

**[ BOC CUSTOMS MEMORANDUM ORDER NO. 28-97,  
September 12, 1997 ]**

**PROCEDURES TO BE FOLLOWED IN THE ACCEPTANCE OF  
ADDITIONAL CUSTOMS DUTIES AND TAXES BY SECURITY BANK  
PAIR CARGO BRANCH**

**I**

**OBJECTIVES:**

- 1.1 To facilitate the collection of additional Customs duties and taxes.
- 1.2 To help achieve a cashless and secure revenue collection system.

**II**

**SCOPE:**

- 2.1 This procedure shall cover all transactions covered by CAO 2-95 at the Pair Cargo NAIA Customhouse for which additional Customs duties and taxes are collectible.

**III**

**GENERAL PROVISIONS:**

- 3.1 Security Bank — Pair Cargo Branch having been given authority to accept payments for additional duties and taxes on behalf of the Bureau of Customs as provided for in the Memorandum of Agreement shall be authorized to utilize the Bureau's tellering system for the collection of duties and taxes covered by this order.
- 3.2 For purposes of this order, Security Bank shall issue Bureau of Customs official receipts (BOC Form 38-A) following existing procedures. These receipts shall be requisitioned by Security Bank from the Bureau of Customs.

**IV**

**OPERATIONAL PROVISIONS:**

- 4.1 Payment of Additional Customs Duties and Taxes
  - 4.1.1 If additional amounts have been assessed by the FED or related offices, the COOV concerned shall accomplish SBC/BOC Form 1 to show the additional amount payable and give the yellow and white copies of the form to the