



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

December 09, 1991

CUSTOMS MEMORANDUM ORDER

No. 104-91

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

Subject: Simplified Clearance Procedure  
For Informal Entries

I. Objectives:

- A. To effectively implement the provision of CAO 9-91 in relation to the processing of informal entry;
- B. To process informal entry under the concept of "one stop shop processing" to expedite the clearance and release of non-commercial imported cargo.

II. Administrative Provisions:

- A. The Chief, Informal Entry Division (IED) shall devise a plan to equitably distribute the informal entries to the Customs Operations Officers to be approved by the District Collector.
- B. Entry Processing Division (EPD) shall assign a Document Processor and a Clerk to perform entry processing functions at the Informal Entry Division.

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### III. Operations Procedures:

#### A. Lodgement of Entry

1. The consignee/broker shall lodge the accomplished informal entry together with the pertinent import documents with the EPD representative at the IED.
2. The EPD representative shall check and verify the completeness and genuineness of the documents submitted. He shall also verify the entry declaration against the appropriate inward foreign manifest.
3. If the entry documents are in order, the EPD representative shall assign an informal entry number using a device to be supplied for the purpose. Numbering shall be done consecutively with the prefix "I".
4. The EPD representative shall transmit the original copy of the informal entry to the Chief, IED, and retain the EPD copy for submission to EPD files.
5. The EPD copy shall be forwarded to the EPD before 9:00 a.m. of the following working day.
6. The required logbooks for entry processing shall be maintained.

#### B. Customs Appraisal and Examination

1. The working copy of the informal entry shall be assigned to a Customs Operations Officer III, who shall examine appraise and compute the duties and taxes due on the shipment. The examination/appraisal return shall be coursed thru a pool of Customs Operations Officer V for review.
2. In case of discrepancy or irregularity in the shipments, the Chief, IED shall take appropriate action.

C. Collection of Duties and Taxes

Upon receipt of the working copy of the entry, the Collection Officer shall collect the duties and taxes due on the shipment, if any, and shall issue the corresponding Bureau of Customs Official Receipt. He shall also authorize the transmittal of the Permit to Deliver Imported Goods (PDIG) to the Wharfinger concerned.

D. 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.

E. Release of Shipments

The Wharfinger upon receipt of the processed PDIG from the official messenger of the Collection Unit shall release the shipment to the consignee or his authorized representative.

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 on the first working day of 1992.

*Thomas V. Apacible* 12/9/91  
TOMAS V. APACIBLE  
Commissioner