

CAO 2-95 ADVISORY FOR THE PORT OF BATANGAS

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Be informed that on 23 June 1997, CAO 2-95 (attached herewith as reference) with subject “Mandatory Filing of Entry and Payment of Duties and Taxes to the Authorized Agent Banks (AABs) as First Step in the Customs Clearance for Shipments Covered by Consumption Entries” shall come into effect for the Port of Batangas.

The following features of the revised clearance procedure are hereby highlighted for the guidance of all concerned:

1. The Order of Payment (OP) is no longer a required supporting document to the entry.
2. After preparation of the entry and before filing the same to the Bureau of Customs, the entry must be presented to an authorized agent bank for payment of duties and taxes except for the following types of shipment:
 - 2.1 Those exempt from payment of duties and taxes.
 - 2.2 Importations of government agencies and government corporations which shall be continued to be processed pursuant to Joint Order No. 2-91.
 - 2.3 Those paid with the use of Tax Credit Certificates.
3. After receipt of duties and taxes payable, the AAB shall machine-validate the details of the payment on the Import Entry Declaration (for advance duties), Import Entry and Internal Revenue Declaration (for final payment of duties and taxes) and Withdrawal Permits or substitute documents (for payment of duties and taxes on warehoused goods withdrawn for consumption) and shall be signed by the duly authorized bank official and then return the same to the importer/representative. The Bureau of Customs Official Receipt (BCOR) shall no longer be issued by the AABs for the duties and taxes collected.
4. The duties of all collections made by the AABs for both advance and final duty/tax collection must be encrypted and transmitted in diskettes to the Collection Division of the Port of Batangas.
5. The importer/representative meanwhile shall proceed to the Port of Batangas for the appropriate filing of the import entry.

We trust that you will corporate fully with the Bureau on this matter towards the accomplishment of our common endeavor.

Adopted: 04 June 1997

(SGD.) GUILLERMO L. PARAYNO, JR.
Commissioner

“Attachment:”

Customs Administrative Order No. 2-95

Mandatory Filing of Entry and Payment of Duties and Taxes to the Authorized Agent Banks (AABs) as First Step in Customs Clearance for Shipments Covered by Consumption Entries

1

Objectives

1.1 To further facilitate the Customs Cargo Clearance process.

1.2 To secure the collection of Customs duties and taxes.

2

General Provisions

2.1 All consumption entries and withdrawal documents for warehoused goods must be submitted to an AAB for payment of duties and taxes payable as the first step in the cargo clearance process except for the following types of shipment:

2.1.1 Those exempt from payment of duties and taxes

2.1.2 Importations of government agencies and government corporations which shall be continued to be processed pursuant to Joint Order No. 2-91

2.1.3 Those paid with the use of Tax Credit Certificates

2.2 The ORDER OF PAYMENT (OP) will no longer be required as a supporting document since the entry which contains the duty and tax payable can serve the purpose of the OP.

2.3 The Bureau of Customs Official Receipt (BCOR) will no longer be issued by the AABs for the duties and taxes collected. In lieu thereof, the amount of duty and tax collected including other required information must be machine validated directly on the following import documents and signed by the duly authorized bank official:

2.3.1 Import Entry and Internal Revenue Declaration (IEIRD) for final payment of duties and taxes

2.3.2 Import Entry Declaration (IED) for payment of advance duties

2.3.3 Withdrawal Permit or substitute documents for goods entered at warehouses

2.4 The details of all collections made by the AAB's for both advance and final duty/tax collection must be encrypted and transmitted electronically to the designated offices of the Bureau of Customs via the Philippine Domestic Dollar Transfer System (PDDTS) thru the Philippine Clearing House Corp. (PCHC) to serve as one of the basis of cargo clearance.

2.5 The Bureau of Customs and Bureau of Treasury in collaboration with the Bangko Sentral ng Pilipinas, the Commission on Audit and the Bankers Association of the Philippines shall implement a computerized Collection Reconciliation System with the objective of insuring that all collections are remitted to the national government within the reglamentary period.

2.6 This Administrative Order applies both to Letters of Credit and Non-Letters of Credit shipments.

3

Operational Provisions

3.1 The Commissioner of Customs must issue the necessary detailed instructions to carry out the objectives and provisions of this order.

3.2 Except for General Provisions 2.1, 2.2 and 2.3 which must be implemented on the effectivity date of this

order, before switching over, the current and revised systems must be operated together on a parallel run basis until the switch over criteria to be provided by the Commissioner of Customs has been fully satisfied.

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Scope and Effectivity

This Order shall take effect 15 September 1995 for the following Metro Manila ports: Port of Manila, Manila International Container Port and the Ninoy Aquino International Airport. Others shall be covered as soon as the electronic communication system becomes available in these ports.

Adopted: 08 Sept. 1995

(SGD.) GUILLERMO L. PARAYNO, JR.
Commissioner

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