall verify the entry declaration against the appropriate inward foreign manifest.
3. If the entry declaration is correctly manifested, the entry is transmitted to a document processor who shall check the completeness and authenticity of the documents submitted.
4. If the entry documents are in order, the perforating clerk shall perforate an import entry number and shall transmit the same to the releasing clerk.
5. The releasing clerk shall segregate the copies of the entry and shall distribute them accordingly; the working copy shall be transmitted to the Formal Entry Division.

B. Customs Appraisal and Examination

1. The working copy of the entry shall be assigned to a Customs Operations Officer III, who shall appraise and examine the shipment. The appraisal/examination return shall be coursed thru a Customs Operations Officer V for review.
2. In case of discrepancy or irregularity found in the shipment, the Chief, FED shall take appropriate action.

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C. Collection of Duties and Taxes

1. Upon receipt of the working copy of the entry, the matching clerk shall match the same with its corresponding Central Bank Official Receipt (CBOR) and Central Bank Release Certificate (CBRC) which were issued and transmitted by the importer's agent bank.
2. The Collection Officer shall, upon review, authorize the transmittal of the Permit to Deliver Imported Goods (PDIG) to the Piers and Inspection Division (PID). The working copy of the entry shall be forwarded to the Liquidation and Billing Division (LBD).

D. Release of Shipments

The Wharfinger, upon receipt of the processed PDIG from the official messenger of the Collection Division shall release the shipment to the consignee's authorized representative.

E. Post-Clearance Control

The working copy of the entry shall be assigned to a Customs operations Officer III (Assessor) who shall conduct post-clearance control and investigation on the valuation and Classification of the shipment. The same shall be the basis for the final liquidation of the import entry, subject to review by a Customs Operations Officer IV.

IV. Repealing Clause

All Customs Memorandum Orders and/or rules and regulations inconsistent herewith are deemed repealed or modified accordingly.

V. Effectivity

This Order shall take effect immediately.

Tomas V. Apacible 12/2/91
TOMAS V. APACIBLE
Commissioner