

CAO 2-95 ADVISORY FOR THE PORT OF DAVAO CUSTOMS CLEARANCE PROCEDURES

BOC MEMORANDUM, September 25, 1997

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Be informed that on 06 October 1997, CAO 2-95 with subject “Mandatory Filing of Entry and Payment of Duties and Taxes to the Authorized Agent Banks (AABs) as First Step in the Customs Clearance for Shipments Covered by Consumption Entries” shall come into effect for the Port of Davao.

The following features of the revised clearance procedure are hereby highlighted for the guidance of all concerned:

1. The Order of Payment (OP) is no longer a required supporting document to the entry.
2. After preparation of the entry and before filing the same to the Bureau of Customs, the entry must be presented to an authorized agent bank for payment of duties and taxes except for the following types of shipment.
 - 2.1 Those exempt from payment of duties and taxes.
 - 2.2 Importations of government agencies and government corporations which shall be continued to be processed pursuant to Joint Order No. 2-91.
 - 2.3 Those paid with the use of Tax Credit Certificates.
3. After receipt of duties and taxes payable, the AAB shall machine-validate the details of the payment on the Import Entry Declaration (for advance duties), Import Entry and Internal Revenue Declaration (for final payment of duties and taxes) and withdrawal Permits or substitute documents (for payment of duties and taxes on warehoused goods withdrawn for consumption) and shall be signed by the duly authorized bank official and then return the same to the importer/representative. The Bureau of Customs Official receipt (BCOR) shall no longer be issued by the AABs for the duties and taxes collected.
4. The details of all collections made by the AABs for both advance and final duty/tax collection must be encrypted and transmitted in diskettes to the Collection Division of the Port of Davao
5. The importer/representative meanwhile shall proceed to the Port of Davao for appropriate filing of the import entry.

We trust that you will cooperate fully with the Bureau on this matter towards accomplishment of our common endeavor.

Adopted: 25 Sept. 1997

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

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