

IMMEDIATE POST-LIQUIDATION AND/OR REVIEW OF IMPORT ENTRIES COVERING THE ARTICLES LISTED IN EXECUTIVE ORDER (EO) NO. 313, AS AMENDED BY EO 328, WITHOUT A SEPARATE HS CODE FOR IN-...

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1.0

OBJECTIVES

1.1 To effect immediate post-liquidation and/or review of import entries covering the articles listed in EO No. 313, as amended by EO 328, without a separate HS Code for in-quota or out-quota pursuant to CMO No. 19-96, as amended by CMO No. 19-96A.

1.2 To collect short payments of duties and taxes resulting from post-liquidation and/or review of import entries subject of this Memorandum.

1.3 To identify the Customs officials concerned to implement this Memorandum with their corresponding responsibilities.

2.0

COVERAGE

This Memorandum shall apply to all import entries covering the articles listed in EO 313, as amended by EO 328, without a separate HS Code for in-quota or out-quota (which are enumerated in Annex A[*] hereof for ready reference) where not all of the following conditions provided for under Section 205 of the TCCP have been satisfied prior to 03 May 1996:

2.1 Shipment already arrived within the limits of the Port of Entry.

2.2 Entry has been filed.

2.3 Duties and taxes have been paid.

3.0

OPERATIONAL PROVISIONS

3.1 LIQUIDATION AND BILLING DIVISION/UNIT (LBU) OF EACH PORT

3.1.1 The LBU shall immediately retrieve all import entries covered by this Memorandum and immediately conduct post-liquidation and/or review thereof to determine the short payments of duties and taxes resulting therefrom.

3.1.2 It shall thereafter prepare a report showing short payments of duties and taxes resulting from

post-liquidation and/or review of the subject import entries using the form attached hereto (see Annex B[*]).

3.1.3 The report shall contain the following data:

- 3.1.3.1 Name of the Company/Importer
- 3.1.3.2 Address
- 3.1.3.3 Import Entry No.
- 3.1.3.4 Date of Filing of Entry
- 3.1.3.5 Date of Arrival of the shipments
- 3.1.3.6 Description of the shipments/HS Code
- 3.1.3.7 Original Assessment and payments
- 3.1.3.8 Date of Payment
- 3.1.3.9 Payment shortage
 - 3.1.3.9.1 Duties
 - 3.1.3.9.2 Taxes
 - 3.1.3.9.3 Total
- 3.1.3.10 Remarks

3.1.4 It shall likewise prepare the Notice of Liquidation/Demand Letter on short payments of duties and taxes using the form attached hereto as Annex C[*] which shall be printed. The port where collection is to be made should be indicated. Each port shall maintain its own control number on notices and letters issued. Copies of these notices/letters are needed as supporting documents before the accounts are posted in the subsidiary ledger.

3.1.5 The LBU Chief shall sign the report certifying it as correct and submit the same to the Port Collector for approval.

3.1.6 The LBU Chief shall likewise initial the Notice of Liquidation/Demand Letter and submit the same to the Port Collector for approval/signature.

3.1.7 The LBU Chief shall cause the final liquidation of entry after the short payments have been collected/settled.

3.2. PORT COLLECTOR

3.2.1 The Port Collector shall immediately act on the report and the Notice of Liquidation/Demand Letter.

3.2.2 He shall submit the report together with the copies of the notices/letters on short payments of duties and taxes to the TASK FORCE ON EO 313 organized pursuant to this Memorandum (Attn: The Chief, Imports Assessment Service).

3.2.3 He shall also submit another report to the TASK FORCE ON 313 in case there are collections/settlements of short payments using the form attached hereto as Annex D[*].

4.0

ADMINISTRATIVE PROVISIONS

4.1 ORGANIZATION OF A TASK FORCE ON EO 313

There is hereby organized a TASK FORCE ON EO 313 to be composed of the following:

Chief, Imports Assessment Service - Chairman
Chief, Legal Service - Vice Chairman

MEMBERS:

Chief, Collection Service
Chief, Revenue Accounting Division
Chief, Accounting Division
Chief, Central Records Management Division

4.2 RESPONSIBILITIES OF THE TASK FORCE ON EO 313

The TASK FORCE ON EO 313 shall have the following responsibilities:

- 4.2.1 To effectively monitor compliance with the provisions of this Memorandum.
- 4.2.2 To further develop and improve the information and control system as well as the feedback mechanism for the accomplishment of the objectives of this Memorandum.
- 4.2.3 To keep, consolidate and reconcile reports submitted by the various Port Collectors.
- 4.2.4 To maintain a subsidiary ledger to control the recording of receivables and corresponding collections/settlements made.
- 4.2.5 To cause the recording by the Accounting Division for the amount of short payments as receivables and the collections/settlements as income in the Books of Accounts.
- 4.2.6 To submit a weekly report to the Commissioner on the progress of post-liquidation and/or review of the subject import entries as well as the collections/settlements of short payments.
- 4.2.7 To map out the legal steps for the earliest collections/settlements of the short payments and to pursue the appropriate action in support therefor.
- 4.2.8 To conduct meeting as often as necessary to find out and discuss any problems and difficulties encountered in implementing this Memorandum.

For immediate and strict compliance

Adopted: 10 June 1996

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

[*] Text Available at Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City

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