



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

SEP 12 1997

CUSTOMS MEMORANDUM ORDER
NUMBER 28-97

To: The District Collector, NAIA
The Chief, Formal Entry Division, NAIA
The Chief, Collection Division, NAIA
The Special Collector, Pair-Cargo Customshouse
All Importers/Customs Brokers
All Security Bank-Pair Cargo Branch Personnel
All Others Concerned

Subject: *Procedures to be Followed in the Acceptance of Additional
Customs Duties and Taxes by Security Bank Pair Cargo Branch*

I. OBJECTIVES:

- 1.1 To facilitate the collection of additional Customs duties and taxes.
- 1.2 To help achieve a cashless and secure revenue collection system.

II. SCOPE:

- 2.1 This procedure shall cover all transactions covered by CAO 2-95 at the Pair Cargo NAIA Customshouse for which additional Customs duties and taxes are collectible.

III. GENERAL PROVISIONS:

- 3.1 Security Bank - Pair Cargo Branch having been given authority to accept payments for additional duties and taxes on behalf of the Bureau of Customs as provided for in the Memorandum of Agreement shall be authorized to utilize the Bureau's tellering system for the collection of duties and taxes covered by this order.
- 3.2 For purposes of this order, Security Bank shall issue Bureau of Customs official receipts (BOC Form 38-A) following existing procedures. These receipts shall be requisitioned by Security Bank from the Bureau of Customs.

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IV. OPERATIONAL PROVISIONS:

4.1 Payment of Additional Customs Duties and Taxes

4.1.1 If additional amounts have been assessed by the FED or related offices, the COOV concerned shall accomplish SBC/BOC Form 1 to show the additional amount payable and give the yellow and white copies of the form to the importer/broker. The blue copy of the form shall be kept by Security Bank. The format of the SBC/BOC form is shown below:

• IEIRD Serial Number _____	
• Consignee _____	
• Breakdown of Additional Amount Payable (Per Box 62 of the IEIRD):	
Additional Duty	_____
Additional BIR Taxes	_____
Additional VAT	_____
Additional Excise Tax	_____
Other Charges	_____
Surcharges	_____
Total Additional Amount Payable	_____
_____	_____
Date Accomplished	Printed Name and Signature COOV/Section _____

4.1.2 The importer/broker shall present the importer's (blue) copy of the IEIRD together with the white copy of the SBC/BOC Form 1 to the Security Bank teller. The yellow copy of the form shall be kept by the importer.

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4.1.3 The bank teller shall accept the payment and then issue a Bureau of Customs official receipt.

4.1.4 Copies of the official receipt shall be segregated and distributed as follows:

COLOR	DISTRIBUTION
White	Importer
Blue	SBC
Green	BOC Dropbox
Yellow	BOC Dropbox

4.2 Preparation of Daily Collection Report

4.2.1 Security Bank must prepare a daily collection report in two copies to be submitted to the System Administrator of the Collection Division following an agreed schedule.

4.2.2 The System Administrator must review the report submitted by Security Bank following set procedures and distribute the reports according to its assigned distribution.

V. EFFECTIVITY:

5.1 This order shall take effect on 22 September 1997.


GUILLERMO L. FARAYNO, JR.
Commissioner