



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

October 30, 1992

CUSTOMS MEMORANDUM ORDER
NO. 114-92

TO : ALL COLLECTORS OF CUSTOMS
ALL SERVICE/DIVISION CHIEFS
AND ALL OTHERS CONCERNED

SUBJECT: AMENDMENT TO CMO 23-92
IMPLEMENTING JOINT CIRCULAR NO. 2-91

To facilitate the collection of customs duties and taxes from importing government entities on their importations released from customs custody without the required pre-payment of customs duties and taxes, the hereunder amendment is hereby promulgated:

Paragraph II (1), CMO 23-92 which originally reads:

"The Collection Service shall only be able to transmit officially the Notice to Release without Prepayment of Duties and Taxes to the proper port of entry upon receipt of the original copy of the Bill of Lading or Airway Bill from the importing agency."

shall be AMENDED TO READ:

The Collection Service shall only be able to transmit officially the Notice to Release without Prepayment of Duties and Taxes to the proper port of entry upon receipt from the importing agency of the following documents:

1) Shipping documents

Original copy of the Bill of Lading or Airway Bill; and

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2) Certificate of Undertaking

The Certificate of Undertaking (see attached sample form) shall be duly signed by the head of the importing government entity and/or the Director of the Financial and Management Service or the equivalent officials in local government, government hospitals, educational and other institutions covered by JC 2-91.

The Undertaking shall contain, among other things:

- 2.1 The particulars of the shipment;
- 2.2 The declared duties and taxes on the shipment; and
- 2.3 The commitment to settle the duties and taxes within the next succeeding quarter.

This order shall be effective 02 November 1992.

All concerned shall be informed accordingly.


GUILLERMO L. BARAYNO JR.
Commissioner

CMO-115-98

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(OFFICIAL LETTERHEAD OF THE CONCERNED AGENCY)

The Commissioner
Bureau of Customs

Subject: CERTIFICATE OF UNDERTAKING

S i r :

In consideration of your releasing the below-described importation, our agency the _____ hereby undertakes to settle the corresponding duties, taxes and other charges due thereon within the next quarter pursuant to Joint Circular 2-91 and Section 15 of the Appropriations Act.

Description of Shipment: _____

Commercial Invoice No. _____

Vessel/Carrier _____ Date of Arrival _____

Voyage/Flight No. _____ B/L or AWB No. _____

Registry No. _____

The amount of duties, taxes and other charges due are as follows:

Customs Duty _____

Internal Revenue Tax _____

Additional Duty _____

T O T A L _____

Head of Government Agency

Attested by:

Director, Financial and Management Service/Division