



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

06 November 1992

CUSTOMS MEMORANDUM ORDER  
NO. 117-92

TO: ALL DISTRICT COLLECTORS and  
OTHERS CONCERNED

Subject: Treatment of shipments owned, consigned  
and/or being followed-up by persons  
or entities claiming/representing  
relationship with the Commissioner of  
Customs.

I. Objective

To prevent individuals or entities from utilizing actual or alleged relationship with the Commissioner of Customs for the purpose of influencing the action of customs officials and/or avoiding payment of correct duties and taxes on their shipments.

II. General Provisions

1. No shipments, companies, or persons must be given special treatment by virtue of an actual or alleged relationship with the Commissioner of Customs.

2. Shipments owned, consigned, or being processed/followed-up by companies or persons claiming relationship with the Commissioner of Customs must be closely scrutinized as to its declaration, classification, valuation and compliance with all existing rules and regulations, as most likely, representation of relationship with the Commissioner of Customs is aimed at circumventing regulations and avoiding payment of proper duties and taxes.

III. Specific Provisions


Shipments herein described must be subjected to the following procedures:

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CMO-117-92

1. One hundred percent (100%) examination to be conducted in the presence of ESS and CIIS agents;
2. Declared values must be referred to the Valuation and Classification Division (VCD) for verification;
3. Proof of compliance with this order must be forwarded to the Office of the Commissioner at least twenty-four (24) hours prior to the release of the shipment.

This Order shall take effect immediately and shall last until revoked.

  
GUILLERMO L. FARAYNE, JR.  
Commissioner

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