

STRICT ENFORCEMENT OF II C OF CUSTOMS MEMORANDUM ORDER 12-93

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To effectively carry out the objectives in the tentative releases of shipments, under Post-dated Checks, you are hereby directed to strictly enforce II-C of CMO 12-93 quoted as follows:

“x x x. To secure government revenue, the Cash Division despite the approval of the tentative release by the Chief, Formal Entry Division, may require the importer to put up in lieu of the PDC, a Manager’s Check or Cash Bond, to be receipted for by the Collecting Officer conformably with the form indicated in Annex “B”[*][*].

In the determination of the type of security to be required, the following shall be considered:

1. When importer is a first-timer (with no track record).
2. Financial position of the importer taking into account, its duly audited financial statement and income tax statement in relation to the value of shipment and amount of guaranty being issued.
3. In case of doubt, the matter shall be referred to the Chief, Collection Service, for appropriate disposition.

If importer refuses to comply with the alternative security required of him, the approved request for tentative release shall be cancelled and the case shall be referred to the Committee for resolution on the merits without the benefit of tentative release, unless importer opts to pay under protest conformably with Section 2308 of the TCCP as amended.”

For strict compliance.

Adopted: 13 June 1994

(SGD.) TITUS B. VILLANUEVA
Deputy Commissioner
Chairman
BOC-SGS Appeals Committee

[*] See IV NAR 2, p. 398

[**] Not Included here

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