

PROPER FILLING-UP OF THE ENTRY (IMPORT ENTRY AND INTERNAL REVENUE DECLARATION OR BC FORM NO. 236)

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CMO 39-93 (Revised Import Entry and Internal Revenue Declaration (BC-Form 236) contains comprehensive and easy-to-follow guidelines on how the Entry shall be filled-up. In addition to this, CMO 46-94 (Guidelines in the Description of Imported Articles) was promulgated to set a guideline on how imported articles shall be described in the Entry.

Despite these Orders, however, it has been observed that a lot of brokers/importers still failed to properly fill-up the Entry.

The most common among the violations in the filling-up of Entry, to cite a few, are as follows:

- a. Lumping of items with different tariff headings or items with different rates of duty in one box (box no. 32).
- b. Lumping different H.S. Codes in one box (box no. 33).
- c. Failure to describe items in accordance with CMO 46-94.
- d. Failure to complete the necessary information in the riders.

Henceforth, proper filling-up of entries shall be strictly observed. Entries not properly filled-up in accordance with CMO 39-93 and CMO 46-94 shall be rejected.

Adopted: 25 April 1995

(SGD.) GUILLERMO L. PARAYNO, JR.

Commissioner

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