

GUIDELINES IN THE COLLECTION OF FILING FEES UNDER CAO 8-94 RELATIVE TO THE TENTATIVE RELEASE OF CRF QUESTIONED SHIPMENTS PURSUANT TO CMO 51-92 AND 12-93

BOC CUSTOMS MEMORANDUM ORDER NO. 48-94, November 20, 1994

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/4fcf54ea71d3/>

To ensure the proper collection of filing fees on shipments processed under CMO 51-92 and 12-93 the following guidelines are hereby issued:

A.

Coverage

This order covers shipments processed under CMO 51-92 and CMO 12-93 except those initiated by the government thru the customs appraiser, customs law enforcement units and the like.

B.

Administrative Provisions

1. The amount of filing fee for shipments covered by this Order shall be as follows:

Amount in Question

(As reflected in the Approved guaranty)

Fee

P50,000.00 and below

P500.00

50,000.00 - 100,000.00

600.00

100,000.00 - 200,000.00

700.00

200,000.00 - 300,000.00

800.00

300,000.00 - 400,000.00

900.00

400,000.00 - 500,000.00

1,000.00

500,000.00 - 750,000.00

1,500.00

750,000.00 - 1,000,000.00

2,000.00

1,000,000.00 - up

3,000.00

2. Once paid, filing fees are non-refundable.

C.

Operational Provisions

1. Chiefs, Formal Entry Division or equivalent unit shall —

1.1 After the referral sheet has been processed and tentative release is approved, determine the amount of filing fee based on the amount of security as computed.

1.2 Prepare an order of payment using the detachable form found in Annex "B" of CMO 51-92, and transmits the same to Chief, Cash Division.

2. Chief, Cash Division shall —

2.1 Collect the filing fee and issue Official Receipt to the applicant/importer who shall present the same to the Chief, Formal Entry Division.

2.2 Transmit green copy stamped "used" of the Official Receipt to Chief, Formal Entry Division.

3. Chief, Formal Entry shall secure Official Receipt from applicant/importer and match the same with green copy of the Official Receipt received from Chief, Cash Division.

4. Upon receipt and verification of the Official Receipt, Chief, Formal Entry shall transmit referral sheet, working entry and other attachments to Cash Division for determination of the form as well as posting of security bond.

5. Chief, Formal Entry shall transmit the photocopy of the referral sheet, working entry and other attachments, including the copy of the official receipt of payment of filing fee to the Appeals Committee, thru the Office of the Commissioner as required under existing regulation, for calendar.

D.

Effectivity

This order shall take effect on November 20, 1994 to be reckoned as of the time of filing of the entry.

Adopted: 16 Nov. 1994

(SGD.) TITUS B. VILLANUEVA

Deputy Commissioner

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