

## [ BOC MEMORANDUM, September 11, 1997 ]

### CONSTRUCTIVE IMPORTATIONS

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It will be recalled that on January 29, 1996, a Memorandum was issued by this Office relative to the monitoring of local sales deliveries to Customs Bonded Manufacturing Warehouses (CBMWs) and EPZA registered Enterprises (EREs) considered constructive exportations subject of drawback without waiting for actual exportation of the finished products strictly enjoining all those concerned (CBMW Warehouseman, EPZA Collector or FTI Collector, as the case may be) to:

- (i) be provided with copies of delivery receipts signed by the authorized representatives of the seller and the buyer which shall be recorded in the appropriate logbook;
- (ii) submit a weekly report of such deliveries consisting if a certified photocopy of the pertinent page of the logbook shall be submitted by the Customs Warehouseman, EPZA Collector or FTI Collector, as the case may be, copy furnished the Center, Department of Finance.

A random check made with the different units concerned disclosed that notwithstanding the mandatory nature of the subject Memorandum, the same was not complied with, either totally or partially.

Accordingly, all those concerned are urged to strictly comply with the tenor of the Memorandum.

For strict compliance.

Adopted: 11 Sept. 1997

(SGD.) LICERIO C. EVANGELISTA  
*Deputy Commissioner*

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