

INTERIM-PROCEDURE FOR THE PROCESSING OF THE STOCK REPORT INVOLVING IMPORTED COMPONENTS ONLY

LTO MEMORANDUM CIRCULAR NO. RIB-2007-895, October 30, 2007

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/db3796d544e3/>

In line with the new policy of the Bureau of Customs (BOC) wherein imported components are no longer being issued a certificate of payment (CP) but instead an official receipt for the tax payment, all concerned are hereby enjoined to follow the procedures laid out hereunder for the meantime that the affected IT facilities are undergoing enhancements.

The existing procedures on stock and sales reporting shall remain in force except for the following:

1. In the BOC CP encoding facility, the BOC official receipt number shall be encoded in lieu of the BOC CP number (if not available) in the CP field in the manner shown hereunder:

R123456789 – the letter “R” shall be affixed to the BOC OR number to distinguish it from a BOC CP number.

2. Once the components are built into a whole unit, its corresponding certificate of payment as CBU issued by the BOC shall be encoded using the “editor” utility to modify the OR number that was previously encoded in the BOC CP field. The “editor” utility, shall only be installed where the original BOC CP is officially transmitted.

3. While the “editor” utility is not yet available, the BOC-CP issued for the rebuilt unit out of the components that were previously encoded in the MAIDRS using the BOC-OR shall be uploaded to the MAIDRS database through the RSU system. The Office, where the original BOC-CP is officially transmitted by the BOC, shall initiate the RSU.

4. The RSU shall contain among others the following:

- Component’s serial numbers; and

- BOC OR

5. Printing of the unitized certificate of stock reported (CSR) through the special reporting facility shall remain at the concerned regional office.

For strict compliance.

Adopted: 30 Oct. 2007

(SGD.) REYNALDO I. BERROYA

Assistant Secretary

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.