



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

April 8, 1991

CUSTOMS MEMORANDUM ORDER
NO. 29-91

TO : ALL COLLECTORS OF CUSTOMS
CHIEF, BONDS DIVISION
CHIEF, LIQUIDATION & BILLING DIVISION
CHIEF OF RELATED DIVISIONS & SERVICES
SURETY COMPANIES, IMPORTERS
ALL OTHERS CONCERNED

SUBJECT : Clearance from the Collection Service in case of settlement of 1990 and prior years' accounts

In order to control and monitor settlements of past years' accounts, all District Collectors and Chiefs of Collection Divisions are advised to observe the following procedures:

1. For payments made by importers/principals of their overdue and demandable duties, taxes and other charges, either in the port or other than the port where the transaction originated, such payments shall be coursed thru the Collection Service, Office of the Commissioner before accepting payment and/or before any action may be made on any request.
2. The cashier accepting such payment shall clearly identify the entry port, entry number and year series in the Customs Official Receipt. Likewise, if the account is secured by a bond, the bond number and name of surety company shall be indicated.
3. If payment is made by the surety company for its principal, the Cashier shall specifically state in the Customs Official Receipt the name of the surety company and the name of importer for whom such payment is being made, in addition to the entry number and bond reference number.
4. The green copy of the Customs Official Receipt evidencing payment of back accounts shall be forwarded to the Collection Service. The same Service shall direct a certified xerox copy thereof to the Liquidation & Billing Division of the entry port concerned for the liquidation of entry.

Rules and regulations inconsistent herewith are hereby amended and/or superseded.

This order is effective immediately.

Salvador M. Mison
SALVADOR M. MISON
Commissioner