



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

FEB 07 1980

CUSTOMS MEMORANDUM ORDER
No. 9-90

To : All Directors of Services
District/Port/Support
Collectors of Customs
Chiefs of Collection Divisions
Bonded Cashiers/Collecting Officers
Customs Brokers, Importers
Authorized Agent Banks
and Others Concerned

Subject : Security Control on Customs Official Receipts

I - Objectives :

1. To adopt maximum security control on Customs Official Receipts for the protection of revenue ;
2. To establish the role and liability of all accountable supply/collecting officers handling official receipts and agent banks which are authorized to receive for the Bureau; and
3. To closely monitor and account for all collections received for the national treasury.

II - Administrative Provisions -

1. Kinds of Official Receipts in Use -

There are three kinds of official receipts in use at the Bureau. These are :

FORM NO.	PURPOSE/USE
1.1 BOC Form No. 38-A	Use by Customs Cashiers/Collecting Officers to record/acknowledge receipt of direct customs payment of duties, taxes, penalties/surcharges, settlement of accounts and other revenues. Revised form is attached as Annex "A".
1.2 BOC Form No. 38-B (formerly BC-RC-01-02)	Use by authorized agent banks (AAB) to record/acknowledge:

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receipt of payment of customs duties, taxes, fees and other charges paid through them. Revised form is attached as Annex B.

1.3 Gen. Form No. 13-A

This is a national government official receipt form used to acknowledge payment/deposits covering fiduciary/trust funds or temporary remittances of field accountable collecting officers prior to final remittance to the National Treasury by the authorized Cashier and other refunds by Customs employees of excess cash advances earlier received in connection with specific official functions.

2. Security, Inventory Control, Printing and/or Requisition of Official Receipts -

- 2.1 BOC Form No. 38-A and 38-B shall be printed on exclusive customs security paper under the direct supervision of a Special Committee so designated to work with the Supply Division to monitor, manage, control the inventory flow/distribution and maintain security of the security paper supply as well as the printing and storage of the forms. The Special Committee shall include a representative of the Enforcement and Security Service who shall be responsible in formulating security measures to ensure that Official Receipts shall not be faked in any manner.
- 2.2 A re-order inventory point shall be established and observed by the Supply Division to assure the continuity and availability of the forms. In no way shall all accountable officers run out of Customs Official Receipt forms supply.
- 2.3 Funds for payment of official receipts shall be made immediately available by the Financial & Management Office and paid by the Administration Office to the printer immediately when needed.
- 2.4 A registry containing customary signature, initial and thumbmark of the authorized users of the forms in addition to other related information needed to establish the COR's requisitioned shall be kept by the Supply Division and subject to regular audit by the COA auditors assigned in the Bureau.
- 2.5 Customs Cashiers, collecting officers and banks using

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COR's shall, likewise, be under regular audit by government auditors.

- 2.6 The Supply Division shall release official receipts forms only to persons with fidelity performance bonds issued by GSIS Insurance in case of government personnel or by duly accredited insurance companies for AAB personnel, the amount of which shall be fixed by the designated Special Committee.
3. Signatories in Customs Official Receipts and Delivery of Bank issued COR -
- 3.1 Only bonded customs employees designated/appointed as cashiers/collection officers and bonded authorized agent bank designated personnel with properly registered specimen signatures, thumbmarks and identification pictures at BOC shall be authorized to receive payments and issue customs official receipts.
- 3.2 Chiefs of Collection Divisions, customs document examiners/assignors and employees assigned to receive bank issued official receipts from AAB official messengers shall, likewise, keep copies of the specimen signatures and thumbmarks of the AAB personnel signing official receipts and shall report to the higher authorities observed violations thereon. Customs official receipts issued by AAB shall be delivered by and received in Customs from AAB official employed messengers only and not delivery service company under contract with the bank.
- 3.3 In no instance shall the Customs assigned personnel at the Bank Units of the Collection Division in all ports of entry allow or delegate/entrust the receipt, stamping of "RECEIVED", check records and other related activities to anyone but himself/herself. Any irregularity arising from negligence in the performance of one's duty shall be subject to administrative discipline.
4. Accounting books on customs official receipts issued by banks -
- 4.1 Chief of Collection Divisions (formerly Cash Division) receiving the yellow copies of the COR as well as the Chief, Revenue Accounting Division shall keep annual accounting books for each bank to keep tract and records of all bank transactions concerning revenue collections and refunds.
- 4.2 A complete pad of COR with fifty (50) consecutively arranged numbers shall be used continuously until fully utilized and audited by only one accountable officer who shall be answerable for its security.

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- 4.3 Upon delivery of the COR booklet by the Supply Officer, the accountable officer shall immediately check the count and number series thereof. Any irregularity found must be reported before receiving the COR forms on the same date when the COR supply was delivered. Thereafter, it is understood that the COR pads were received intact and complete. Any delay in reporting shall subject the accountable office to further investigation and administrative action.

III - Operating Procedures in the Issuance and Use of COR

1. Direct Payment to Customs Cashiers/Collecting Officer (BC Form 38-A)

- 1.1 Official Receipts shall be issued without delay upon acceptance of payment by the Customs Cashier/Collecting officer in his/her own handwriting. It shall indicate with 100% accuracy the amount received in words and in numbers.
- 1.2 No error or erasure must appear in any copy of the whole set of COR. Should there be an error, the whole set shall be totally cancelled at a cost of the form to be shouldered or paid by the erring accountable officer. The complete set of the cancelled erroneous COR must remain intact, checked/counter-approved by the Collection Division Chief and subject to audit.
- 1.3 The white (original), green (working copy) and yellow (for Accounting Div.) copies of the COR must be machine validated with the same amount appearing in words and numbers on the original.
- 1.4 The original copy of the COR must be released only to the importer, or authorized customs brokers/customs broker's representative or the importer's duly appointed Atty-in-fact in case of payment of import duties/taxes or the Customs Office monitoring the payment if it represents settlement of back accounts. Receipt of the COR must be acknowledged legibly in the collection/COR registry book of the cashier.
- 1.5 The green copy of the COR shall be released as follows:
- 1.5.1 Attachment to working copy of entries if paid in connection with current consumption or withdrawal (whsg.) entries
- 1.5.2 Forwarded to Collection Service if it is for settlement of prior years' accounts or the Bonds Division if it is for settlement of bonds liability
- 1.6 The blue copy of the COR must remain intact with the COR

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booklet and each must have a notation of the machine validation reference number which was imprinted on the original, green and yellow copies of the receipt.

- 1.7 COR issued to account for tax credit application in lieu of cash payment shall be so marked and all references in relation to the Tax Credit Certificate shall be fully disclosed.

2. Payments thru Authorized Agent Banks -

- 2.1 The revised BOC-RC-01-02 (to be referred now as BOC Form 38-B) shall be issued only to authorized agent banks duly accredited by the Bureau.
- 2.2 Official Receipts shall be issued without delay upon acceptance of payment by the Customs Cashier/Collecting officer in his/her own handwriting. It shall indicate with 100% accuracy the amount received in words and in numbers.
- 2.3 No error or erasure must appear in any copy of the whole set of COR. Should there be an error, the whole set shall be totally cancelled at a cost of the form to be shouldered or paid by the erring accountable officer. The complete set of the cancelled erroneous COR must remain intact, checked/counter-approved by the Department/Division Chief of the AAB concerned and subject to audit.

3. Marking of Used/Refunded Official Receipts -

- 3.1 The original and second copy of BCOR 38-A, 38-B (formerly BC-RC-01-02) and General Form 13-A must be marked "USED" or "CLAIMED FOR REFUND" in bold letters by the document processor/personnel concerned when payments have been utilized, either partially or fully, to clear shipments, release goods sold in auction or negotiated sales, or otherwise used as supporting documents for refund cases.
- 3.2 The personnel and immediate supervisor found to have failed to mark the Official receipts as above directed or had been negligent in the supervision thereof shall be administratively liable if same unmarked official receipts are found to have been tampered and/or used repeatedly to clear shipments or found among the required supporting document or claims for refund.

Repealing Provisions -

This supersedes, repeals and/or amends earlier Customs Memorandum Orders that are inconsistent with this order.

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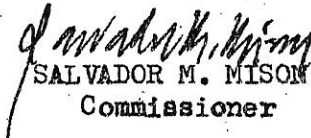
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Effectivity -

This CMO shall be effective January 1, 1990 or until the old forms (BOC 38-A and BC-01-02) shall have been fully utilized, whichever comes earlier.

If on January 1, 1990 there are still old COR's, an inventory count thereof shall be done and certified by the COA auditor assigned in the Bureau.

All concerned shall be guided accordingly.


SALVADOR M. MISON
Commissioner

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Final copy

BC Form No. 38-A
(Revised 1990)



Annex "A"

Ser. No. _____

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
Port of _____

RECEIVED from _____
(Name of Payor)

VAT No. _____
(Address)

Nature of Collection:	Amount
1. Import Duty	P _____
2. BIR Taxes	_____
2.1 VAT	_____
2.2 Specific/Excise Tax	_____
3. Proceeds Auction Sale	_____
4. Penalties/Surcharge	_____
5. Miscellaneous (Specify)	_____
C. Trust Liabilities	_____
TOTAL	P _____
Amount in words	_____

Consumption Whisky Informal

Entry No. _____
& Series _____

Withdrawal Permit No. _____
(For Warehousing Entries)

Vessel/ _____
Aircraft _____

Reg No. _____

BL/AWB No. _____

For Quantity _____

Value of Merchandise US\$ _____

(Pls. check & indicate proper information)

Cash **PDIC No.** _____

Bank & Cashier's Check Number _____

Tax Credit Cert. Number _____

BOI BIR Customs

Others (Specify) _____

Collecting Officer
(sign above printed name)

Date _____

DISTRIBUTION: *Original and three copies:*

Original White Payor	Duplicate (Green) Entry	Triplicate (Yellow) Accounting Div.	Quadruplicate (Blue) File
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DC Form 38-B (Revised 1/81) /
 Copy for **EMO-9-90**
 Division



**BUREAU OF CUSTOMS
 MANILA
 OFFICIAL RECEIPT**

Entry No. _____
 Vessel _____
 B/L No. _____
 Reg. No. _____
 Importer's TAN No. _____

RECEIVED from _____ Name of Importer
 _____ Broker
 the amount of ₱ _____ Amount in Checkwriter

Report Duty Advance Final
 plus Added Tax _____
 other BIR Taxes _____
 others _____
 total _____
 less Advance Customs Duties Applied _____
 Date _____ OR No. _____
 amount Paid _____

Bank _____
 Address HO Branch

Sign above Printed Name

Quantity & Brief Description of Mds _____
 /C No. _____
 Value of Merchandise \$ _____
 Order of Payment No. _____ Date Issued _____
 Port of Entry _____

**(For insertion
 this portion
 see attached)**

Date _____
Instructions:
 1) For partial application of Advance Customs Duties, fill up back page of the original and yellow copies of dCOH covering Advance Customs Duties. If possible used, mark same OR as "USE D".
 2) This Customs OR to be marked as "USE D" and applied to replace shipments or claimed for refund.

BACK Page

(For report/return of advance duties)

Type of National Tax, Duties, Charges and/or Fees Against which Applied	DATE	Applied on Entry No. & Port of Discharge	Amount of Deposit Utilized	Balance of Deposit	Remarks

(For report/return of advance duties - yellow copies only)

Sample of inserted Portion

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BOC Form 32-B

No. _____

Copy for _____

Division _____

BUREAU OF CUSTOMS

MANILA

OFFICIAL RECEIPT

Entry No. _____

Vessel _____

B/L No. _____

Reg. No. _____

Importer's TAN No. _____

RECEIVED from _____

Name of Importer _____

VAT No. _____

VAT No. _____

Strike

the amount of ₱ _____

Amount in Check/Order _____

Import Duty Advance Final

Value Added Tax _____

Other BIR Taxes _____

Others _____

Total _____

Less Advance Customs Duties Applied _____

Amount Paid _____

Date _____ OR No. _____

Quantity & Brief Description of Goods _____

L/C No. _____

Value of Merchandise \$ _____

Order of Payment No. _____

Port of Entry _____

Date Issued _____

YRIG No. _____

Address HO Branch

Sign above Printed Name _____

Date _____

1. This receipt is valid only when used in connection with the payment of duties and taxes on imported goods. It is not valid for other purposes. 2. This receipt is valid only when used in connection with the payment of duties and taxes on imported goods. It is not valid for other purposes. 3. This receipt is valid only when used in connection with the payment of duties and taxes on imported goods. It is not valid for other purposes.

(sign above printed name)
Chief, Collection Division
Port of _____