

[BOC MEMORANDUM ORDER NO. 3-95-C, May 05, 1995]

FULL IMPLEMENTATION OF CMO 3-95

In view of the completion and installation of the computer system referred to in 3-95, the authority to act on the application for tentative release of shipments in the Port of Manila (POM), Manila International Container Port (MICP) and the NAIA Customhouse, whose CRF value and/or classification is under question is now lodged with the Appeals Committee Secretariat (ACS) thru its Executive Director conformably with Section III 3.1.1 of the said CMO 3-95.

In the outports, the authority to act on requests for tentative release of CRF-questioned shipments shall be with the District Collector of Customs or his duly designated representative upon the evaluation and recommendation of the Chief, Formal Entry Division or equivalent unit as provided for in Section III 3.1.2, CMO 3-95. The tentative release approval together with pertinent photocopy of supporting documents required in CMO 3-95, as well as receipt of payment of filing fee, shall be forwarded to the ACS office for appropriate action. The approving authority must strictly observe the provisions of CMO 3-95 and CMO 3-95-B on the nature of guaranty to be put up by the applicant for allowing the tentative release of his shipment.

In the processing of requests for tentative release, the approving authority shall be guided by the pertinent provisions of CMO 3-95, as amended by CMO 3-95-B particularly, Section III 3.2.1; 3.2.2; 3.2.2.1; 3.2.2.2 and 3.2.3.

Attached are the procedural guidelines in the application of tentative release of shipments under CMOs 3-95, 3-95B and 3-95C for importers/customs brokers and Customs personnel for the guidance of all concerned.

The processing of NO-CRF shipments however shall be governed by CMO 9-95.

This Order shall take effect on 15 May 1995.

Adopted: 5 May 1995

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

**Guidelines in the Application for Tentative Release of Shipments Under CMO 3-95, as Amended by CMO 3-95 B and 3-95 C
(For Importers/Customs Brokers)**

METRO MANILA PORTS:

A. Secure Referral Sheet and Comparative table Forms from the Appeals Committee Secretariat Office, Room 308-310, Port of Manila Building, Port Area, Manila, Telephone Number: 48-33-73; 48-41-61 loc. 255.

Submit to Chief, Evaluating Officer the following:

1. Fully accomplished Referral Sheet.
2. Comparative Table giving complete description of articles and unit value(s) thereof based on CRF, Invoice, and Importer's evidence.
3. Position Paper/Letter summarizing basis of CRF challenge.
4. Import Entry and Documentary evidence provided for in Section III 3.2.3 of CMO 3-95

N.B. Incomplete submission is a ground for returning the application to the applicant without action. Consult Chief, E.O. for any clarification.

C. If B are complete and accepted, receiving clerk to log it as officially received. Importer to secure Reference to secure Reference Number for follow-up/tracer.

D. Final action on the application will be indorsed to the Entry Processing Division for filing of entry.

E. Applicant to coordinate with FED for examination and with Cash Division for payment of duties and taxes, and for putting up of the required guaranty as determined by Cash Division fee under CMO 48-94.

F. Applicant to make sure Provisional Receipt (Security) and Official Receipt for filing fee are forwarded to Secretariat so that the covering appeals case may be calendared.

G. Importers are not nullified of Committee hearings anymore because upon presentation of the *prima facie* proof required for the tentative release of the shipment, the case is deemed submitted for resolution. Accordingly, Committee deliberation is summary in character. The appeals remedy under CMO 3-95, as amended, is a special remedy. The regular remedy available to a party who feels aggrieved by customs assessment based on SGS report is payment under protest addressed to the District Collector of the port of entry concerned as provided for in Section 2308 of the Tariff Code, as amended. Importer may however, appear before the Committee which holds meetings every Thursdays on first-come-first -served basis, if he wants to elaborate on his position/theory. Otherwise, the Committee will resolve the case ex-parte.

H. Importer should without awaiting notice replace his guaranty before it reaches 150th day or the same will be subject to automatic deposit by the Cash Division conformably with Section 3.5.4 of CMO 3-95.

I. Importer shall be notified of the Committee decision in writing but they may get in touch with the ACS to secure copy of said resolution. Importer is enjoined to coordinate with the Cash Division of the port of entry concerned for the implementation of the Committee resolution.

For Outports

The procedural requirements are the same except only that the authority to act on tentative releases is lodged with the District Collector of Customs upon recommendation of the Chief, Formal Entry Division or equivalent unit. The approval together with copy of the import documents/guaranty/filing fee, etc. shall be