



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

ASSESSMENT AND OPERATIONS COORDINATING GROUP

MEMORANDUM

TO : ALL DISTRICT COLLECTORS - Seaports
ALL SUBPORT COLLECTORS - Seaports
ALL DEPUTY COLLECTORS FOR ASSESSMENT
ALL FED DIVISION CHIEFS OR EQUIVALENT UNITS
ALL OTHERS CONCERNED

SUBJECT : STRICT COMPLIANCE TO THE SUBMISSION OF CHARTER PARTY FOR BULK CARGOES

DATE : 13 July 2017

In line with the memorandum of the Commissioner dated 27 June 2017, ordering the submission of Charter Party for all bulk shipments, in the event that consignee refuses or fails to submit this requirement, you are hereby directed to impose the mandatory surcharge of twenty (20%) on the dutiable value of the goods pursuant to Section 1402 of the Customs Modernization and Tariff Act (CMTA), which read as follows:

“Section 1402. Failure or Refusal of Party to Give Evidence or Submit Documents for Assessment - *When the owner, importer or consignee of any imported goods, or the agent of either, fails or refuses, upon lawful demand in writing by any customs officer to appear, lawfully depose, or submit to examination or to answer any material question or refuses to produce records, accounts or invoices in possession pertaining to the value, classification or disposition of the goods in question and deemed material in assessing the same, the District Collector shall assess a surcharge of twenty percent (20%) on the dutiable value of the goods which is the subject of the importation.”*

Anent to this, a weekly report on all bulk cargoes arriving at your respective ports is hereby required to be submitted to this office every Friday of the week. Please fill up the required format as attached and send it by email to odc.aocg@customs.gov.ph.

Bureau officials and personnel are enjoined to strictly enforce the aforesaid memorandum.

For strict compliance.


ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG

