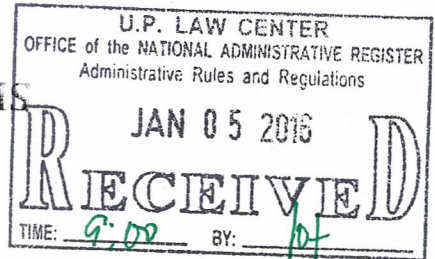


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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS



DEC 22 2015

CUSTOMS MEMORANDUM ORDER

NO. 44-2015

TO : ALL DISTRICT COLLECTORS
ALL OTHERS CONCERNED

SUBJECT: EXPORT CARGOES WITH CLAIMS FOR DRAWBACK

1. Effective immediately and in order to maximize the anti-smuggling campaign of this Bureau, Customs Memorandum Order No. 67-88 dated 28 June 1988 is hereby strengthened by allowing the Customs Intelligence and Investigation Service (CIIS) access in checking Export Declarations/Entries filed in the Collection Districts for purposes of verifications, spot-checking and confirmation of derogatory information received against export shipments, particularly those with drawback claims/tax refunds under Section 106 of the Tariff and Customs Code, as amended, and shall coordinate with the Export Division of the Collection District where the export cargo is to be loaded.
2. A written authority from the concerned CIIS-Officer-in-Charge (OIC) assigned in the Collection Districts is required for any verification/spot-check which may be conducted on any export shipment subject to drawback.
3. A duly accomplished Shipment Information Slip (SIS) for Drawback Claims, together with the supporting documents per CMO 41-83 dated 30 August 1983, should be presented by the exporter to the CIIS-Officer-in-Charge assigned in the District where the export cargo is to be loaded at least two (2) working days prior to the stuffing of the export cargo to the container. Failure to comply with this provision shall be a ground for denial of drawback claims.
4. This Order supersedes Customs Memorandum Order No. 67-88 dated 28 June 1988.

Certified True Copy

A. Montemayor

Alexander C. Montemayor
Assistant Officer V
CUSTOMS - BOC

Alberto D. Lina
ALBERTO D. LINA
Commissioner



DEC 22 2015