

[DOF Department Order No. 033-2015, March 11, 2015]

AMENDMENT TO DEPARTMENT ORDER NO. 44-2014, OR THE POST ENTRY GUIDELINES UNDER THE FISCAL INTELLIGENCE UNIT, DEPARTMENT OF FINANCE, PURSUANT TO EXECUTIVE ORDER NO. 155, S. 2013

*Adopted: 11 March 2015
Date Filed: 27 March 2015*

This Department Order is being issued to amend Department Order (DO) No. 44-2014 with respect to post-entry audit of import transactions.

Section 1. Section 9 of DO No. 44-2014 is hereby amended to read as follows:

"Section 9. *Assessment and Collection.* - Upon receipt of the *FARR* and after the determination of the appropriate administrative penalties, if any, the Commissioner of Customs shall issue to the importer:

- a. A collection letter directing the importer to pay, within ten (10) working days from receipt thereof, the deficiency duties admitted in the *Reply to PEAf*, and the appropriate fines and penalties; and/or
- b. A formal assessment of deficiency duties and demand letter directing the importer to pay within ten (10) working days from receipt thereof, the deficiency duties not admitted in the *Reply to PEAf*, and the appropriate fines and penalties.

Within five (5) days from receipt of the *FARR*, the Commissioner of Internal Revenue shall act on the findings stated in the *FARR* in accordance with the provisions of the National Internal Revenue Code of 1997, as amended."

Section 2. Repealing Clause. - All provisions of orders, memoranda, circulars, or other issuances or parts thereof which are inconsistent with this Department Order are hereby deemed repealed and/or modified accordingly.

Section 3. Effectivity. - This Department Order shall take effect immediately upon publication.

(SGD) CESAR V. PURISIMA
Secretary of Finance
