

Ceiling on Unauthorized Importations

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The imposition of penalties with respect to unauthorized importations was relaxed by the Board per its leniency policy confirmed on 18 January 1990. By virtue of said leniency policy, shipments of imported raw materials without sufficient and valid import licenses or amendments thereto were not imposed penalties as provided in Sec. III A12 of the GTEB Rules and Regulations.

The Board, in its meeting of 3 September 1990, approved and confirmed that the maximum number of unauthorized shipments of imported raw materials to be allowed within a given calendar year shall not exceed three (3) such shipments or P100 ,000.00 of foregone penalty, whichever is first reached. Otherwise, a firm shall be imposed the following fines:

First Offense: 1% of the value of unauthorized/excess shipment but in no case lower than US\$200.00.

Second Offense: 2% of the value of unauthorized/excess shipment but in no case lower than US\$400.00.

Third & Subsequent Offense(s): A fine of US\$1,000.00 for unauthorized importation valued at US\$2,500.00 and below. For importation valued at more than US\$2,500.00, a fine of US\$2,000.00 and

- a. shipment of the subject raw materials, accessories and supplies out of Philippine territory, if the same are on consignment, or firm may have option to pay the taxes and duties due thereon; or
- b. seizure and forfeiture of the unauthorized materials imported through direct purchase.

This circular shall take effect on January 1, 1991.

Adopted: 7 Oct. 1990

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