

CASH BOND REFUND REQUESTS RELATIVE TO CONDITIONALLY TAX AND DUTY-FREE IMPORTATIONS UNDER SEC. 105 OF THE TCCP

BOC CUSTOMS MEMORANDUM ORDER NO. 34-2004, November 09, 2004

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To facilitate the refund of cash bonds and to ensure that the refund thereof is proper under Sec. 105 of the Tariff and Customs Code, all ports and concerned offices of this Bureau are hereby directed not to release shipments under cash bond unless the required determination and prior approval of the Department of Finance sanctioning release thereof under the afore-cited section is first secured by the Consignee/Importer.

All Orders, Memoranda, Circulars, or parts thereof which are inconsistent with this Order are hereby deemed revoked, amended or modified accordingly.

This Order shall take effect immediately.

Adopted: 09 Nov. 2004

(SGD.) GEORGE M. JEREOS

Commissioner

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