

Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
M a n i l a

02 March 1992

CUSTOMS MEMORANDUM
ORDER NO. 26-92

TO : All Collectors of Customs
Division/Section/Unit Chiefs
All Importers and Customs Brokers
All Others Concerned

SUBJECT : Strict Implementation of Section 3505 of the
Tariff and Customs Code of the Philippines,
as Amended

It has been observed that some Collectors of Customs do not implement or have been very lax in the implementation of Section 3505 of the Tariff and Customs Code of the Philippines, as amended, pertaining to the requirements of a valid Special Power of Attorney executed in favor of individuals, authorizing the latter to act for and on behalf of other individuals, corporations or business concerns who or which are consignees of imported articles being entered through a port of entry. The afore-mentioned section of the Tariff and Customs Code is hereunder quoted for ready reference, to wit:

"SECTION 3505. Supervision Over Attorneys-in-Fact.- No person acting as agent or attorney-in-fact of other persons shall be allowed to deal in matters pertaining to customs and/or tariff unless his duly notarized power of attorney has been approved by the Collector of the port. No more than one such continuing power may be accepted or recognized from any one person or acting as agent in the importation of articles unless he be a licensed customs broker: Provided, That in ports of entry where there are two or more licensed customs brokers doing business as such customs brokers, no person shall act as agent or attorney-in-fact for any regular importer unless he is a full-time employee or official of such importer or principal receiving fixed compensation or salary as such."

To eliminate once and for all such administrative omission, and to establish a uniform procedure in the exercise of supervisory authority over attorneys-in-fact, the following rules shall strictly be complied with before a special power of attorney issued in favor of an individual who is not a customs

broker can be accepted.

1. The special power of attorney executed in favor of a person who is not a customs broker shall specify, inter alia, the bill of lading or airwaybill number of the shipment, the date of arrival, the voyage or flight number, and the registry number;

2. It should be clearly stated in the special power of attorney that the commission extended to the agent pertains and is limited only to the shipment therein described;

3. The special power of attorney shall be duly ACKNOWLEDGED before a notary public;

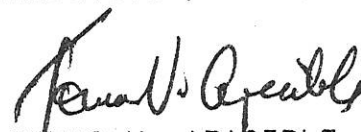
4. In cases where a special power of attorney is issued by a corporation or a regular importer to a person who is not a customs broker, proof acceptable to the Collector of Customs, preferably the SSS membership registration certificate, must be presented to show that the agent is a full-time employee or official of the corporation or the importer and receiving a fixed compensation as such;

5. No more than one continuing special power of attorney shall be accepted in favor of any individual, unless the latter is a duly licensed customs broker;

6. The Law Division in the customs district, or its equivalent unit in the subports, shall evaluate whether or not a special power of attorney is sufficient in form and substance, and shall maintain a logbook in which the special power of attorney shall be registered.

Any contrary customs memoranda, orders or other issuances are hereby deemed revoked or modified accordingly.

This Order shall take effect immediately.


TOMAS V. APACIBLE
Commissioner