



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

09 November 2018

CUSTOMS MEMORANDUM CIRCULAR
NO. 233 - 2018

To: All Deputy Commissioners
All Directors and Division Chiefs
All District/Port Collectors
And Others Concerned

Subject: Lost Import Entry Covering the Shipment Consigned to TRT Enterprises

The Single Administrative Document/Import Entry No. C291780-18 and its supporting documents covering the shipment consigned to **TRT ENTERPRISES** was reported lost.

To that effect, an Affidavit of Loss executed by Ms. Imelda S. Banal, owner of ***I.S Banal Customs Brokerage*** and the Memorandum dated 29 October 2018 of the District Collector, MICP are attached herein.

In order to ensure that unauthorized usage thereof is avoided, it is incumbent upon the Chiefs of concerned Divisions/Units to keep a permanent record of all lost documents as reference if secondary evidence is availed of in lieu of the lost original documents.

This CMC is issued pursuant to CAO 2-2001 and CMO 15-2002.

For your information and guidance.

For record purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.


REY LEONARDO B. GUERRERO
Commissioner

 Bureau of Customs
REY LEONARDO B. GUERRERO
Commissioner
18-00432
NOV 15 2018



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

09 November 2018

CUSTOMS MEMORANDUM CIRCULAR

BC Form No. 38-A
(Revised 1990)



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
Port of _____



01895545669
DUPLICATE

RECEIVED from TCT ENTERPRISES
(Name of Payor)

VAT No. _____

(Address)

Nature of Collection:	Amount
1. Import Duty	P 0.00
2. BIR Taxes	0.00
2.1 VAT	0.00
2.2 Specific/Excise Tax	0.00
3. Proceeds-Auction Sale	0.00
4. Penalties/Surcharge	0.00
5. Miscellaneous (Specify)	0.00
Import Duty	0.00
Safeguard Duty	0.00
JIT	0.00
CDS	0.00
6. Trust Liabilities	0.00
BIR/SARS	0.00
CIR	1,000.00
Legal Research Fee	
TOTAL	P 1,000.00

Amount in words One Thousand Pesos and 00/100

Consumption Whsg. Informal

Entry No. _____
& Series _____

Withdrawal Permit No. _____
(For Warehousing Entries)

Vessel/ _____
Aircraft _____

Reg. No. _____

BL/AWB No. _____

For Quantity _____

Value of Merchandise US\$ _____

(Pls. check & indicate proper information)

Cash PDIG No. _____

Bank & Cashier's Check Number _____

Tax Credit Cert. Number _____

BOI BIR Customs

Others (Specify) _____

JESUSA P. DELA CRUZ

Collecting Officer
(sign above printed name)

Date

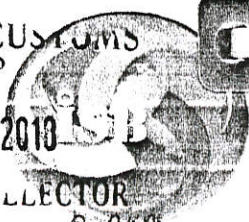
DISTRIBUTION: Original and three copies
Original White - Duplicate (Green) - Triplicate (Yellow) - Quadruplicate (Blue)
Payor Entry Accounting Div. File

NOV 10 2018

MASTER COPY

BUREAU OF CUSTOMS
MICP

OCT 23 2018



1012 Morong St. Manuguit Subd. Tor
Tel. # +632 736-8072/0916-7113980/0922-2473171
Email add: isbanal@yahoo.com

DISTRICT COLLECTOR
RECEIVED: Edmi Time: 2:00PM
DATE

October 22, 2018

Atty. Felimon Mendoza Jr.
Acting District Collector
MICP North Harbor Manila

Attn : **The Chief**
Law Division
MICP

Subject : **REQUEST FOR ACCEPTANCE : RE-CONSTRUCT**
Entry No 201780
BL NO: INC2421832
Vsl: KMTC Green Ace V 01455

RECEIVED
Mendoza Jr
LAW DIV.
BUREAU OF CUSTOMS

Dear Sir / Ma'am,

Good Day! Please accept this request letter together with our Affidavit of Loss attached.

That around June 30, 2018, I started the processing of the shipment consigned to TRT ENTERPRISES whose shipment consist of Used Household Goods entered at the Manila International Container Port. I have attached the pertaining documents and submitted to the appraiser-assigned. On the same day, I borrowed the original documents of the subject shipping to the appraiser assigned. Upon returning back, I have the possession of other shipments of our clients which I mistakenly turned over to the Appraiser in Place the correct subject shipments. I returned to our office to locate the documents of the said shipment, however, can no longer be located.

Later that day, unfortunately, we received a letter that container was placed under alert and actual inspection done October 5, 2018 with the ITCSI, District Collector, Representative of the consignee and other witnesses stated on the memorandum given, result turned out to be "Negative" and it is advised that processing to continue.

The following documents are requested for re-construction:

- a. The commercial Invoice;
- b. The Packing List;
- c. Sales Contract;
- d. The Bill of Lading; and
- e. Single Administrative Document (SAD-E2M)

I am writing this letter to reconsideration and reconstruct the Entry for further processing.

Thank you for your outmost consideration.

Respectfully yours,


IMELDA S. BANAL
Licensed Customs Broker

REPUBLIC OF THE PHILIPPINES)
 CITY OF MANILA) S.S

AFFIDAVIT OF LOSS

I, **IMELDA S. BANAL**, of legal age, married with office address at 1012 Morong St., Manuguit Subd, Tondo, Manila after having been duly sworn in accordance with law, depose and state:

That I am the owner of **I.S Banal Customs Brokerage** with office address stated above; That around June 30, 2018, I attended to the processing of the shipment of our client-consignee TRT ENTERPRISE whose shipment consisting of Used Household Goods entered to the Manila International Container Port under B/L No. INC2421832 in Container No. FCIU7220115. The shipment was registered as Import Registry Entry No. C-201780-18 (referred to as subject shipment”);

That as part of my completing the documents in our file, I borrowed from the Appraiser-assigned to us the following original document (referred to as the “subject shipping documents”) to be photocopied:

- A) The Commercial Invoice;
- B) The Packing List;
- C) Sales Contract;
- D) Bill of Lading; and
- E) Single Administrative Document (SAD-E2M)

That after photocopying these documents on site (as the MICP), I returned these documents to the Appraiser-assigned to our shipment. I attached the photocopied documents to our office file; these photocopies I hereby enclose in this Affidavit as ANNEXES “A”, “B”, “C”, “D”, “E”, respectively, for your references.

That unfortunately, our shipment was placed under alert and detained at the Manila International Container Port. It was on October 05, 2018 when the shipment was finally opened by the new appraiser and declared to be **NEGATIVE** of contraband;

In the meantime, it appears that the originals of the subject shipping documents which I borrowed from the former appraiser-assigned could not be found in the files of the Bureau of Customs; that I was the only one who took them out of the premises of the BoC that day of 30th July 2018.

I remember that on that same day, I also have in my possession other shipping documents related to other clients. It is now clear that I mistook these other files I had that time and which I mistakenly turned over to the appraiser IN PLACE of the correct subject shipping documents. These original documents of the subject shipment, in return, I unfortunately, brought back to the office, misfiled or lost, and can no longer be located.

That, I hereby declare under oath, that it was not my intent not to return the originals of the shipping documents of the subject shipment that my failure to return these to the BoC was due only to excusable error caused no doubt by my confusion, inattention and harassed condition as I was distracted by other office matters that day.

That I further state that the photocopies of the documents which I have attached to this affidavit are the faithful reproduction of the originals of the documents which I lost.

That I am executive this affidavit to attest to the truth of the foregoing allegation and are based on my personal knowledge.

WITNESS MY HAND, this _____ In Manila

WITNESS MY HAND, this OCT 22 2018 In Manila

IMELDA S. BANAL
Affiant

SUBSCRIBED AND SWORN to be before this OCT 22 2018 in the City of Manila, the affiant showing me her PRC (Customs Broker) I.D. No 0003134 known to me and to me known personally to be the persn who signed this affidavit.

Doc No. 141 ;
Page No. 20 ;
Book No. 02 ;
Series of 2018.

ATTY. AGUSTIN B. CABREDO
Notary Public for Manila
Notarial Commission No. 2015-109
Until December 31, 2019
Rm. 409, First United Bldg. Co.,
E. 20th, Manila
Fax: 812-23347
PTR No. 6-004-7/1-18-18/Manila
IBP License Number 05997
MCLE No. V 0003138 - 07-26-14

BOC SINGLE ADMINISTRATIVE DOCUMENT

I C U S T O M S I	2 Exporter / Supplier Address ALLLAND OUTLET CO LTD 3827 GANGCHEON GIL PAJU SI GYEONGGI DO KOREA				1 DECLARATION 4 4		Office Code P02B Manila Intl Container Port Customs Reference C 201780 07-29-2018 Registry Number HAC0016-18	
	8 Importer / Consignee, Address TRT ENTERPRISES 194 TIWALA ST. PASOLO VALENZUELA CI TY VALENZUELA CITY 1444 PHILIPPINES TIN: 424077807000				3 Page 1 4		5 Items 9	
	14 Broker / Attorney-In-Fact, Address IMELDA SEBASTIAN BANAL 1012 MORONG ST MANUGUIT BRGY 198 ZO NE 18 TONDO MANILA 1013 PHILIPPINES TIN: 200705900000				6 Tot Pack 2499		7 Reference Number lap88072901	
	18 Vessel / Aircraft GREEN ACE 19 CI HAC0016				9 CRF NUMBER: T/S or W/S Entry No.:		10	
	21 Local Carrier (if any)				15 Country of Export KOREA, REPUBLIC OF		12 Tot. FAO (Php) 60,144.00	
	25 7/29/2018				16 Country of Origin KOREA, REPUBLIC OF		13 T. Ref.	
	27 Transhipment Port SOS				17 Country of Destination PHILIPPINES		14	
	22 F. Cur. USD				20 Terms of Delivery CIF		17 C.E. Code KR	
	23 Exch Rate 53.493				21 Financial and Banking Data - Bank Code: 998		17 Country of Destination PHILIPPINES	
	24 Thru Port 2				22 Terms of Payment 01 - Basic		18	
26 Bank Name POHC				23 Exch Rate 53.493		19		
27 Branch NA				24 Thru Port 2		20		
28 Bank Ref Number: 010100013-2070004				25		21		
31 Packages and Description of Goods Marks and Numbers - Container No(s) Marks & No of Packages: 1X40 SAID TO CONTAIN Number and Kind: 45 PK PACKAGE Container No(s): FCIU7220115 -- Other USED FURNITURE CABINETS TABLES				32 Item No. 1		33 HS Code 94036090 000 Tar Spec 15%		
34 C.O. Code KR				35 Item Gross Weight (kg) 2,890.00		36 First None		
37 Procedure 4000 000				38 Item Net Weight (kg) 2,890.00		39 Duty NANANAN		
40a AWB / BL INC2421832				40b Previous Doc No		40		
41 Suppl. Units 1				42 Item Customs Value (F. Cur) 2,280.00		43 VM 1		
44 Add Infos Doc / Product Certif. & Aut OTHInEV: 1 INSInFRT: 0 Fine: 19,618.00 + 2,439.00 + 0.00 + 286.00 - 3,136.00 A.D. Invoice No.: TRT00518 Dump Bond:				45 Adjustment 1.00		46 Dutiable Value (PHP) 144,021.00		
47 Calculation of Taxes Type Tax Base Rate Amount MP CUB 144,021.00 15% 21,603.00 0 VAT 169,746.00 12% 20,369.00 0 Total Item: 41,972.00				48 Prepaid Account No.		49 Identification of Warehouse /		
50 We hereby certify that the information contained in all pages of this Declaration and the documents submitted are to the best of our knowledge and belief true and correct				47b ACCOUNTING DETAILS Method of Payment: CASH Assessment Number: Date: Receipt Number: Date: Guarantee: 0.00 Date: Total Fees: 1,299.00 Total Assessment: 114,727.00		51 AUTHORIZATION Broker: IMELDA SEBASTIAN BANAL Date: Importer / Attorney-In-Fact: TRT ENTERPRISES		
52 Control at Office of Destination CONTROL AT OFFICE OF DESTINATION Signature:				53 Office of Destination Stamp		54 Place and date: 07-29-18		

Subscribed and sworn before me
ATTY. AGUSTIN B. CABREDO
 NOTARY PUBLIC FOR MANILA
 NOTARIAL COMMISSION NO. 2816-108
 UNTIL DECEMBER 31, 2018
 RMJ408, FIRST UNITED BLDG, CO
 ESCALERA MANILA
 DOC NO. 2018-07-29
 BOOK NO. 2018-07-29

TRT ENTERPRISES
 194 TIWALA ST. PASOLO VALENZUELA CI
 TY VALENZUELA CITY 1444
 PHILIPPINES
 MASTER COPY
 TRT ENTERPRISES
 194 TIWALA ST. PASOLO VALENZUELA CI
 TY VALENZUELA CITY 1444
 PHILIPPINES

TAXABLE VALUE PH	392,709.00	WHARFAGE	700.00	OTHERS	
BANK CHARGES	0.00	ARRASTRE CHARGE	8,551.00	TOTAL	
CUSTOMS DUTY	57,528.00	DOCUMENTARY STAMP	265.00	LANDED COST PH	
BROKERAGE FEE	5,540.89			TOTAL VAT PH	

DESCRIPTION IN TARIFF TERMS SHOULD BE

ITEM NO.	DESCRIPTION IN TARIFF TERMS SHOULD BE	QTY	UNIT	UNIT VALUE	TARIFF HEADING
58	(as declared) Used Furnitures Tables/chairs/sofas/ TV Racks/Used blanket Used Homeware of cooler, etc.	1X40		\$ 6,217 - 6,620 -	VARIABLE VARIOUS

PLEASE REFER TO RIDERS FOR FINDINGS ON OTHER ITEMS

REVISED CHARGES

LIQUIDATION

59 CHARGES	60 DECLARATION	61 FINDINGS	62 DIFFERENCES	65 LIQUIDATED Amount
Duty	P 57,528	P 60,714	P 3,226	
BIR Taxes				66 SHORT/EXCESS
VAT	55,900 -	58,934 -	3,034 -	67 REMARKS
Excise Tax/Ad Valorem				
Others	1299	1,299 -		
Surcharges				
TOTAL	P 114,727	P 120,997	P 6,270 -	
63 ACTION DIRECTED/RECOMMENDED		64		68
		DATE	6/00/00	COO III
		DATE		COO V

CONTINUATION FROM BOX # 31
Container Numbers continuation:

FREE DISPOSAL

CUD
VAT

Sales Contract

Total Item Tax
IPF

CSF
CDS
IRS

TIN: 424077807000

TRT ENTERPRISES
194 TIWALA ST. PASOLO VALENZUELA CI
TY VALENZUELA CITY 1444
PHILIPPINES

DECLARATION	
4	4
3 Page	
2	4

Office Code P028
Manila Intl Container Port
Customs Reference
C 201780 07-29-2018
Registry Number HAC0016-18

31 Packages and Description of Goods	Marks and Numbers - Container No(s) - Number and Kind Marks & No Number and Kind 28 PACKAGE FCU17220145	32 Item No. 2	33 Hs Code 94018000 000	Tar Spec 15 %
		34 C.O. Code KR	35 Item Gross Weight 1,980.00 KG	36 Pref NONE