

[BOC MEMORANDUM, January 06, 1997]

BUREAU OF CUSTOMS OFFICIAL RECEIPTS FOR DUTIES AND TAXES COLLECTED

It has come to my attention that some provincial ports of entry are requiring the presentation of a BCOR as proof of payment for advance duty even if the covering Letter of Credit was opened at a Metro Manila (MM) bank Branch and therefore would not have an OR. Section 2.3 of CAO 2-95 dispensed with the requirement of an OR and instead provided as follows.

"2.3 The Bureau of Customs Official Receipt (BCOR) will no longer be issued by the ABBs (Metro Manila branches) for the duties and taxes collected. In lieu thereof, the amount of duty and tax collected including other required information must be machine validated directly on the following import documents and signed by the duly authorized bank official:

1. 2.3.1 Import Entry and Internal Revenue Declaration (IEIRD) for final payment of duties and taxes
- 2.3.2 Import Entry Declaration (IED) for payment of advance duties
- 2.3.3 Withdrawal Permit or substitute documents for goods entered at warehouse"

Instead of demanding presentation of the BCOR which is not possible for shipments with LCs opened in Manila or port covered by CAO 2-95, the following procedures shall be followed for the utilization of advance duties collected by MM banks but the shipment's port of entry is a Bureau of Customs (BOC) provincial port:

1. Upon arrival of the cargo and filing of Import Entry and Internal Revenue Declaration (IEIRD) at the provincial port, the importer/broker shall present to the Bureau personnel the original copy of the Import Entry Declaration (IED), machine-validated and duly signed by an authorized officer of the MM bank where the LC was opened. The importer/broker shall also submit the Report Control Number (RCN) and filename of the abstract of collection earlier transmitted to the Revenue Accounting Division (RAD) to the BOC personnel who shall proceed as in no. 3 below. Such information on the RCN and filename can be obtained from the concerned Authorized Agent Bank.

2. After obtaining information from the shipping lines of the shipment's port of entry, the importer/broker shall request the AAB concerned to forward a copy of the abstract of collection bearing the particular payment details, to the AABs branch located nearest the BOC provincial port of entry. Such abstract must be