



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

November 16, 1994

Customs Memorandum Order
No. 48-94

To: All District Collectors
All Chiefs
Formal Entry
Cash Division
All others Concerned

Subject: Guidelines in the Collection of
Filing Fees under CAO 8-94
relative to the Tentative
Release of CRF Questioned
Shipments Pursuant to CMO 51-92
and 12-93.

To ensure the proper collection of filing fees on shipments processed under CMO 51-92 and 12-93 the following guidelines are hereby issued:

A. Coverage

This order covers shipments processed under CMO 51-92 and CMO 12-93 except those initiated by the government thru the customs appraiser, customs law enforcement units and the like.

B. Administrative Provisions

1. The amount of filing fee for shipments covered by this Order shall be as follows:

Amount in Question (As reflected in the approved guaranty)	Fee
₱50,000.00 and below	₱500.00
50,000.00 - 100,000.00	600.00
100,000.00 - 200,000.00	700.00
200,000.00 - 300,000.00	800.00
300,000.00 - 400,000.00	900.00
400,000.00 - 500,000.00	1,000.00
500,000.00 - 750,000.00	1,500.00
750,000.00 - 1,000,000.00	2,000.00
1,000,000.00 - up	3,000.00

2. Once paid, filing fees are non-refundable.

C. Operational Provisions

1. Chief, Formal Entry Division or equivalent unit shall -

- 1.1 After the referral sheet has been processed and tentative release is approved, determine the amount of filing fee based on the amount of security as computed.
 - 1.2 Prepare an order of payment using the detachable form found in Annex "B" of CMO 51-92, and transmits the same to Chief, Cash Division.
2. Chief, Cash Division shall -
- 2.1 Collect the filing fee and issue Official Receipt to the applicant/importer who shall present the same to the Chief, Formal Entry Division.
 - 2.2 Transmit green copy stamped "used" of the Official Receipt to Chief, Formal Entry Division.
3. Chief, Formal Entry shall secure Official Receipt from applicant/importer and match the same with green copy of the Official Receipt received from Chief, Cash Division.
4. Upon receipt and verification of the Official Receipt, Chief, Formal Entry shall transmit referral sheet, working entry and other attachments to Cash Division for determination of the form as well as posting of security bond.
5. Chief, Formal Entry shall transmit the photocopy of the referral sheet, working entry and other attachments, including the copy of the official receipt of payment of filing fee to the Appeals Committee, thru the Office of the Commissioner as required under existing regulation, for calendar.

D. Effectivity

This order shall take effect on November 20, 1994 to be reckoned as of the time of filing of the entry.



TITUS B. VILLANUEVA
Deputy Commissioner

ANNEX "B"
1st Indorsement

Respectfully referred, pursuant to CMO No. _____, in relation to CMO No. 39-92, to the Examiner/Appraiser concerned, Section _____, thru the Chief, Entry Processing Division, the within accomplished IMPORTER'S REFERRAL/INFORMATION SHEET relative to a shipment consigned to:

hereby requesting/instructing, to wit:

1. THE ENTRY PROCESSING DIVISION to:

- 1.1 Immediately allow the filling and acceptance of the import entry; and
- 1.2 Immediately forward the entry, together with all copied of the order of Payment, to the Examiner/Appraiser, thru the Section Chief concerned.

2. THE EXAMINER/APPRaiser to:

- 2.1 Immediately conduct a 100% examination of the shipment;
- 2.2 Verify the correctness/sufficiency of the amount of the post-dated check per importer/broker's computation indicated attached to the Information/Referral Sheet and advise the importer/broker if the amount be insufficient;
- 2.3 Submit to the undersigned the import entry together with representative sample of subject article/s and/or brochure/literature thereon; and
- 2.4 Render a report to the undersigned under a return 2nd Indorsement, using and accomplishing the format shown in Annex "C" of CMO No. _____ (this Order).

Chief, FED
Port _____

To Chief, Collection Division:

Collect filling fee pursuant to CAO 8-94 as implemented under CMO No. _____-94 dated _____

Amount of fee: ₱ _____
Reference
Import Entry No. _____
CRF No. _____

Chief, FED

OR No. _____

Chief, Collection Division

(Note: Green copy of OR to be forwarded to Chief, FED)