

SHIPMENTS SUBJECT TO MANDATORY MAGNA SCALE WEIGHING PRIOR TO RELEASE FROM CUSTOMS CUSTODY

BOC CUSTOMS MEMORANDUM ORDER NO. 8-2004, March 22, 2004

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1. OBJECTIVES

- 1.1 To provide mechanism for determining which shipment shall be subject to mandatory magna scale weighing prior to release from Customs custody.
- 1.2 To ensure the collection of proper duties and taxes on subject shipments.

2. SCOPE

This Order shall cover the kinds of vegetables, fruits and nuts listed on Annex "A"[*] hereof, which also sets their "Net Weight Range" per specific container size.

3. GENERAL PROVISIONS

- 3.1 All shipments of vegetables, fruits and nuts listed in Annex "A" hereof, whose declared weight is less than their corresponding Net Weight Range, as indicated under Column 2 thereof, shall, prior to release from Customs Custody, be subject to mandatory weighing by magna scale or by such other device/method that can determine the true weight of the importation.
- 3.2 After subject shipments have been weighed in, the taxes and duties thereon shall be re-computed on the basis of weighing report and the magna scale weighing ticket.
- 3.3 Any action that may be warranted under the law, other than additional payment of taxes/duties, i.e., shall be referred to the District Collector for appropriate action.

4. OPERATIONAL PROVISIONS

- 4.1 The Chief, Section 1 (Formal Entry Division) shall verify whether a shipment is subject to mandatory magna scale weighing as prescribed by this Order and ensure that subject shipment is properly weighed on the magna scale.
- 4.2 For shipments subject to mandatory magna scale weighing, the Chief, Section 1, shall assign a COO III to personally witness the weigh-in, which shall be conducted by the weighing company; after which, the COO III shall re-compute the taxes/duties thereon on the basis of the weighing report and the magna scale weighing ticket.
- 4.3 Should the required action be the payment of additional taxes/duties, the COO III shall refer the matter, for appropriate action, to the Cash Division, through the Chief, Section 1.
- 4.4 Other than payment of taxes and duties, measures that may be appropriate/warranted under the law, i.e., fine or seizure, shall be referred to the District Collector, through the Chief, Section 1, for appropriate action.

5. REPORTING

The Chief, Section 1, shall submit to the Commissioner of Customs, Attn: Deputy Commissioner, Assessment and Operations Coordinating Group a monthly report of all shipments covered by Annex "A" hereof, specifying the following:

- Entry Number
- Consignee
- Description of Imported Items
- Gross Weight
- Net Weight
- Magna Scale Weighing Ticket (if subject)
- Duties and Taxes
- Additional Duties and Taxes (if any)
- Remarks

6. ACCOUNTABILITY

6.1 The District Collector shall be responsible for the smooth, proper and effective implementation of this Order, when applicable, under his/her district's jurisdiction.

6.2 All concerned Customs officers/personnel involved in the implementation of this Order are directed to perform their responsibilities as required herein.

6.3 Without prejudice to criminal charges as may be warranted, any violation by any Customs officer/personnel of this Order shall be subject to administrative charges, such as, but not limited to dishonesty, neglect of duty, misconduct, inefficiency or incompetence, which could either be grave, less grave or light, depending on their gravity or depravity and effects on the government service, under pain of penalties which shall range from suspension for six (6) months and one day to one (1) year of dismissal as provided for under Rule IV of Uniform Rules on Administrative Cases in the Civil Service.

7. REPEALING CLAUSE

All CMOs and other rules, regulations and issuances inconsistent with this Order or any provision thereof are hereby deemed superseded, repealed and/or amended/modified accordingly.

8. EFFECTIVITY DATE

This Order takes effect immediately upon signing.

Adopted: 22 March 2004

(SGD.) ANTONIO M. BERNARDO
Commissioner

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

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