



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

NOV 07 1991

CUSTOMS MEMORANDUM ORDER  
NO. 90-91

TO : All District/Port Collectors  
Service/Division Chief  
Others Concerned

SUBJECT : Clarification on the reckoning date  
for late submission of documents  
under Section II, paragraph 2 of  
CAO No. 5-91.

I. OBJECTIVES:

1. To ensure uniform implementation of the regulations.
2. To give proper guidance to the concerned offices and importers.

II. ADMINISTRATIVE PROVISIONS:

1. Coverage - This Order shall cover Section II, paragraph 2 of CAO No. 5-91 more particularly on the reckoning date for late submission of documents for reconciliation (liquidation) of raw materials.
2. Reckoning Date - In the computation of the days for late submission of documents after the expiration of the chargeable bond for bonded warehouses, the date of receipt at the operating division concerned shall be considered provided that:
  - a. All required documents are complete when submitted at the operating division concerned.
  - b. The delay in the transmittal of the statement of Reconciliation (Liquidation) of Raw Materials to the Bonds Division is not the fault of the operator.

*Armando M. Nisara*

L I Q U I D A T I O N

III. OPERATIONAL PROVISIONS:

1. The operating division concerned shall not acknowledge receipt of the documents for reconciliation (liquidation) of raw materials unless all required documents are complete when submitted at the operating division concerned.
2. In case the Bonds Division is not certain on the date of receipt of the required documents, more particularly the date of receipt of the Statement of Reconciliation (Liquidation) of Raw Materials, it should communicate officially and formally with the operating division concerned and should not rely upon the information given by the operator.

IV. REPEALING CLAUSE:

All rules and regulations inconsistent with this Order are hereby modified and/or superseded accordingly.

V. EFFECTIVITY:

This Order shall take effect immediately.

*Salvador M. Mison*  
SALVADOR M. MISON  
Commissioner