NATIONAL ADMINISTRATIVE REGISTER · MARCH 11, 2015

AMENDMENT TO DEPARTMENT ORDER NO. 44-2014, OR THE POST ENTRY GUIDELINES UNDER THE FISCAL INTELLIGENCE UNIT, DEPARTMENT OF FINANCE, PURSUANT TO EXECUTIVE ORDER NO. 155, S. 2013

DOF Department Order No. 033-2015, March 11, 2015

Read online (full-text search, related cases, audio case brief): https://batas.org/library/433c90c1f4bd/

Adopted: 11 March 2015
Date Filed: 27 March 2015
This Department Order is being issued to amend Department Order (DO) No. 44-2014 with respect to post-entry audit of import transactions.

Section 1. Section 9 of DO No. 44-2014 is hereby amended to read as follows:

> "Section 9. Assessment and Collection. - Upon receipt of the FARR and after the determination of the appropriate administrative penalties, if any, the Commissioner of Customs shall issue to the importer:
>
> - A collection letter directing the importer to pay, within ten (10) working days from receipt thereof, the deficiency duties admitted in the Reply to PEAF, and the appropriate fines and penalties; and/or
>
> - A formal assessment of deficiency duties and demand letter directing the importer to pay within ten (10) working days from receipt thereof, the deficiency duties not admitted in the Reply to PEAF, and the appropriate fines and penalties.
>
> Within five (5) days from receipt of the FARR, the Commissioner of Internal Revenue shall act on the findings stated in the FARR in accordance with the provisions of the National Internal Revenue Code of 1997, as amended."

Section 2. Repealing Clause. - All provisions of orders, memoranda, circulars, or other issuances or parts thereof which are inconsistent with this Department Order are hereby deemed repealed and/or modified accordingly.

Section 3. Effectivity. - This Department Order shall take effect immediately upon publication.

(SGD) CESAR V. PURISIMA
Secretary of Finance

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