CLARIFICATORY GUIDELINES IN THE IMPLEMENTATION OF CAO 1-94, MORE PARTICULARLY IN CONNECTION WITH CONSOLIDATED SHIPMENT

Read online (full-text search, related cases, audio case brief): https://batas.org/library/76fdd5978702/

Prior to the implementation of CAO No. 1-94 which imposes a fee of "P250.00 for each original Import Entry for Internal Revenue Declaration (Formal and Informal Entries)", the Bureau of Customs is collecting charges of FIFTY THREE PESOS (P53.00) for EACH INDIVIDUAL CONSIGNEE of a CONSOLIDATED shipment. Considering that under Section 3.2 of CMO No. 79-90 ONE INFORMAL entry may be filed FOR EVERY TEN (10) INDIVIDUAL CONSIGNEES in a given consolidated shipment, a total amount of FIVE HUNDRED THIRTY PESOS (P530.00) are being collected AS CHARGES FOR EVERY INFORMAL ENTRY OF TEN (10) INDIVIDUAL CONSIGNEES. With the implementation of CAO No. 1-94, the amount of TWO HUNDRED FIFTY PESOS (P250.00) shall be collected for each informal entry IN ADDITION to the FIFTY THREE PESOS (P53.00) being collected from each individual consignee. Accordingly, the charges to be collected for each informal entry of a consolidated shipment shall be as follows:

No. of Individual
Consignees Named
in the Informal Entry

Amount of Charges
to be collected

Total

1

P53.00

plus

P250.00

P303.00

2

106.00

plus

P250.00

356.00

3

159.00

plus

P250.00

409.00

4

212.00

plus

P250.00

462.00

5

265.00

plus

P250.00

515.00

6

318.00

plus

P250.00

568.00

7

371.00

plus

P250.00

621.00

8

424.00

plus

P250.00

674.00

9

477.00

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plus

P250.00

727.00

10

530.00

plus

P250.00

780.00

All orders, rules and regulation inconsistent herewith are hereby repealed or amended accordingly.

This Order shall take effect immediately.

Adopted:

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

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