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RETRO-VERIFICATION, AUDIT AND RECONCILIATION OF INSURANCE PREMIUM DECLARATIONS IN ALL 2010 IMPORTATIONS

BOC CUSTOMS MEMORANDUM ORDER NO. 18-2011, March 08, 2011

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IN LINE WITH the thrust of the Bureau of Customs (BOC) to generate revenues from non-traditional sources, there is hereby ordered a RETRO-VERIFICATION, AUDIT AND RECONCILIATION (RAR) of all declared insurance premiums in connection with all 2010 importations pursuant to CMO 22-2007 (Sections 3.1.1 to 3.1.5) dated September 06, 2007.

Conformably thereto, the following action steps are immediately ordered:

1. All declarations of insurance premiums (Box 9b) in connection with all 2010 importations for the immediately preceding year (2010) shall immediately be retro-verified, audited and reconciled in the light of the afore-cited sections;

2. All District Collectors shall prioritize the retrieval of the IEIRDS and their supporting documents for all 2010 importations, especially the copies of Marine Insurance policies and furnish the Collection Service (CS), Revenue Collection Monitoring Group (RCMG) with authenticated copies thereof;

3. All Chiefs, FEDS (or their equivalent units) in all collection districts shall immediately retro-verify said documents in the light of the said CMO 22-2007. Should discrepanices be discovered, the District Collectors may allow the importers to adjust and effect correction of errors in order to reflect the actual insurance premium paid for the shipment in question, and advising the CS of the re-adjusted or upgraded assessment for purposes of monitoring and closure; and

4. Should the importers fail to effect correction of errors and re-adjustment of assessments despite due notice, the Collection Service may, in the conduct of liquidation audit, recommend the “TIN-block” of the delinquent importers through the facility of the ICARE, the imposition of Section 1508, or order the production of records/documents, as well as resort to other available administrative remedies in order to protect the interest of the government.

For this purpose, the CS is hereby directed to submit a periodic report of the compliance of the different collection districts to the Office of the Commissioner (OCOM). Further, for effective monitoring, the Director, CS, is hereby directed to coordinate with the Deputy Commissioner, Management Information System and Technology Group (MISTG) for his appropriate ID and access into the BOC database.

This Order shall take effect immediately.

Adopted: 08 March 2011

(SGD.) ANGELITO A. ALVAREZ
Commissioner

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