FUNCTIONS OF FED EVALUATION UNIT PERSONNEL UNDER CMO 37-94

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I.
Objective

To provide Evaluation Unit personnel under CMO 37-94 specific guidelines in the performance of their assigned functions under CMO 37-94.

II.
Scope

This Order shall apply to POM and MICP.

III.
General Provisions

In addition to determining the qualifications of a shipment to avail of Green Lane processing as provided in paragraph IV of CMO 37-94, the following specific functions are given to personnel assigned at the Evaluation Unit.

1. Computation Check - The computation of duties and taxes as appearing in the entry must be verified but in the interest of facilitation and streamlining the verification shall be limited to the following:

1.1. Customs Duty

1.1.1 For shipments availing of a preferential Rate Scheme, i.e., AFTA-CEPT and ASEAN-PTA, to check the existence of an approval for preferential rate treatment from the PR Unit, FED. The PR Unit must determine the qualification of the shipments for a preferential rate and reflect the proper duty and tax payable on the entry following this determination.

1.1.2 For shipments subject to Dumping or countervailing duty, to verify if the duty required has been properly included in the computation.

1.2 Taxes

1.2.1 For shipments subject to specific tax, to verify inclusion of the specific in the declaration and if none, to include the same.

1.2.2 For all green lane shipments, to check the computation of Value Added Tax (VAT).

2. Document Completeness Check

2.1

Green Lane Shipments containing regulated items not covered by letter of credit or an import advice notice (IAN) must have the necessary clearance from the appropriate government regulatory agency.

2.2

Green Lane Shipments claiming exemption from specific taxes or VAT must have an Authority to Release Imported Goods (ATRIG) granting such exemption.

IV.
Effectivity

This order shall be effective immediately and all other prior orders inconsistent herewith shall be deemed revoked, revised or modified accordingly.

For strict compliance.

Adopted: 6 Jan. 1995

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

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