

**NMM**

**NAGUE MALIC MAGNAWA & ASSOCIATES**  
Customs Brokers

---

COMPLIANCE BEYOND BORDERS

# CUSTOMS GAZETTE

**Updates on Customs-Related Matters**

## **Disclaimer**

THIS IS NOT A LEGAL DOCUMENT AND  
MAY NOT BE USED AS SUCH. IT IS AN  
ADVISORY AND INFORMATION TOOL  
ONLY.

---

# In Brief

**Summary Abandonment Proceedings During Enhanced Community Quarantine** - CMO 10-2020 (page 03)

**Online Filing and Submission of Goods Declaration for Customs Transit (GDCT)** - OCOM MEMORANDUM 79-2020 (page 09)

**Guidelines for the Online Filing and Submission of Goods Declaration for Warehousing and the Processing Thereof During the Period of Enhanced Community Quarantine (ECQ) as Declared by the President** - OCOM MEMORANDUM 80-2020 (page 19)

**Online Application for Transit Permit Single Administrative Document (PSAD) of Less Container Load (LCL) Cargo to Offdock Container Yard-Container Freight Station (CY-CFS)** - OCOM MEMORANDUM NO. 81-2020 (page 29)

**Online Submission of Documents for Export Processing** - OCOM MEMORANDUM 82-2020 (page 38)

**Updated Handling Procedures for COVID-19 Cases** - OCOM MEMORANDUM 83-2020 (page 52)

**Monitoring of BOC FB Live Session and Feedback on Concerns Posted During the Session** - OCOM MEMORANDUM 86-2020 (page 54)

**Supplemental Guidelines for Online Filing of Goods Declaration** - OCOM MEMORANDUM 87-2020 (page 55)

**Extending the Suspension of Actual and Face-to-Face Seizure and Forfeiture Proceedings** - OCOM MEMORANDUM 89-2020 (page 56)

**Monitoring and Submission of Lists of Goods Declaration Filed Online, Filed Under Provisional Goods Declaration (PGD), Filed with Undertaking to Submit Original Copy of Documents and Accreditations with Extended Validity** - OCOM MEMORANDUM 91-2020 (page 57)

**Inspection of Imported Shipments During the State of Public Health Emergency and/or the Enhanced Community Quarantine (ECQ)** - OCOM MEMORANDUM 95-2020 (page 58)

**Inspection of Imported Shipments** - OCOM MEMORANDUM 96-2020 (page 59)

**Immediate Disposal of Forfeited Cargoes** - OCOM MEMORANDUM 104-2020 (page 61)

# In Brief

**Inspection of Imported Shipments** - OCOM MEMORANDUM (page 62)

**Tariff Commission Circulars/Advance Rulings (TCC/AR)** - AOCG MEMORANDUM 57-2020 (page 66)

**Use of Provisional Goods Declaration on Health Equipment and Supplies Critical in Addressing the COVID-19 Public Health Emergency** - AOCG MEMORANDUM 58-2020 (page 67)

**Rate of Assessment Dropped During the ECQ** - AOCG MEMORANDUM 67-2020 (page 68)

**Tariff Commission Circulars/Advance Rulings (TCC/AR)** - AOCG MEMORANDUM NO. 69-2020 (page 69)

**Tariff Commission Circulars/Advance Rulings (TCC/AR)** - AOCG MEMORANDUM 70-2020 (page 70)

**Tariff Commission Circulars/Advance Rulings (TCC/AR)** - AOCG MEMORANDUM 71-2020 (page 71)

# CMO 10-2020

Issue Date: April 13, 2020

## ***Introduction***

Pursuant to Section 1, Rule X of Joint Administrative Order (JAO) No. 20-01 entitled "Adoption of Processes for the Expedited Release of Refrigerated Containers and Dry Vans During the Period of Enhanced Community Quarantine", this Order on the Summary Abandonment Proceedings is hereby implemented.

## ***Scope***

This Order shall cover the implementation of the Summary Abandonment Proceedings in all Collection Districts.

## ***Objectives***

- Effectively implement the provisions of JAO No. 20-01 on the abandonment of imported goods
- Facilitate the immediate withdrawal of reefer containers at the ports
- Prevent congestion at the ports which may unduly cause disruption in the supply chain and impede availability of basic necessities and essential goods
- Provide summary procedure in the speedy disposition of overstaying and abandoned goods
- Ensure implementation of a management information system making full use of Information and Communications Technology (ICT) to monitor the abandonment of imported goods

## ***Definition of Terms***

**Chilled Cargoes** – containers for goods which are time-sensitive, such as but not limited to pharmaceuticals/medicines, fruits, vegetables, chilled meat or other foodstuffs

**Claim** – the act of paying corresponding arrastre charges preparatory to withdrawal of containers as evidenced by Official Receipt after the duties, taxes and other fees have been paid and clearance is made with the Bureau

cf. Section 1 (b), Rule I, JAO No. 20-01

**Discharge** – the date of discharge of last package when the last cargo intended for discharge in the port of entry has been unloaded from the carrier

cf. Section 3.3. Rule I, CAO No. 17-2020

**Due Notice** – the notification to the owner, importer, consignee or interested party to lodge and file, pay, or claim, whichever is applicable, by the Collector of Customs through:

- Electronic notice sent to the registered electronic mail address of concerned accredited importers; or
- Posting in the Bureau’s official website or in bulletin boards or other conspicuous places within the Collection District concerned in case of unknown consignees

**Lodgement** – registration of a Goods Declaration with the Bureau

cf. CMTA, Title I, Chapter 2, Section 102 (dd)

**Online Filing of Goods of Declaration** – the temporary acceptance of electronic copy of goods declaration and its supporting documents subject to the submission of the original copies upon the lifting of the Enhanced Community Quarantine (ECQ)

**Reefer** – refer generally to chilled cargoes and refrigerated containers

**Refrigerated Containers** – containers for shipments of goods requiring a temperature-controlled environment and in a frozen state, such as but not limited to frozen meat, poultry, fish, and other equivalent products

cf. CMO No. 1-2004 and CMO No. 27-2005

**Withdrawal** – actual bringing out of the container from the premises of the arrastre or terminal operator as evidenced by a Container Interchange Receipt or Gate Pass.

## ***General Provisions***

- Imported goods are deemed abandoned in the following circumstances:
  - Cargoes at the Terminal
    - All refrigerated containers that remain unclaimed after three (3) days from the 7-day withdrawal period set under JAO No. 20-01
    - All chilled cargoes that remain unclaimed after three (3) days from the 5-day withdrawal period set under JAO No. 20-01 or

cf. Section 2 (a), Rule III, JAO No. 20-01

ibid.

- Cargoes beyond thirty (30) days from date of discharge which have not been withdrawn after five (5) days from issuance of JAO No. 20-01
- Goods subject to Customs Clearance under JAO No. 20-01
  - Failure to lodge and file goods declaration within two (2) days from the date of discharge, or for reefer or refrigerated containers, failure to lodge and file goods declaration within forty-eight (48) hours from the date of discharge
  - Failure to make payment of duties, taxes and other charges within twenty-four (24) hours from date of issuance of Final Assessment
  - Goods lodged with appropriate duties and taxes duly paid but remain unclaimed after 3 days from payment; or
  - Reefer or refrigerated containers lodged with appropriate duties and taxes duly paid but remain unclaimed after 24 hours from payment
- Refrigerated containers where no goods declaration has been lodged and filed after seven (7) days from discharge of the last package from the vessel shall be deemed abandoned and a Decree of Abandonment shall be issued subject to institution of summary proceedings for its disposition
- Reefer containers arriving after the issuance of JAO No. 20-01 which have not been withdrawn within ten (10) days from the date of discharge shall be deemed abandoned and a Decree of Abandonment shall be issued subject to institution of summary proceedings for its immediate disposition
- For purposes of this Order, the arrastre or terminal operation shall submit a daily report of overstaying, and unclaimed imported goods to the District Collector.
- The Bureau may establish a special legal team to provide ancillary support to the Collection Districts for the speedy disposition of overstaying and abandoned goods.
- Due Notice requirement is deemed complied with as follows:
  - For **Accredited Importers**, the required notice is sent via electronic mail registered with the Accounts Management Office (AMO).

Accredited importers must acknowledge receipt of notices and communications duly sent to their respective registered electronic mail addresses. Notwithstanding their failure to acknowledge duly sent notices and communications, the same shall be deemed received upon successful transmittal thereof.

cf. Section 2 (b), Rule III, JAO No. 20-01

cf. Section 1 (a) and (d), Rule IV, JAO No. 20-01

cf. Section 1 (b) and (d), Rule IV, JAO No. 20-01

cf. Section 1 (b), Rule IV, JAO No. 20-01

cf. Section 1 (d), Rule IV JAO No. 20-01

cf. Section 2, Rule IV, JAO No. 20-01

cf. Section 3 (a), Rule III, JAO No. 20-01

In case the registered electronic mail address of the importer or consignee is incorrect or non-existent, all notices and communications sent to the said incorrect or non-existent electronic mail address, shall be deemed received by the importer or consignee.

- For **Non-Accredited Importers or Unknown Consignees**, the due notice requirement shall be deemed complied with upon posting of the required notice in the Bureau's official website or in bulletin boards or other conspicuous places within the Collection District concerned in case of unknown consignees.
- When the period to comply as set forth in this Order falls on a Saturday, Sunday or legal holiday, compliance on the next working day is deemed on time.

## ***Operational Provisions***

- Upon arrival of the vessel, the Collection Districts shall post in the Bureau's official website the list of cargoes that have arrived which shall serve as notice to the importers/consignees to lodge and file the goods declaration and/or withdraw the goods within the period prescribed under JAO No. 20-01.
- Upon expiration of the period under the General Provisions for Imported Goods Deemed Abandoned, the goods shall be tagged as abandoned in the E2M Customs System and the District Collector concerned shall issue a Notice of Abandonment to the importer/consignee via electronic mail to the registered email address of the importer/consignee or if not possible, through publication in the official website of the Bureau of Customs and posting in a conspicuous place at the Collection District concerned that the goods are deemed abandoned.
- Within twenty-four (24) hours from the issuance of the Notice of Abandonment, the importer/consignee of items under General Provisions for Imported Goods Deemed Abandoned, may request for the untagging of abandonment, which shall be resolved by the District Collector concerned within twenty-four (24) hours from receipt of the request. Provided, that, for reefer containers, the period of ten days from discharge to withdraw the goods shall be strictly complied with.

- When no request for the untagging of abandonment is received and approved by the District Collector despite due notice, a Decree of Abandonment [note: Annex B – Standard Form – Decree of Abandonment] shall forthwith be issued, subject to the period provided under General Provisions for Refrigerated Containers with No Goods Declaration Lodged and Filed After Seven (7) Days and General Provisions for Reefer Containers Arriving After the Issuance of JAO No. 20-01 Not Withdrawn Within Ten (10) Days.

The importer/consignee may appeal within 72 hours from issuance of the Decree of Abandonment, or within the 10-day withdrawal period, whichever comes first, otherwise, the Decree shall become final.

- Within twenty-four (24) hours from finality of the Decree of Abandonment, the Bureau shall make a proper determination as to disposition of the refrigerated containers that are intended for human or animal consumption in coordination with the regulatory agency concerned.
- If upon determination, donation is deemed to be the best mode of disposition, the Bureau shall immediately recommend the donation of the goods to the appropriate agency, through the Office of Civil Defense, subject to the necessary approval and certification from the regulatory agencies concerned as to its fitness for use or consumption, upon approval of the Secretary of Finance.
- If the disposition of the goods is through donation, as approved by the Secretary of Finance, the Bureau shall submit to the Department of Finance a summary report with the description of goods, its commercial value, the original consignee, and the recipient of the donation, including copies of importation documents, the Decree of Abandonment and the Deed of Acceptance.

cf. Section 4, Rule VI, JAO No. 20-01

## ***Transitory Provisions***

The Management Information System and Technology Group (MISTG) shall establish an ICT-enabled system for reporting, monitoring of abandoned shipments and to allow implementation of the provisions of this Order, as far as practicable and as existing processes may reasonably allow.



### ***Repealing Clause***

If any part of this Order is declared unconstitutional or contrary' to existing laws, the other parts not so declared shall remain in full force and effect.

### ***Separability Clause***

If any part of this Order is declared unconstitutional or contrary' to existing laws, the other parts not so declared shall remain in full force and effect.

### ***Effectivity***

This Order shall take effect immediately and shall remain in effect until the state of public health emergency is lifted.

# OCOM MEMORANDUM 79-2020

Issue Date: April 7, 2020

Pursuant to the President's declaration of "Enhanced Community Quarantine" and to provide continuous and unhampered service to stakeholders transacting with the Bureau of Customs, the following procedures for the "ONLINE FILING OF GOODS DECLARATION FOR CUSTOMS TRANSIT (GDCT)" are hereby implemented.

## ***Scope***

This Order shall cover all goods declaration filed in all Seaports and Airports and their sub-ports, for goods entered for customs transit processed at the Office of the Deputy Collector for Operations (OCOpe), Customs-PEZA Clearing Office (CPCO) or other equivalent office or unit.

## ***Objectives***

- Ensure the unhampered and complete service of the BOC during the Enhanced Community Quarantine and the implementation of alternative working arrangements.
- Provide an option for BOC stakeholders to avail of the filing of Goods Declaration for Customs Transit for the just-in-time delivery of goods to free-zone registered enterprises and licensed Customs Bonded Warehouses.
- Prevent high yard utilization in the ports that may arise due to the nonfiling of goods declaration by importers/owners of shipments in the different ports nationwide.

## ***Definition of Terms***

**Assigned Appraiser** — a Customs Operation Officer V or any Customs Officer designated as such assigned at the Office of the Deputy Collector for Operations (ODCO) performing its function through a "Work from Home" arrangement and who shall review the assessment of an Assigned Examiner.

**Assigned Examiner** — a Customs Operation Officer III or any Customs Officer designated as such performing its function through a "Work from Home" arrangement tasked to review the completeness of the import documents submitted by BOC Stakeholders availing of the Online Filing of GDCT and with the primary responsibility of evaluating and assessing the goods declaration and import documents submitted online.

**Assignment of Ticket** — the transfer or routing of an existing Ticket to and from an assigned Customs Officer or office.

**Customer Care Portal System (CCPS)** — the BOC Online facility with support ticketing system and utilized to allow BOC Stakeholders to avail of the Online Filing of GDCT.

**Duty Examiner** — a Customs Examiner performing its function as part of the skeletal workforce and designated to physically inspect shipments, if the circumstances may so warrant. A duty examiner is also tasked to evaluate and assess goods declaration manually filed by BOC Stakeholders without availing of the Online Filing of GDCT.

**Duty Appraiser** — a Customs Appraiser performing its function as part of the skeletal workforce and designated to review the assessment of a Duty Examiner.

**E2M Trigger Officers** — a group of Customs Examiners and Appraisers specifically designated to update the E2M System with the findings or assessment of the Assigned Examiner and Assigned Appraiser.

**Duty Operations Officer** - the Deputy Collector for Operation or his duly assigned personnel who shall perform his function as part of the skeletal workforce and shall approve the Transit Permit.

**Duty Bonds Examiner** - a Bonds personnel performing his function as part of the skeletal workforce and shall charge and review the authenticity and sufficiency of the outstanding General Bond posted by the CBW Operator.

**Bonds Assigned Officer** - the Chief, Bonds Division personnel performing his task on a "Work from Home" arrangement who shall review the authenticity of the outstanding General Surety Transportation Bond (GTSB) posted by the Importer.

**Customs Guard** — the assigned guard tasked to escort the shipment from Port of Discharge to the Customs Bonded Warehouse.

**Online Filing of Goods Declaration** - the temporary acceptance of electronic copy of goods declaration and its supporting documents subject to the submission of the original copy thereof upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter.

**Piers and Inspection (PID) Assigned Officer** - the Chief, PID or his duly assigned PID personnel performing his function on a "Work from Home" arrangement who shall inspect the authenticity and validity of the duly approved Import Declaration for GDCT and shall validate the Gate Pass.

**Container and Cargo Control (CCCD) Assigned Officer** - the Chief, CCCD or his duly assigned personnel who shall perform his task in a "Work from Home" arrangement and who shall post and record the subject container.

**Wharfinger** - the PID personnel tasked to issue a Boat Note and assign customs guard to escort the shipment from the Port of Discharge to the CBWs.

**Ticket** - the electronic means utilized to identify issues, concerns and requests of the BOC Stakeholders. A ticket shall cover a message thread which may include the status and/or resolution of issues, concerns and requests, and may also allow BOC Stakeholders to upload relevant documents.

**Ticket Number** - a system-generated unique reference number assigned to a Ticket.

**User** - BOC Stakeholders who will avail of the Online Filing of GDCT. The User's account must have the same email address registered in the BOC CPRS.

**Validating Personnel** - a group of Customs Personnel Officers from ODCO specifically designated to validate the submitted online and hard copies of import documents.

**Updating of E2M** - the procedure done by E2M Trigger Officer of registering and final assessment in the E2M System which is solely a system requirement.

## **General Provisions**

- The Online Filing of GDCT can only be availed by BOC accredited Importers, Licensed Customs Brokers and Declarants.
- For purposes of this Memorandum BOC Stakeholders who opt to avail of the Online Filing of Goods Declaration and undertake to submit the original copy of the supporting documents uploaded in the CCPS **upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter**, shall lodge a Transit Goods Declaration (TGD) in the E2M system pursuant to Section 401 of the Customs Modernization and Tariff Act (CMTA). Provided that the Bureau Stakeholder may, in the interim, attached a scan copy of a letter of commitment and Undertaking (Annex "A") in lieu of the required notarized Undertaking. Provided finally, that the notarized Undertaking shall be submitted together with the original copy of the other supporting documents **upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter**.
- Non-compliance to the undertaking to submit the hardcopy of the original documents may cause the suspension of subsequent transactions by the erring Importer, Broker or Declarant with the Bureau.
- Assessment of duties, taxes and other charges due on shipment covered by goods declaration processed under this Memorandum and the amount of bonds applied shall be deemed tentative and shall only be completed upon the submission of the original copy of the supporting documents uploaded in the CCPS **upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter**
- Pursuant to Sec. 412 of the CMTA and in relation to Republic Act (RA) No. 8792, otherwise known as the "Electronic Commerce Act of 2020", all uploaded files, under penalties of falsification or perjury, must be faithful reproduction of the original documents and shall be considered as actionable documents for purposes of prosecuting a declarant/importer if the uploaded files are found to be fraudulent.

## ***Operational Provisions***

- The following operational procedure shall be performed by the User or BOC Stakeholder:
  - User will register and log-in with the CCPS at client-customs.gov.ph with its username and password and select "**Open A Ticket**".
  - The User shall select "**FILING OF GOODS DECLARATION**" from the drop-down menu of the "Help" topic.
  - In the form page, select the Port, Declaration Type "**TSAD or Transit**".
  - Enter the Goods Declaration Reference number as used in the lodgment, importer's complete name as shown in the Transit Single Administrative Document (TSAD) and DECLARANT's name in the field box.
  - Upload the files by clicking "choose them" in the grayed box to the right of the document description.
  - Fields with red asterisks are mandatory field. The creation of new ticket will not proceed without attaching the required document.
  - Click the green button at the bottom of the form to create the Ticket and upload the import documents.
  - Uploaded files must be in Portable Document Format (PDF) with the file size not exceeding 16 MB. Documents to be uploaded shall not be limited to the faithful reproduction of the following:
    - Electronic Import Permit (EIP)
    - Printout of TSAD lodge in the E2M
    - Bill of Lading (BL)
    - Commercial Invoice
    - Packing List
    - Licenses
    - Permits for regulated products,
    - Authorization from the Importer
    - General Transportation Surety Bond (GTSB)
  - The User is likewise required to accomplish a Privacy Notice and Consent Form and Undertaking to submit the original copy of the supporting documents uploaded in the CCPS. The said forms can be downloaded in the links located below the "Related Resources" of the Upload Section in the ticket page.

- Once documents are ready for transmittal to the Bureau, the User may now send the original hardcopy to BOC through a courier for delivery or through the Customs Customer Care (CCC) or designated receiving station or drop box. The hard copies of the goods declaration (Printout of TSAD lodged in the E2M) and the supporting documents (bill of lading, invoice, packing list, Authorization from the importer, GTSB and General Bonds for Warehousing (for CBW only) must be placed in a long brown envelope properly labeled using size 16 Arial font with the following details, all in capital letters:
  - Date (ex. OCTOBER 2, 2019);
  - Port Code and Goods Declaration Reference Number (Entry Number) following the format in the SAD (ex. P02A-T-12345-2019);
  - Consignee (ex. INTERNATIONAL LOCAL TRADING INC);
  - Importer's Email address (ex. ilti@gmail.com);
  - Declarant (ex. JOSE DE LA CRUZ);
  - Declarant's email address (ex. jdlc@gmail.com);
  - List of Documents submitted separated by Comma (ex. Printout of TSAD, PEZA IMPORT PERMIT, BILL OF LADING, INVOICE, PACKING LIST, GTSB AND GENERAL BONDS FOR WAREHOUSING (if CBW)); and
  - Ticket No.
- The following operational procedure shall be performed by the Customs Officers:
  - The Ticket will automatically be assigned or routed to the concerned Port and the Bonds Division based on the input from the User.
  - The assigned Bonds Assigned Officer shall then review the authenticity and sufficiency of the Bonds (GTSB for Freezone locators or General Warehousing Bonds for CBWs).
  - Upon evaluation and review of the Bonds Assigned Officer, should the GTSB or GBW be fraudulent or insufficient, he shall inform the stakeholder indicating it in the message thread of the ticket.
  - Once found to be in order, the Bonds Assigned Officer shall CERTIFY on the sufficiency and authenticity of the GTSB or GBW on the Remarks portion of the TICKET.
  - For Transit shipments bound to Freezones, after certification by the Bonds Assigned Officer, the Ticket shall be transferred to the Assigned Customs Examiner at the ODCOpe, CPCO or equivalent Office or Unit.

- The Assigned Examiner shall evaluate and assess the import documents submitted, should there be any findings, the Assigned Examiner shall inform the User by indicating it in the message thread of the Ticket. If the Assigned Examiner finds the Goods Declaration to be in order, the Ticket shall then be routed to the Assigned Appraiser for evaluation and review.
- Upon review of the Assigned Appraiser, should there be any findings, the Assigned Appraiser shall inform the User by indicating it in the message thread. If the Assigned Appraiser finds the Goods Declaration to be in order, he shall then route the Ticket to the E2M Trigger Officers.
- The E2M Trigger Officer shall input the assessment of the Assigned Examiner and Assigned Appraiser in the E2M System and shall enter the names of Assigned Examiner and Assigned Appraiser and the ticket number in the inspection Act. The E2M Trigger Officer shall ensure that the uploaded import documents are validated prior to updating in the E2M System.
- Once updated in the E2M System, the E2M Trigger Officer shall fill out the "**Electronic Examination Return**" and enter the findings of the Assigned Examiner and Assigned Appraiser therein. A PDF file of the said examination return shall be attached/uploaded to the message thread. The Electronic Examination Return shall serve as the official examination return being accomplished in Box No. 56, 60, 61 , 62 and 64 of SAD prior to the implementation of this Order. This will also serve as replacement of the frequently asked scanned back-to-back copy of the goods declaration by the stakeholder.
- If the goods declaration shall be subject of an Alert Order or physical examination, the ticket shall be routed to the Duty Examiner for the conduct of the physical examination and the assessment of goods declaration, as the case may be.
- The Duty Examiner shall conduct the physical examination. Should there be any findings, the Assigned Examiner shall inform the User by indicating it in the message thread and/or the District Collector in case there be a recommendation for issuance of a Warrant of Seizure and Detention (WSD). If the Duty Examiner finds it to be in order, the procedures set forth above shall be followed.



- For Goods Declaration which shall require clearance from other BOC offices, the responsible Customs Officer shall route the Ticket to concerned BOC office or unit for their appropriate action.
- For Transit shipments bound to CBWs, after certification by the Bonds Assigned Officer, the Ticket shall be transferred to the Assigned Account Officer of the CBW Division concerned or equivalent Office for posting of transaction, checking of importables and accounting of quota balance.
- If the goods are found to be not included in the List of Importables or have exceeded the monthly allowable volume the Assigned Account Officer shall indicate the word "SUBJECT TO PAYMENT OF DUTIES AND TAXES UPON FILING OF WAREHOUSING ENTRY FOR THE NON IMPORTABLE MATERIALS CONSISTING OF \_\_\_\_\_ OR FOR EXCESS VOLUME CONSISTING OF \_\_\_\_\_" in the Remarks portion of the TICKET and forward the Ticket to the Duty CBW Officer for Approval. If the goods are found to be in the List of Importables and within the allowable volume, the Assigned Account Officer shall indicate the word "CLEARED and POSTED" in the Remarks portion of the Ticket and shall forward the Ticket to the Duty CBW Officer for approval.
- The Duty CBW Officer upon receipt of the Ticket shall issue a Mission Order and assign Customs Guard to escort the transfer of Goods from the Port to Customs Bonded Warehouse, The word "APPROVED FOR CONTINUOUS PROCESSING" shall be stated in the Remarks portion of the Ticket then the Ticket shall be routed to the assigned Examiner at the ODCO or equivalent Office or Unit. Then procedures set forth above shall be followed.
- Once the Transfer Permit is approved, the E2M Trigger Officer shall route the Ticket to the CCCD Assigned Officer.
- The CCCD Assigned Officer shall post and record the container of the subject shipment. Once the container is duly posted and recorded, the Ticket will be routed to the Pier and Inspection (PID) Duty Officer. The word "POSTED AND RECORDED" shall be stated in the Remarks portion of the Ticket.
- The Pier and Inspection (PID) Duty Officer shall inspect the authenticity of the duly approved TSAD and validate the Gatepass, then the ticket will be routed to the Chief, Wharfinger for transfer of the shipment.

- For Transit shipments bound to CBW, the Wharfinger shall prepare the Boat Note for underguarding of the shipment to destination CBW.
- The responsible Customs Officers shall ensure that the User is informed of the status of the ticket by updating and posting messages in the message thread.

### ***Duties and Responsibilities of District and Support Collectors***

- The District Collectors, in coordination with the Public Information and Assistance Division shall ensure the proper information dissemination to BOC Stakeholders and encourage them to avail of the Online Filing of Goods Declaration.
- The District Collectors and Customs Officers concerned shall observe extreme care and caution in securing the credibility of this online service facility
- The District Collectors shall supervise and monitor the Customs Officers in their respective ports and ensure that the timelines in performing their assigned tasks is at all times observed.

### ***Liabilities***

Any BOC personnel or User/Stakeholder who fails to comply with any provisions of this Memorandum shall be dealt with administratively and/or criminally, as the circumstances may so warrant.

### ***Transitory Provision***

All Online submission of TSADs prior to the effectivity of this Order shall be accepted and processed in accordance with the provisions of this Order.

## ***Repealing Clause***

All orders, memoranda, circulars and issuance inconsistent herewith are hereby repealed and/or deemed modified accordingly.

## ***Effectivity***

This Memorandum shall take effect immediately and shall last until revoked.

# OCOM MEMORANDUM 80-2020

Issue Date: April 7, 2020

Pursuant to the President's declaration of "Enhanced Community Quarantine" and to provide continuous and unhampered service to stakeholders transacting with the Bureau of Customs, the following procedures for the on-line filing of goods declaration for warehousing during the said period are hereby implemented.

## ***Scope***

This Order shall cover all goods declaration filed in all ports and subports for goods to be entered under the Customs Bonded Warehouse (CBW) system.

## ***Objectives***

- Provide a facility where BOC stakeholders can submit their goods declaration online caused by the restrictions on movement brought about during the period of enhanced community quarantine and have the same processed by the Bureau
- Prevent the abandonment of shipments for entry under the warehousing system for failure of their consignees/owners to file the corresponding goods declaration on time
- Prevent high yard utilization in the ports that may arise due to the nonfiling of goods declaration by importers/owners of shipments in the different ports nationwide

## ***Definition of Terms***

**Assigned Appraiser** — shall refer to a Customs Operations Officer V or any Customs officer designated as such assigned at the Warehousing Assessment Division (WAD), Special Warehousing Assessment Unit (SWAU) or equivalent unit performing his or her function through a "Work from Home (WFH)" arrangement and tasked to review the assessment made by the Assigned Examiner.

**Assigned Examiner** — a Customs Operations Officer III or any Customs Officer designated as such from WAD, SWAU or equivalent office performing his or her function through a "Work from Home" arrangement tasked to review the completeness of the import documents submitted by BOC Stakeholders pursuant to this Order and with the primary responsibility of evaluating and assessing the goods declaration and supporting documents submitted online.

**Assigned of Ticket** - the transfer of an existing Ticket to and from an assigned Customs Officer or office.

**Customer Care Portal System (CCPS)** - the BOC Online facility with support ticketing system utilized to allow BOC Stakeholders to avail of the online filing of goods declaration.

**Customs Officer** - any Customs personnel authorized to perform a specific function as provided in this Order, including but not limited to Customs Examiner and Appraisers under the WAD, SWAU, and personnel from the Miscellaneous Manufacturing Bonded Warehouse Division (MMBWD), Garments/Textile Manufacturing Bonded Warehouse Division (GTMBWD), Public Private Bonded Warehouse Division (PPBWD), Customs Common Bonded Warehouse Division (CCBWD) or equivalent office of the Port.

**Duty Examiner** - a Customs Examiner from WAD, SWAU or equivalent office, part of the skeletal workforce, with the function of evaluating and assessing goods declaration, whether filed manually by BOC Stakeholders or submitted online, and, should circumstances warrant, also conduct physical examination of the goods.

**Duty Appraiser** - a Customs Appraiser part of the skeletal workforce, with the function of reviewing and approving the assessment made by the Duty Examiner.

**E2M Trigger Officers** - a group of Customs Examiners and Appraisers specifically designated to update the E2M System with the findings or assessment of the Assigned Examiner and Assigned Appraiser.

**Duty Officer** - the Division Chief or his duly assigned Officer who is part of the skeletal workforce and duly authorized to assign Customs Guard and issue the Mission Order to escort the shipment for transfer from the Port to the designated Customs Bonded Warehouse.

**Duty Account Officer** - a personnel from the operating division concerned who is part of the skeletal workforce and with the function of checking the quota balance and list of importables and entering in the record book the transactions made by the CBW.

**Duty Bonds Examiner** - a Bonds personnel performing his function as part of the skeletal workforce who shall charge and review the authenticity and sufficiency of the outstanding General Bond posted by the CBW Operator.

**Chief Bonds Officer** - the Chief, Bonds Division or his duly designated Officer In-charge performing his function in a "Work from Home" arrangement and who shall review the work of the Duty Bonds Examiner and CERTIFY as to the sufficiency and authenticity of the General Bond.

**Chief Bonds Officer** - the Chief, Bonds Division or his duly designated Officer In-charge performing his function in a "Work from Home" arrangement and who shall review the work of the Duty Bonds Examiner and CERTIFY as to the sufficiency and authenticity of the General Bond.

**Customs Guard** - the assigned guard tasked to escort the shipment from the Port of Discharge to the Customs Bonded Warehouse.

**Online Filing of Goods Declaration** — the temporary acceptance of electronic copy of goods declaration and its supporting documents subject to the submission of the original copy thereof upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter.

**Piers and Inspection Assigned Officer** - the Chief, PID or his duly assigned PID personnel performing his function in a "Work from Home" arrangement and who shall inspect the authenticity and validity of the processed Warehousing Goods Declaration (WGD) and issue the corresponding Boat Note.

**Provisional Goods Declaration** — goods declaration for warehousing where the declarant undertakes to submit the original copy of the supporting documents uploaded in the CCPS upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter. For this purpose, the procedure code 7104 shall be used for warehousing goods declaration filed on-line.

Bureau stakeholders, who, after the online submission, can file or submit on or before 12 April 2020 the hard copies of the notarized goods declaration and its supporting documents, shall lodge the goods declaration following the regular model of declaration for warehousing goods declaration (7).

**Ticket** - the electronic means utilized to identify issues, concerns and requests of the BOC Stakeholders. A ticket shall cover a message thread which may include the status and/or resolution of issues, concerns and requests, and may also allow BOC Stakeholders to upload relevant documents.

**Ticket Number** - a system-generated unique reference number assigned to a Ticket.

**User** —BOC Stakeholders who will avail of the "ONLINE FILING OF GOODS DECLARATION". The user's account must have the same email address registered in the BOC CPRS.

**Validating Personnel** — a group of Customs Personnel Officers from the operating divisions specifically designated to validate the submitted online and hard copies of import documents.

**Updating of E2M** — the procedure done by E2M Trigger Officer of registering and doing final assessment in the E2M System which is solely a system requirement.

## ***General Provisions***

- The Online Filing of Goods Declaration can only be availed by BOC accredited Importers, Licensed Customs Brokers and Declarants.
- For purposes of this interim guidelines, Bureau stakeholders who opt to avail of the online filing of goods declaration and undertake to submit the original copy of the supporting documents uploaded in the CCPS **upon lifting of the**

**Declaration of the Enhanced Community Quarantine or within three (3) days thereafter.** Provided that, the Bureau stakeholder may, in the interim, attach a scanned copy of a letter of commitment and undertaking (Annex "A") in lieu of the required notarized Undertaking. In view of the ECQ, the undertaking to be submitted may be signed by any of the responsible officers of the company that were submitted to the Accounts Management Office (AMO). The Bureau shall accept unnotarized WGDs submitted online, provided that the notarized WGD and Undertaking shall be submitted together with the notarized original copy of the WGD and other supporting documents **upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter.**

- Non-compliance to the undertaking to submit the hardcopy of the original documents may cause the suspension of subsequent transactions by the erring importer, broker or declarant with the Bureau.
- Assessment of duties, taxes and other charges due on shipments covered by goods declaration processed under this Memorandum and amount of bonds applied shall be deemed tentative and shall only be completed upon the submission of the hard copies of the documents **upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter**, and that the said documents are duly validated by the Bureau.
- Pursuant to Sec. 412 of the CMTA and in relation to Republic Act (RA) No. 8792, otherwise known as the "Electronic Commerce Act of 2020", all uploaded files, under penalties of falsification or perjury, must be faithful reproduction of the original documents and shall be considered as actionable documents for purposes of prosecuting a declarant/importer if the uploaded files are found to be fraudulent.

## ***Operational Provisions***

- The following operational procedure shall be performed by the User or BOC Stakeholder:
  - User will register and log-in with the CCPS at [client.customs.gov.ph](http://client.customs.gov.ph) with its username and password and select "**Open A Ticket**".
  - The User shall select "**FILING OF GOODS DECLARATION**" from the drop-down menu of the "**Help**" topic.



- In the form page, select the Port, Declaration Type (Warehousing). The user must also conform with the following by checking the corresponding checkboxes:
  - Identity Verification
  - BOC Data Privacy Consent Form
  - File Authenticity
- Enter the Goods Declaration Reference number as used in the lodgement, importer's complete name as shown in the Warehousing Single Administrative Document (SAD) and DECLARANT's name in the field box.
- Upload the files by clicking "**choose them**" in the grayed box to the right of the document description.
- Fields with red asterisks are mandatory field. The creation of new ticket will not proceed without attaching the required document.
- Click the green button at the bottom of the form to create the Ticket and upload the import documents.
- Uploaded import documents, such as but not limited to the faithful reproduction of the original Bill of Lading (BL), Commercial Invoice, Packing List, Certificate of Importation, Charge Slip for Bonds and General Bonds, if applicable. Uploaded files must be in Portable Document Format (PDF) and the file size shall not exceed 16 MB.
- The User is likewise required to accomplish a written commitment and undertaking to submit the original copy of the supporting documents uploaded in the CCPS on or before the period stated in the General Provisions of this Memorandum. The said forms can be downloaded in the links located below the "Related Resources" of the Upload Section in the ticket page.
- Once the scanned copies of the documents are transmitted to the Bureau, the User must keep the original hardcopy for submission through a courier, through the Customs Customer Care (CCC), or designated receiving station or drop box. The User may submit the documents upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter.

The hard copies of the goods declaration and the supporting documents (bill of lading, invoice, packing list, etc.) must be placed in a long brown envelope properly labeled using size 16 Arial font with the following details, all in capital letters:

- Date (ex. OCTOBER 2, 2019);
  - Port Code and Goods Declaration Reference Number (Entry Number) following the format in the SAD (ex. P02A-W12345-2019);
  - Consignee (ex. INTERNATIONAL LOCAL, INC CBW NO. \_\_\_\_\_);
  - Importer's Email address (ex. ilti@gmail.com);
  - Declarant (ex. JOSE DE LA CRUZ);
  - Declarant's email address (ex. jdlc@gmail.com);
  - List of Documents submitted separated by Comma (ex. SAD, TEMPORARY ASSESSMENT NOTICE, INVOICE, PACKING LIST, u, INSURANCE RECEIPT,); and
  - ONLINE TICKET NO.
- The following operational procedure shall be performed by the Customs Officers:
    - The Ticket will automatically be assigned or transferred to the concerned Port and the WAD or SWAU or equivalent office based on the input from the User.
    - The Assigned Examiner shall evaluate and assess the import documents submitted. Should there be any findings, the Assigned Examiner shall inform the User by indicating it in the message thread of the Ticket. If the Assigned Examiner finds the Goods Declaration to be in order, the Ticket shall then be transferred to the Assigned Appraiser for evaluation and review.
    - Upon review of the Assigned Appraiser, should there be any findings, the Assigned Appraiser shall inform the User by indicating it in the message thread. If the Assigned Appraiser finds the Goods Declaration to be in order, he shall then transfer the Ticket to the Duty Trigger Officer.
    - The E2M Trigger Officer shall input the assessment of the Assigned Examiner and Assigned Appraiser in the E2M System and shall enter the names of Assigned Examiner and Assigned Appraiser and the ticket number in the Inspection Act.
    - Once updated in the E2M System, the E2M Trigger Officer shall fill out the "Electronic Examination Return" and enter the findings of the Assigned Examiner and Assigned Appraiser therein. A PDF file of the said examination return shall be attached/uploaded to the message thread. The Electronic Examination Return shall serve as the official examination return being accomplished in Box No. 56, 60, 61, 62 and 64 of SAD prior to the implementation of this Order. This will also serve as re-placement of the frequently asked scanned back-to-back copy of the goods declaration by the stakeholder.

- If the shipment subject of the goods declaration shall be placed under an Alert Order or selected for physical examination, the ticket shall be transferred to the Duty Examiner for the conduct of the physical examination and the assessment of goods declaration, as the case may be.
- The Duty Examiner shall conduct the physical examination. Should there be any findings, the Assigned Examiner shall in-form the User by indicating it in the message thread and/or the District Collector in case there be a recommendation for issuance of a Warrant of Seizure and Detention (WSD). If the Duty Examiner finds it to be in order, the procedures set forth above shall be followed.
- For Goods Declaration which shall require clearance from other BOC offices, the responsible Customs Officer shall transfer the Ticket to concerned BOC office or unit for their appropriate action.
- In case hard copies were already received by the BOC before the date indicated in General Provisions of this Order, the Ticket shall then be transferred by the Assigned Appraiser to the Triggering Officer to check if the uploaded files are similar to the submitted hard copies of documents. The Triggering Officer shall immediately inform the User of any lacking documents or should there be any suspect of perjury or falsification, shall immediately report the same to the District Collector. If found to be complete and accurate, the Triggering Officer shall transfer the Duty Ticket to the Assigned Bonds Examiner.
- The Assigned Bonds Examiner shall check the bonds availability and sufficiency and shall then apply the bonds against the Warehousing Entry.
- Upon evaluation and review of the Bonds Examiner, should the General Bonds be fraudulent or insufficient, he shall inform the stakeholder indicating it in the message thread of the ticket.
- Once found to be in order, the Assigned Bonds Examiner shall forward the Ticket to the Chief Bonds Officer for his review, approval and certification.
- Upon certification, the Chief Bonds Officer shall forward the Ticket to the Assigned Account Officer of the operating division concerned or equivalent office for posting of transaction, checking of approved importables and accounting of quota balances.
- The Assigned Account Officer upon posting of transaction shall forward the ticket to the Duty Officer for issuance of Mission Order and assignment of Customs Guard for the transfer of goods from Port to CBW.

- Once the Mission Order is issued, the Duty Officer shall transfer the Ticket to the PID Assigned Officer.
- The PID Assigned Officer shall validate the gatepass and issue Boatnote to the assigned Customs Guard based on the approved GDW and upload a faithful copy of the Original Boat Note and Gatepass to the Ticket.
- The responsible Customs Officers shall ensure that the User is informed of the status of the ticket by updating and posting -messages in the message thread.

### ***Duties and Responsibilities of District and Support Collectors***

- The District Collectors, in coordination with the Public Information and Assistance Division shall ensure the proper information dissemination to BOC Stakeholders and encourage them to avail of the Online Filing of Goods Declaration.
- The District Collectors and Customs Officers concerned shall observe extreme care and caution in securing the credibility of this online service facility.
- The District Collectors shall supervise and monitor the Customs Officers in their respective ports and ensure that the timelines in performing their assigned tasks is at all times observed.

### ***Liabilities***

Any BOC personnel or User/Stakeholder who fails to comply with any provisions of this Memorandum shall be dealt with administratively and/or criminally, as the circumstances may so warrant.

### ***Transitory Provision***

All Online submission of WGD prior to the effectivity of this Order shall be accepted and processed in accordance with the provisions of this Order.

## ***Repealing Clause***

All orders, memoranda, circulars and issuance inconsistent herewith are hereby repealed and/or deemed modified accordingly.

## ***Effectivity***

This Memorandum shall take effect immediately and shall last until revoked.

# OCOM MEMORANDUM NO. 81-2020

Issue Date: April 7, 2020

Pursuant to the President's declaration of "Enhanced Community Quarantine" and in line with our mandate to facilitate trade in goods and optimize revenue generation, in the interim, an "ONLINE APPLICATION FOR TRANSIT PERMIT SINGLE ADMINISTRATIVE DOCUMENT (PSAD)/ PERMIT TO TRANSFER (PT) TO OFFDOCK CY-CFS" is hereby implemented.

## ***Scope***

This Order shall cover the interim implementation of the on-line application for PSAD/TP in all Collection Districts involving Cargo bound for Off-dock Container Yard-Container Freight Stations (CY-CFS) processed at the Office of the Deputy Collector for Operations (ODCOpe) or other equivalent office or unit.

## ***Objectives***

- Ensure the unhampered and complete service of the BOC during the Enhanced Community Quarantine and the implementation of alternative working arrangements
- Provide an option for BOC Stakeholders to avail of the Online Application for PSAD/TP considering the restriction of movement brought about by the Declaration of Enhanced Community Quarantine

## ***Definition of Terms***

**Assignment of Ticket** — the transfer or routing of an existing Ticket to and from an assigned Customs Officer or office.

**Bonds Assigned Officer** - the Chief, Bonds Division or his duly designated officer who shall perform his function in a "Work from Home" arrangement and who shall inspect and CERTIFY the validity and sufficiency of the Carriers Bond.

**Container and Cargo Control (CCCD) Assigned Officer** - the Chief, CCCD or his duly assigned personnel who shall perform his task in a "Work from Home" arrangement and who shall post and record -the subject container.

**Customer Care Portal System (CCPS)** — the BOC Online facility with support ticketing system and utilized to allow BOC Stakeholders to avail of the Online Filing of PSAD.

**Customs Officer** — any BOC personnel authorized to perform a specific function as provided in this Memorandum, including but not limited to Customs Examiners, Appraisers, and personnel from the ODCOpe.

**Operations Assigned Officer** - a personnel in the Office of the Deputy Collector for Operations or any equivalent office/unit who shall perform in a "Work from Home" arrangement, specifically designated to inspect the completeness and validity of all documents uploaded by User.

**Operations Chief Officer** - the Deputy Collector for Operations or his duly assigned personnel, or any equivalent office/unit who shall perform his function in a "Work from Home" arrangement and who shall review the uploaded documents and approve the PSAD/TP.

**Piers and Inspection (PID) Duty Officer** - the Chief, PID or his duly assigned PID personnel who shall inspect the authenticity and validity of the duly approved PSAD/Transfer Permit and shall issue the Mission Order assigning a PID guard to escort the cargo for transfer to the off-dock CY-CFS.

**Ticket** - the electronic means utilized to identify issues, concerns and requests of the BOC Stakeholders. A ticket shall cover a message thread which may include the status and/or resolution of issues, concerns and requests, and may also allow BOC Stakeholders to upload relevant documents.

**Ticket Number** - a system-generated unique reference number assigned to a Ticket.

**Transit Permit Single Administrative Document (PSAD)** - the document issued online or in a hard copy by the Deputy Collector authorizing the transfer of LCL Cargo to the designated Offdock/Off-terminal CY-CFS. Also known as Transfer Permit.

**User** — BOC Stakeholders who will avail of the Online Filing of GDCT. The User's account shall have the same email address registered in the BOC CPRS.

**Validating Personnel** — a group of Customs Officers in the ODCOpe, or equivalent office, who are part of the skeletal workforce specifically designated to validate the PSAD/TP and supporting documents submitted online with the original documents once submitted by the User/stakeholder upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter.

**Wharfinger** - the PID personnel tasked to issue the Transfer Note (Boatnote) for the transfer of the shipment from the port premises to the Off-dock CY/CFS and prepare the Mission Order for the assignment of a Customs Guard to escort the cargo to the off-dock/off-terminal CYCFS.

**Updating of E2M** — the procedure done by the E2M Trigger Officer at the Office of the Deputy Collector for Operations or any equivalent office, of registering in the E2M System which is solely a system requirement.

## ***General Provisions***

- The Online Application for PSAD or Permit to Transfer can only be availed by BOC accredited Importers, Licensed Customs Brokers, Consolidators and Declarants.
- All PSADs/Permit to Transfer submitted online shall be considered provisional, provided that the Bureau stakeholder may, in the interim, attach a scanned copy of a letter of commitment and undertaking (Annex "A") in lieu of the required notarized undertaking. The Bureau shall accept unnotarized PSADs/Permits to Transfer submitted online, provided that the notarized PSAD/Permit to Transfer and Undertaking shall be submitted together with the notarized original copy of the PSAD and other supporting documents **upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter.**



- Non-compliance to the undertaking to submit the hardcopy of the original documents may cause the suspension of subsequent transactions by the erring Consolidator with the Bureau.
- Pursuant to Sec. 412 of the CMTA and in relation to Republic Act (RA) No. 8792, otherwise known as the "Electronic Commerce Act of 2020", all uploaded files, under penalties of falsification or perjury, must be faithful reproduction of the original documents and shall be considered as actionable documents for purposes of prosecuting a declarant/importer if the uploaded files are found to be fraudulent.
- The District Collectors and Customs Officers concerned shall observe extreme care and caution in securing the credibility of this online service facility.
- The District Collectors shall likewise supervise and monitor the Customs Officers in their respective ports and ensure that the timelines in performing their assigned tasks is at all times observed.

## ***Operational Provisions***

- The following operational procedure shall be performed by the User or BOC Stakeholder:
  - User will register and log-in with the CCPS at [client.customs.gov.ph](http://client.customs.gov.ph) with its username and password and select "**Open A Ticket**".
  - The User shall select "APPLICATION FOR PSAD OR TRANSFER PERMIT - LCL" from the drop-down menu of the "**Help**" topic.
  - In the form page, select the Port and Declaration Type "PSAD or Transfer Permit". The user must also conform with the following by checking the corresponding checkboxes:
    - Identity Verification
    - BOC Data Privacy Consent Form
    - File Authenticity
  - Enter the Application Form Reference Number, Consolidator's Complete Name, Name of Off-dock/Off-terminal CY-CFS and the Declarant's Name.
  - Upload the files by clicking "**choose them**" in the grayed box to the right of the document description.
  - Fields with red asterisks are mandatory fields. The creation of new ticket will not proceed without attaching the required document.

- Click the green button at the bottom of the form to create the Ticket and upload the import documents.
- Uploaded files must be in Portable Document Format (PDF) with the file size not exceeding 16 MB. Documents to be uploaded shall not be limited to the faithful reproduction of the following:
  - Inward Foreign Manifest duly endorsed by Shipping Line;
  - Bill of Lading (BL);
  - BC Form 204;
  - Print-Out of PSAD lodged in the E2M;
  - Details of Master B/L from VASP;
  - Authorization Letter from Consolidator/Freight Forwarder to CY-CFS Operator to strip/de-van consolidated shipment;
  - Carriers Bond; and
  - Undertaking of No Amendment by the Freight Forwarder
- The User is likewise required to accomplish a written commitment and undertaking to submit the original copy of the supporting documents uploaded in the CCPS. The said forms can be downloaded in the links located below the "Related Resources" of the Upload Section in the ticket page.
- Once the scanned copy of the documents are transmitted to the Bureau, the User must keep the original hardcopy for submission or transmittal to the Bureau. The User may submit the documents **upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter.**
- Once documents are ready for transmittal to the Bureau, the User may now send the original hardcopy to BOC through a courier for delivery or through the Customs Customer Care (CCC) or designated receiving station or drop box. The hard copies of the goods declaration and the supporting documents (bill of lading, Inward Foreign Manifest duly endorsed by Shipping Line, BC Form 204, Print-Out of PSAD lodged in the e2m, Details of Master B/L from VASP, a. Authorization Letter from Consolidator/Freight Forwarder to CY-CFS Operator to strip/de-van consolidated shipment, Undertaking of No Amendment by the Freight Forwarder, etc. must be placed in a long brown envelope properly labeled using size 16 Arial font with the following details, all in capital letters:

- Date (ex. OCTOBER 2, 2019);
  - Port Code and Goods Declaration Reference Number (Entry Number) following the format in the SAD (ex. TP02A-P-12345-2019);
  - Consolidator's Email address (ex. ilti@gmail.com);
  - Declarant (ex. JOSE DE LA CRUZ);
  - Declarant's email address (ex. jdic@gmail.com);
  - List of Documents submitted separated by Comma (ex. BC FROM 204, PRINTOUT OF PSAD, BL, ETC.); and
  - Ticket No.
- The following operational procedure shall be performed by the Customs Officers:
    - The Ticket will automatically be assigned or routed to the concerned Port and the Bonds Division based on the input from the User.
    - The assigned Bonds Assigned Officer shall then review the authenticity and sufficiency of the Carriers Bond.
    - Upon evaluation and review of the Assigned Bonds Officer, should the Carriers Bond be fraudulent or insufficient, he shall inform the stakeholder indicating it in the message thread of the ticket.
    - Once found to be in order, the Assigned Bonds Officer shall CERTIFY on the sufficiency and authenticity of the Carriers Bond on the Remarks portion of the TICKET.
    - After certification by the Bonds Assigned Officer, the Ticket shall be transferred to the Officer-in-Charge, Customs Intelligence and Investigation (CIIS) Unit of the Port for Clearance. If Cleared by the OIC-CIIS, the word "CLEARED" shall be stated in the Remarks portion of the TICKET.
    - Once cleared by the OIC-CIIS, the TICKET shall be transferred to the Port's District Commander, Enforcement and Security Service (ESS) for Clearance. If Cleared by the ESS, the word "CLEARED" shall be indicated in Remarks portion of the TICKET.
    - Once cleared by the ESS District Commander, the TICKET shall be transferred to the Assigned Operations Officer at the ODCOpe who shall perform the following:
      - Check the completeness of all uploaded documents;
      - Validity of the Freight Forwarder's accreditation with the DTI Fair Trade and Enforcement Bureau (FTEB); and
      - Check the master B/L with the e-iFM and check if the house B/Ls have been validated and that the number of packages and the weight match.

- Should there be any findings, the Assigned Operations Officer shall inform the User by indicating it in the message thread of the Ticket. If the Assigned Operations Officer finds the Application to be in order, the Ticket shall then be assigned to the Assigned Operations Chief Officer for evaluation and review.
- Upon review of the Assigned Chief Operations Officer, should there be any findings, the Chief Operations Officer shall inform the User by indicating it in the message thread. If the Chief Operations Officer finds the Application to be in order, he shall put the word "APPROVED" on the REMARKS portion of the TICKET.
- Once the PSAD/Transfer Permit is approved, the ticket is then assigned to the Trigger Officer for updating in the E2M and manual lifting of the terminal operator's On-Line Release System. The Trigger Officer shall then transfer the Ticket to the CCCD Assigned Officer.
- The CCCD Assigned Officer shall post and record the container of the subject shipment. Once the container is duly posted and recorded, the CCCD or equivalent unit shall transmit to the terminal operator via email, copies of the approved PSADs/Transfer Permits as reference for the processing and payment of arrastre and wharfage dues by the stakeholder, as applicable. The CCCD shall likewise post a message in the thread of the Ticket informing the User to proceed for payment with the terminal operator.
- The Ticket shall then be routed to the Chief Wharfinger for issuance of the Transfer Note (Boatnote) and preparation of the Mission Order assigning a Customs Guard to escort the container from the port to the designated off-dock CY-CFS.
- The PID Assigned Officer shall sign and issue the Mission Order route the ticket to the wharfinger assigned at the Off-dock CYCFS.
- Once the container reaches the off-dock CY-CFS, the assigned wharfinger shall acknowledge receipt of the container/s and close the ticket.
- The responsible Customs Officers shall ensure that the User is informed of the status of the ticket by updating and posting messages in the message thread.
- Upon receipt of the original hard copies of the Application and the other documents, the ODCO Validating Personnel shall validate the submitted online and hard copies of the PSAD/TP and supporting documents and record the same.

### ***Liability of BOC Personnel***

Failure of any BOC personnel to comply with any provisions of this Order shall be dealt with administratively and/or criminally, as the circumstances may so warrant.

### ***Transitory Provision***

All Online Application of PSAD/TP submitted prior to the effectivity of this Order shall be accepted and processed in accordance with the provisions of this Order.

### ***Repealing Clause***

All orders, memoranda, circulars and issuance inconsistent herewith are hereby repealed and/or deemed modified accordingly.

### ***Effectivity***

This Order shall take effect immediately and shall last until repealed or revoked.

## Annex A

OCOM Memo No. 81-2020

p. 9


**MASTER COPY**

## COMPANY LETTERHEAD

Date: \_\_\_\_\_

The District/Port Collector  
Port of \_\_\_\_\_

**SUBJECT: LETTER OF COMMITMENT AND UNDERTAKING**

Dear Sir/Madam;

I am the \_\_\_\_\_ (position) of \_\_\_\_\_ (company) with  
office address at \_\_\_\_\_.

I lodged a Permit to Transfer/ PSAD on \_\_\_\_\_ (date), in view of the declaration of  
the Enhanced Community Quarantine by the President for our shipment, more specifically  
described as follows:

Permit to Transfer/Single Administrative Document (PSAD) No.:  
Consolidator/Freight Forwarder:  
Address :  
Broker :  
Master BL Number :  
Container Number/s:  
Description of the Goods:

I have full knowledge of the content of the said shipments and I attest to the veracity  
of the declaration as well as the supporting documents thereof.

I undertake to submit the original copy of the importation document/s **upon lifting of  
the Declaration of the Enhanced Community Quarantine or within three (3) days  
thereafter** including the Special Power or Attorney or Secretary's Certificate issued by  
\_\_\_\_\_ of the \_\_\_\_\_ (company) authorizing me to act for and in behalf of the  
company.

I further commit and undertake that failure on my part to submit the hardcopy of the  
original documents within the prescribed period may cause the suspension of accreditation as  
an importer or broker and I will be barred from transacting with the Bureau.

I finally undertake under penalty of perjury and other related criminal offenses that  
this commitment and undertaking is true and current, and I submit to the full authority of the  
Bureau of Customs (BOC) to proceed against the shipment or to the company, should any of  
the foregoing facts be found to be false and incorrect.

I am writing this commitment and undertaking to attest to the truthfulness of the  
foregoing statement, and for the purpose of complying with the requirements in support of  
the provisional goods declaration.

Thank you.

Respectfully,

Signature over printed name

# OCOM MEMORANDUM 82-2020

Issue Date: April 13, 2020

Pursuant to the President's declaration of "Enhanced Community Quarantine" and in line with our mandate to facilitate trade in goods, in the interim, an "ONLINE SUBMISSION OF DOCUMENTS FOR EXPORT PROCESSING" is hereby implemented.

## *Scope*

This Order shall cover the interim implementation of the online submission of documents in Export Divisions, Customs Container Control Division or its equivalent units in all Collection Districts and the Export Coordination Division, as applicable, for the processing of Export Declaration, Product Evaluation Report, Certificate of Shipment, Certificate of Identification, Special Permit to Load, Certificate of Origin (CO) Form AANZ, Application as Registered Exporter under EU-GSP and Application as Approved Exporter under PH-EFTA FTA.

## *Objectives*

- Ensure the unhampered and complete service of the Bureau of Customs (BOC) during the enhanced community quarantine and the implementation of alternative working arrangements.
- Provide an option for BOC Stakeholders to avail of the online submission of documents considering the restriction of movement brought about by the Declaration of Enhanced Community Quarantine.

## *Definition of Terms*

**Assignment of Ticket** — the transfer or routing of an existing Ticket to and from an assigned Customs Officer or office.

**Approved Exporter** — a producer, manufacturer, or trader authorized by the respective customs authority of the Parties, which is the BOC to complete Origin Declarations without signature after complying with the requirements set out in

cf. CMTA, Title I, Chapter 2, Section 102, Subsection (g)

Customs Memorandum Order 14-2018 on the Guidelines on the Implementation of the Free Trade Agreement Between the Philippines and European Free Trade Association (PH-EFTA)

Customs Memorandum Order (CMO) 14-2019, Section 3.1.

**Certificate of Origin (CO)** — the declaration of the exporter, certified by the Bureau of Customs that his or her export complies with the origin requirements specified under bilateral, regional or multilateral trading arrangements to which the Philippines is a party. For the purposes of this Order, only CO Form AANZ bound for Australia and New Zealand shall be submitted and processed online.

cf. PD 930 Section 1.C; CMTA, Title V, Chapter 1, Section 503

**Certificate of Identification (CI)** — a document secured prior to exportation and issued by the District Collector or authorized customs officer identifying goods to be exported.

cf. CAO 6-2016, Section 3.3

**Customer Care Portal System (CCPS)** — the BOC Online facility with support ticketing system utilized by BOC Stakeholders to avail of the Online Submission of Documents for Export Processing.

**Customs Officer** — BOC personnel authorized to perform a specific function as provided in this Order, including but not limited to Duty and Off-Duty Officers, Supervising Customs Officers, E2M Trigger Officers, Validating Officers, among others.

**Duty Officer** — a Customs Officer performing its function as part of the skeletal workforce and designated to physically inspect shipments, if the circumstances warrant. A Duty Officer is also tasked to evaluate export documents filed manually by BOC Stakeholders.

**E2M Trigger Officers** — a group of Duty Officers specifically designated to update the E2M System with the findings or assessment of the Off-Duty Officers and Supervising Customs Officers.

**Export Declaration** — a statement made in the manner prescribed by the Bureau and other appropriate agencies, by which the persons concerned indicate the procedure to be observed for taking out or causing to be taken out any exported goods and the particulars of which the Bureau shall require.

CMTA, Title I, Chapter 2, Section 1102 (t)



**Off-Duty Officer** — a Customs Officer performing its function through a "Work from Home" arrangement and who shall conduct review of documents electronically submitted.

**Product Evaluation Report** — the document which contains the result/s of the pre-evaluation of export products applying for CO, after complying with the requirement of the Bureau. This may be issued by the Export Coordination Division or Export Division in all Collection Districts.

CMO 50-2019, Section 3.3

**Registered Exporter** — a producer, manufacturer, or trader who complied with the requirements set forth in the Delegated Regulation EU No. 2015/2446 and Commission Implementing Regulation EU 2015/2447 of the Union Customs Code (Regulation EU No, 952/2013), and authorized by the Bureau of Customs (BOC) pursuant to Customs Memorandum Order (CMO) No. 50-2019 to complete a Statement Origin through invoice or any other commercial document.

**Special Permit to Load (SPL)** — a document that grants the authority to load goods for export in a situation where no Export Declaration is required.

**Supervising Customs Officer** — a Customs Officer performing its function as either part of the skeletal workforce or through a "Work from Home" arrangement and designated to review and/or approve the document evaluated by the Duty or Off-Duty Officer(s), as applicable.

**Ticket** — the electronic means utilized to identify issues, concerns and requests of the BOC Stakeholders. A ticket shall cover a message thread which may include the status and/or resolution of issues, concerns and requests, and may also allow BOC Stakeholders to upload relevant documents.

**Ticket Number** — a system-generated unique reference number assigned to a Ticket.

**Updating of E2M** — the procedure done by E2M Trigger Officer of registering in the E2M System which is solely a system requirement.

**User** — BOC Stakeholders who will avail of the Online Submission of Documents for Export Processing. The user's account shall

have the same email address registered in the BOC Client Profile Registration System (CPRS).

**Validating Officers** — a group of Customs Officers specifically designated to validate the submitted online and hard copies of export documents.

## ***General Provisions***

- The online submission of documents for export processing can only be availed by BOC accredited Exporters, Licensed Customs Brokers and Declarants.
- The online submission of documents for processing of Export Declaration under this Order shall be made within forty-eight (48) hours from lodgment of the Export Single Administrative Document (SAD) at the E2M Customs System or the Automated Export Declaration System (AEDS), as applicable.
- The online submission of documents for processing of Manual Export Declarations, Pre-export Evaluation, Certificate of Shipment, Certificate of Identification, Special Permit to Load, Application as Registered Exporter and Application as Approved Exporter shall be uploaded to the CCPS as needed by the stakeholders.
- Hard copies of the documents shall be submitted **upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter.**
- The District Collectors, in coordination with the Public Information and Assistance Division (PIAD) shall ensure the proper information dissemination to BOC Stakeholders and encourage them to avail of the online submission mechanism.
- The District Collectors and Customs Officers concerned are hereby directed to observe extreme care and caution in securing the credibility of this online service facility.
- The District Collectors and Deputy Commissioner, Assessment Operations Coordinating Group (AOCG) are likewise enjoined to supervise and monitor the Customs Officers in their respective ports/offices and ensure that the timeliness in performing their assigned tasks is at all times observed.
- Failure to comply with any provisions of this Order shall be dealt with administratively and/or criminally, as the circumstances warrant.

## ***Operational Provisions***

- The following operational procedure shall be performed by the User or BOC Stakeholder.
  - User will register and log-in with the CCPS at client-customs.gov.ph with its username and password and select "Open A Ticket"
  - The User shall select the applicable process (e.g. **FILING OF EXPORT DECLARATION, PRODUCT EVALUATION REPORT, CERTIFICATE OF SHIPMENT, CERTIFICATE OF IDENTIFICATION, -SPECIAL PERMIT -TO LOAD, CERTIFICATE OF ORIGIN FORM AANZ, APPLICATION AS REGISTERED EXPORTER, APPLICATION AS APPROVED EXPORTER**) from the drop-down menu of the "Help" topic.
  - For the submission of documents for the processing of Export Declaration, perform the following:
    - Select the Port, Declaration Type "Export" in the form page.
    - Enter the Export Declaration Reference number as used in the lodgment, exporter's complete name as shown in the Single Administrative Document (SAD) and DECLARANT's name in the field box.
  - A faithful reproduction of the following documents shall be uploaded, as applicable:
    - **Export Declaration:**
      - **Regular Export**
        - Export Single Administrative Document (SAD)
        - Proforma Invoice,
        - Packing List
      - **Export under Sec. 801-813 (Warehousing)**
        - Export Single Administrative Document (SAD)
        - Proforma Invoice;
        - Packing List;
        - Certificate of Identification (signed by WAD);
        - Certificate of Inspection and Loading;
        - Boatnote
      - **Export under Drawback**
        - Export Single Administrative Document (SAD);
        - Proforma Invoice;
        - Packing List;
        - Shipment Information Slip (secured from CIIS)

- **Export under Bond/For Repair**
  - Export Single Administrative Document (SAD);
  - Proforma Invoice;
  - Packing List;
  - Certificate of Identification (signed by COO I)
- **Export of Regulated Product**
  - Export Single Administrative Document (SAD);
  - Proforma Invoice;
  - Packing List;
  - Export Commodity Clearance/Permit
- **Transit**
  - Export Single Administrative Document (SAD);
  - Special Permit to Load;
  - Copy of processed Export Declaration from the Outports, if applicable;
  - Copy of Cargo Manifest
  - Copy of Domestic Bill of Lading
- **Pre-Exportation Evaluation**
  - Written request for evaluation to be submitted at least five (5) days prior to exportation;
  - Complete list of all materials used in the production both local and imported;
  - Break down of cost element;
  - Import and Export Declarations;
  - Production Flowcharts;
  - Company Profile;
  - Other documents to support originating status of the product;
  - Photo of production process
- **Issuance of Certificate of Shipment**
  - Processed Export Declaration
  - Commercial Invoice
  - Inspector's Certificate of Loading from Customs Container Control Division
- **Issuance of Special Permit to Load**
  - Special Permit to Load (SPL) with documentary stamps for Port of Manila loading and noted on Manila International Port or vice-versa
  - Supporting documents/ proof of container discharge
- **Issuance of Certificate of Origin (CO) From AANZ Bound to Australia and New Zealand Only**
  - Completely filled-out CO Form AANZ
  - Approved Export Declaration
  - Bill of Lading or Airway Bill
  - Commercial Invoice
  - Export Permit for regulated products

- **Application as Registered Exporter**
  - Print-out of signed application submitted to [https://customs-ec\\_europa.eu/rex-pa-ui/#createpreapplication/](https://customs-ec_europa.eu/rex-pa-ui/#createpreapplication/)
  - Unique Reference Number (URN) as PEZA locators, Client Profile Registration System (CPRS) for non-PEZA locators or other equivalent document;
  - Product Evaluation Report, if applicable
  - Supplier's declaration (for trader applicants)
- **Application as Approved Exporter**
  - Letter of intent or email to the Deputy Commissioner, AOCG
  - Latest Income Tax Return
  - Unique Reference Number (URN) as PEZA locators and Client Profile Registration System (CPRS) for non-PEZA locators
  - Business Permits
  - SEC/DTI Registration, whichever is applicable;
  - Product Evaluation Report, if applicable
- Uploaded files must be in Portable Document Format (PDF) and the file size shall not exceed 16 MB.
- Upload the files by clicking "choose them" in the grayed box to the right of the document description.
- Fields with red asterisks are mandatory fields. The creation of new ticket will not proceed without attaching the required document.
- Click the green button at the bottom of the form to create the Ticket and upload the export documents.
- The User is likewise required to accomplish a written commitment and undertaking to submit the original copy of the supporting documents uploaded in the CCPS. The said forms can be downloaded in the links located below the "Related Resources" of the Upload Section in the ticket page.
- Pursuant to Sec. 412 of the CMTA and in relation to Republic Act (RA) No. 8792, otherwise known as the "Electronic Commerce Act of 2020", all uploaded files, under penalties of falsification or perjury, must be faithful reproduction of the original documents and shall be considered as actionable documents for purposes of prosecuting a declarant/ exporter if the uploaded files are found to be fraudulent.

- Once documents are ready for transmittal to the Bureau, the User may now send the original hardcopy to BOC through a courier for delivery or through the Customs Customer Care (CCC) or designated receiving station or drop box. The hard copies of the Export Declaration and the supporting documents must be placed in a long brown envelope properly labeled using size 16 Arial font with the following details, all in capital letters:
  - Date (ex. OCTOBER 2, 2019);
  - Port of Dispatch
  - ED-SAD Reference Number (ED-SAD Reference No.)
  - Exporter (ex. INTERNATIONAL LOCAL TRADING INC);
  - Exporter's Email address (ex. ilti@gmail.com);
  - Declarant (ex. JOSE DE LA CRUZ);
  - Declarant's email address (ex. jdlic@gmail.com);
  - List of Documents submitted separated by Comma (ex. SAD, INVOICE, PACKING LIST);
  - Ticket Number
- Non-compliance of the undertaking to submit the hardcopy of the original documents may cause suspension of the BOC Accreditation or for the exporter, broker or declarant to be barred from transacting with the Bureau.
- **The following operational procedure shall be performed by the Customs Officers:**
  - The Ticket will automatically be assigned or routed as follows:
    - To the Export Divisions or equivalent units for the processing of the following:
      - Export Declaration (ED-SAD and Manual ED)
      - Product Evaluation Report
      - Issuance of Certificate of Shipment;
      - Issuance of Certificate of Identification; and
      - Application for Registered Exporter under EU-GSP
    - To the Export Coordination Division for the processing of the following:
      - Product Evaluation Report;
      - Application for Approved Exporter under PH-EFTA FTA
    - To the Customs Container Control Division (CCCD) for the processing of Special Permit to Load (SPL)
  - The Off-Duty Officer shall review the completeness of the uploaded export documents and promptly inform the User of any lacking documentary requirements which shall be indicated in the message thread of the Ticket.

- Once documentary requirements are complete, the following procedures shall be observed, as applicable:
  - **Export Declaration**
    - The Off-Duty Officer shall assign the Ticket to E2M Trigger Officer.
    - For ED-SAD lodged at the E2M System, the E2M Trigger Officer shall conduct the following, as applicable:
      - Check the selectivity of the ED-SAD at the E2M System and indicate the same in the message thread of the Ticket.
      - If selected "GREEN" or 'YELLOW', the Ticket shall be assigned to the Off-Duty Officer for review.
      - If selected "RED" or is subject to examination, the Ticket is transferred to Xray Inspection Project (XIP) of the concerned Port for the conduct of non-intrusive inspection.
    - For shipments selected "RED" or is subject to examination, the following shall be conducted:
      - XIP Office of the Port conducts non-intrusive inspection for shipments selected "RED" and transfers the Ticket back to the Off-Duty Officer from Export Division together with the scanned image result and analysis uploaded in the message thread.
      - Off-Duty Officer reviews the documents submitted, indicates findings in the message thread and assigns the Ticket to the Supervising Customs Officer for review and issuance of Authority to Load with details on ED-SAD Reference Number and container number.
      - If found in order, Supervising Customs Officer shall indicate approval for issuance of Authority to Load and route as follows:
        - Assign the Ticket to the E2M Trigger Officer for updating in the E2M System. The E2M Trigger Officer shall input the findings of the Off-Duty Officer and the Ticket Number in the Inspection Act of the E2M System
        - Transfer the Ticket to the Customs Container Control Division (CCCD) and Piers and Inspection Division (PID), as applicable.
    - For ED-SAD lodged through the PEZA AEDS, the following procedures shall be followed, as applicable:

- Duty Officer shall scan the barcode generated by the system and tag the EDSAD as "Transferred";  
or
- Off-Duty officer shall access the web-based facility of the PEZA AEDS and tag the ED-SAD as "Transferred".
- Duty or Off-Duty Officer assigns the ticket to the Supervising Customs Officer for review and issuance of Authority to Load with details on ED-SAD Reference Number and container number.
- If found in order, Supervising Customs Officer shall indicate approval for issuance of Authority to Load and transfer the Ticket to the Customs Container Control Division (CCCD) or equivalent unit, as applicable.
- The CCCD or equivalent unit shall transmit to the terminal operator the copies of the Export Declarations with issued Authority to Load as reference for the processing and payment of arrastre and wharfage dues, as applicable. The CCCD shall likewise post a message in the thread of the Ticket informing the User to proceed for payment with the terminal operator.
- On reasonable instances where the E2M System or E2M Trigger Officer of a port is not available, the updating in the E2M may be conducted by E2M Trigger Officers of other available ports, subject to the approval of the District Collector and arrangement of the offices concerned.
- **Product Evaluation Report**
  - The Off-Duty Officer shall review the documents submitted by the User and indicate the findings or clarification in the message thread of the Ticket as necessary.
  - The conduct of factory visit and examination of records and processes of the company shall only be conducted if necessary and shall only be **after the lifting of the Declaration of the Enhanced Community Quarantine.**
  - The Off-Duty Officer shall prepare the evaluation report including the proposed origin ruling, affixing his/her electronic signature thereto. The word file of the document shall be routed to the Supervising Customs Officer for review.



- If found in order the Supervising Customs Officer shall affix his/her electronic signature in the word file then save the document as PDF. The PDF copy shall then be uploaded to the Ticket for information of the User.
- **Issuance of Certificate of Shipment**
  - The Off-Duty Officer shall retrieve records on file and verify against the documents submitted. For this purpose, the Export Divisions or equivalent units shall maintain an electronic database of related documents that is readily accessible for verification. Any findings or clarification shall be indicated in the message thread of the Ticket as may be necessary.
  - The Off-Duty Officer shall prepare the Certificate of Shipment and forward the same to the Supervising Customs Officer for approval.
  - If found in order, the Supervising Customs Officer shall affix his/her electronic signature in the word file then save the document as PDF. The PDF copy shall then be uploaded to the Ticket for information of the User.
- **Issuance of Certificate of Identification**
  - The Off-Duty Officer shall review the documents submitted.
  - The Duty Officer shall conduct examination or inspection of the shipment, as necessary.
  - The Off-Duty Officer shall prepare the Certificate of Identification and forward the same to the Supervising Customs Officer for approval.
  - If found in order, the Supervising Customs Officer shall affix his/her electronic signature in the word file then save the document as PDF. The PDF copy shall then be uploaded to the Ticket for information of the User.
- **Issuance of Special Permit to Load**
  - The Off-Duty Officer shall review the documents submitted. If found in order, Off-Duty Officer, assigns control number in the SPL and forwards to Supervising Customs for review.
  - If found in order, the Supervising Customs Officer shall affix his/her electronic signature in the word file then save the document as PDF. The PDF copy shall then be uploaded to the Ticket for information of the User.

- **Issuance of Certificate of Origin (CO) Form AANZ Bound to Australia and New Zealand Only**
  - The Duty Officer shall review the documents submitted.
  - If found in order, the Clerk or Administrative Officer of Export Division or Export Coordination Division shall print the CO Form AANZ for signature of the Duty Officer or the Supervising Duty Officer duly authorized to sign Certificates of Origin.
  - The Clerk or Administrative Officer shall place the appropriate seals and reference number in the CO Form AANZ.
  - The CO Form AANZ shall then be scanned and uploaded by the Clerk or Administrative Officer to the message thread of the ticket.
  - All scanned copies of the CO Form AANZ issued by the Export Division or equivalent unit of the Port shall be transferred to the Export Coordination Division who shall email the same to the focal person in Australia and New Zealand.
- **Application as Registered Exporter under EU-GSP**
  - The Off-Duty Officer reviews the documents submitted.
  - If submitted at the Export Division or equivalent unit of the Port, the Off-Duty Officer thereto routes the Ticket to the Export Coordination Division for registration at the REX System.
  - Once registered, the Export Coordination Division shall indicate in the message thread the assigned REX number of the exporter. Denial of application and grounds thereof shall be communicated in a similar manner.
- **Application as Approved Exporter under the PH-EFTA FTA**
  - The Off-Duty Officer reviews the documents submitted.
  - Once approved, the Export Coordination Division shall indicate in the message thread the assigned Customs Authorization Number of the exporter within seven (7) working days from receipt of complete set of documents by ECD.
  - Denial of application and grounds thereto shall be communicated in a similar manner.

- For documents which requires clearance from other BOC offices, the responsible Customs Officer shall route the Ticket to the concerned BOC office or unit for their appropriate action.
- Any irregularity or concern on the export document or transaction shall be indicated in the message thread of the Ticket.
- The responsible Customs Officers shall ensure that the User is informed of the status of the ticket by updating and posting messages in the message thread.
- Once hard copies are received by the BOC as indicated in the General Provisions this Order, the Validating Officer shall retrieve the Ticket to check if the uploaded files are similar to the submitted hard copies of documents.
- The Validating Officer shall immediately inform the User of any lacking documents. If the Validating Officer finds that the documents submitted were spurious or falsified, it shall immediately report the same to the District Collector or the Deputy Commissioner, AOCG, as the case may be.

### ***Transitory Provision***

All Online Submission of Documents for Export Processing submitted prior to the effectivity of this Order but not earlier than 25 March 2020 shall be accepted and processed in accordance with the provisions of this Order.

### ***Repealing Clause***

All orders, memoranda, circulars and issuance inconsistent herewith are hereby repealed and/or deemed modified accordingly.

### ***Separability Clause***

If any part or provision of this Order is later declared invalid or illegal, the remaining portion shall remain valid and enforceable.

## ***Effectivity***

This Order shall take effect immediately and shall last until repealed or revoked.

# OCOM MEMORANDUM 83-2020

Issue Date: April 16, 2020

Pursuant to the Department of Health (DOH) Administrative Order No. 2020-0013 which classifies COVID-19 cases, and Memorandum dated April 13, 2020 issued by the above signed covering the revised daily COVID-19 case monitoring report guidelines, all Heads of Office/District Collectors (HO/DC) under the Bureau of Customs are hereby directed to observe the following procedures:

## Handling Procedures

In any instances of COVID-19 Case involving a Regular or Contract of Service (COS) personnel of the Bureau, the HO/DC shall observe the following steps:

- For Suspect Cases
  - Immediately require the personnel concerned to observe 14-day self-quarantine and to submit himself/herself to a COVID-19 testing — either Rapid Antibody-based Test, or Real Time-Polymerase Chain Reaction (RT-PCR) conducted at any DOH-accredited health facility or institution;
    - After the personnel has been initially tested for COVID-19, he/she will be re-classified as a Probable Case, hence, Item 1.2 shall apply in terms of handling the said case.
  - Regularly monitor the health conditions of the personnel concerned.
  - Update the revised Daily Case Monitoring Report.
- For Probable Cases
  - Ensure that the personnel concerned submits himself/herself to a RT-PCR test in an officially accredited laboratory, for COVID-19 confirmatory testing.
  - Ensure that the personnel concerned submits himself/herself to a RT-PCR test in an officially accredited laboratory, for COVID-19 confirmatory testing.
  - If the personnel concerned has already tested for RT-PCR pending release of results, regularly monitor the health conditions of the personnel concerned.
  - Update the revised Daily Case Monitoring Report.

- For Confirmed Cases
  - Regularly monitor the medical status/condition of the personnel concerned who is under isolation at home or in a health facility.
  - Identify the close contacts of the personnel concerned based on the definitions set by the DOH.
    - Determine if the identified close contact is a suspect case based on the case definitions set by the DOH;
    - If the identified close contact has been classified as a suspect case, Procedures for Suspect Cases shall apply in handling said potential case.
    - Update the revised Daily Case Monitoring Report.
- It may be reiterated that accomplished Daily COVID-19 Case Monitoring Reports of all Groups/Ports, among other related documents such as copies of test results of COVID-19 cases, shall be submitted to the Human Resource Management Division through e-mail address [hrmd@customs.gov.ph](mailto:hrmd@customs.gov.ph) not later than 1:00 p.m. daily until further notice.

### **Disinfection and Temporary Relocation of Office**

- Upon the detection of any of the COVID-19 cases identified above, the HO/DC shall immediately direct the disinfection/sanitation of the particular office premise where exposure of the personnel concerned had been determined.
- The HO/DC shall also determine the need to temporarily relocate the office concerned after taking into consideration the extent of possible impact to the health of BOC personnel and the surrounding circumstances.
- The HO/DC shall submit to the Office of the Commissioner the bases of the recommendation to relocate the office concerned, for consideration and approval.

While personnel concerned are properly handled during the prescribed isolation period as per the above procedures, the HO/DC shall ensure that alternative work arrangements and staffing in the affected work areas will be implemented immediately.

Supplemental instructions on the above matter shall be issued if deemed necessary.

For strict compliance.

# OCOM MEMORANDUM 86-2020

Issue Date: April 22, 2020

In line with the Government's efforts to provide regular information to the public throughout the Enhanced Community Quarantine the Bureau of Customs is conducting Facebook Live Sessions every Monday, Wednesday and Friday to serve as an avenue for stakeholder engagement using social media platforms.

In this regard, respective Collection Districts are hereby advised to monitor FB Live Sessions to ensure that all ports and offices are aligned with the updates being rolled out by the Bureau. Collection Districts are likewise directed to answer any queries raised during the FB Live Session and provide feedback within 24 hours.

For strict compliance.

# OCOM MEMORANDUM 87-2020

Issue Date: April 17, 2020

Pursuant to the extended period of the Enhanced Community Quarantine (ECQ) and in order to effectively implement the directives under previously issued Memoranda on Online Filing of Goods Declaration, the following supplemental guidelines are hereby implemented:

- This Memorandum shall cover Bureau stakeholders who opted to avail of the Online Filing of Goods Declaration with an undertaking to submit the original copy of the supporting documents uploaded in the Customer Care Portal System (CCPS) upon lifting of the ECQ.
- Original copy of the supporting documents uploaded in the CCPS shall be submitted upon lifting of the ECQ or within three (3) days thereafter.
- The Liquidation and Billing Division (LBD) or equivalent unit of the concerned Collection District is hereby directed to monitor the submissions of the original copy of the supporting documents upon lifting of the ECQ or within three (3) days thereafter and shall submit a report of noncompliant importers, brokers or declarant to the District Collector.
- Failure to submit the original copy of the supporting documents within the prescribed period may cause the suspension of accreditation as an importer or broker and be barred from transacting with the Bureau.

Except for the foregoing modifications, all other guidelines provided under previously issued Memoranda on Online Filing of Goods Declaration shall remain effective throughout the declaration of ECQ.

For compliance.



# OCOM MEMORANDUM 89-2020

Issue Date: April 23, 2020

Pursuant to the Memorandum dated 07 April 2020 from Executive Secretary Salvador Medialdea, Office of the President, extending the period of the Enhanced Community Quarantine (ECQ) over the entire Island of Luzon until 30 April 2020, the Memorandum dated 18 March 2020 with the subject "CONDUCT OF HEARINGS IN ALL FORFEITURE PROCEEDINGS UNDER CUSTOMS MEMORANDUM ORDER (CMO) NO. 4-2018 (A) IN LIGHT OF COVID-19 TRAVEL RESTRICTIONS" shall remain effective until the formal lifting of the ECQ.

For strict compliance.

# OCOM MEMORANDUM 91-2020

Issue Date: April 29, 2020

Pursuant to the extended period of the Enhanced Community Quarantine (ECQ) you are hereby directed to monitor, maintain file and submit an accounting of the following:

- List of all goods declaration filed online with undertaking to submit the original copy of supporting documents uploaded in the CCPS to Revenue Collection Monitoring Group (RCMG);
- List of all goods declaration filed using PGD with undertaking to submit original copy of permits or other documents to RCMG;
- List of all goods declaration (formal/informal) filed with undertaking to submit original copies of documents to RCMG;
- List of all importers and brokers with extended validity of accreditation during the ECQ to Accounts Management Office (AMO);
- List of all Super Green Lane importers, Customs Bonded Warehouses (CBVV), Customs Facilities and Warehouses (CFW) or any other third party transacting and accredited by the Bureau with extended validity of accreditation during the ECQ to Assessment and Operations Coordinating Group (AOCG).

Said lists shall be submitted to the responsible offices beginning 01 May 2020 covering the period from the start of the ECQ, which is 16 March 2020 and shall be updated every Friday of the week starting 08 May 2020 until the lifting of the ECQ.

For strict compliance.

# OCOM MEMORANDUM 95-2020

Issue Date: April 17, 2020

**WHEREAS**, Republic Act (R.A.) No. 10863 otherwise known as the Customs Modernization and Tariff Act (CMTA) vests the Commissioner of Customs the authority to promulgate rules and regulations;

**WHEREAS**, Section 420 of R.A. No. 10863 (CMTA) allows the conduct of physical examination when it is directed by the Commissioner;

**WHEREAS**, there is a need to provide other legal approach to countenance existing anti-smuggling efforts especially in crisis situations;

- There is hereby created a composite team of Customs Intelligence and Investigation Service (CIIS), Enforcement and Security Service (ESS), and the Philippine Coast Guard (PCG), to be known as the Inspection Unit (IU), under the supervision of the Enforcement Group (EG).
- The IU shall target and inspect shipments or containers in any of the Ports of Entry, regardless of the selectivity of the shipment and at any stage of the clearance process, provided it is still within the Customs jurisdiction. The inspection to be conducted by the IU shall either be non-intrusive or physical examination.
- The cost of inspection or examination shall be borne by the Bureau of Customs, provided, the result of the examination is on the negative, he. no violation of Customs and Tariff laws, rules and regulations.

This Order shall take effect immediately and shall last until revoked.

# OCOM MEMORANDUM 96-2020

Issue Date: April 17, 2020

Reference: Office of the Commissioner (OCOM) memorandum dated 17 April 2020.

- In view of the above reference, the Inspection Unit (ICJ), composed of personnel from the Customs Intelligence and Investigation Service (CIIS), Enforcement and Security Service (ESS), and the Philippine Coast Guard (PCG) shall conduct targeted inspection, for the duration of the State of Public Health Emergency and/or the Enhanced Community Quarantine (ECQ), of imported shipments, except those consigned to government agencies/instrumentalities and those that are intended for donation, in all Ports of Entry/Customs District.
- The Chief of the Piers and Inspection Division (PID) or the Aircraft Operations Division (AOD) of each Customs District shall provide a copy of the discharge list/unloading sequence of every vessel or aircraft, engaged in foreign trade, to the RICJ within twelve (12) hours from the completion of unloading of imported goods.
- The IU shall, upon receipt of the said list, determine the containers/packages to be subjected to inspection.
- The IU shall submit to the District Collector and MISTG Site Manager the list of selected containers/packages for inspection. The MISTG Site Manager shall be responsible for the tagging of the selected shipments in the E2M system while the District Collector shall be responsible for the notification of the importer/consignee of the said inspection.
- The IU shall complete its inspection within two (2) hours from the start of every inspection.
- If an inspection yields violation of customs and tariff laws, rules and regulations, the procedure set forth under the CM TA shall then apply, such as the issuance of warrant of seizure and detention (WSD) against the subject shipment by the Concerned District Collector. The latter shall likewise issue an Alert Order on all pending shipments of the consignee with WSD.
- Moreover, the accreditation of the said consignee and the customs broker involve shall be revoked, appropriate charges against them shall be filed.

- The IU shall submit to this Office a consolidated report on the inspections conducted, every Friday, not later than 12:00 noon; copy furnished the Risk Management Office (RMO).

For your strict compliance.

# OCOM MEMORANDUM 104-2020

Issue Date: April 30, 2020

## REFERENCES:

Memorandum dated April 8, 2020  
Directive given in the Meeting held on April 30,  
2020 on forfeited goods.

- To conclude the Letters of Authority issued by this Office and as part of sound housekeeping policy, you are hereby directed to dispose of all forfeited goods in your respective collection districts pursuant to existing customs laws and regulations. In this regard, prohibited and other obnoxious items should be identified and segregated and condemned. Other items which are susceptible of auction or donation, should be auctioned or donated, as the case may be.
- All forfeited cargoes should be disposed of on or before May 31, 2020.

For strict compliance.

# OCOM MEMORANDUM

Issue Date: March 23, 2020

Pursuant to incident reports on E2M Customs System technical problems, the Collection Districts and offices concerned are hereby directed to implement the following guidelines on "MANUAL RELEASE OF IMPORT SHIPMENTS" to supplement CMO No. 10-2014:

## *Scope*

This Memorandum shall cover all importations in all ports.

## *Objective*

- Ensure the unhampered and complete service of the Bureau during the unavailability of the E2M System due to technical problems.

## *Definition of Terms*

**Assigned Appraiser** - a Customs Appraiser performing its function through a "Work from Home" arrangement and who shall review the assessment of an Assigned Examiner

**Assigned Examiner** — a Customs Examiner performing its function through a "Work from Home" arrangement and with the primary responsibility and accountability in evaluating and assessing the goods declaration and import documents submitted through the Online Filing of Goods Declaration.

**Assignment of Ticket** — the transfer or routing of an existing Ticket to and from an assigned Customs Officer or office.

**Customer Care Portal System (CCPS)** — the BOC Online facility with support ticketing system and utilized to allow BOC Stakeholders to avail of the Online Filing of Goods Declaration.

**Customs Officer** — BOC personnel authorized to perform a specific function as provided in this Memorandum, including but not limited to Customs Examiners, Appraisers and Trigger Officers

**Trigger Officers** — a group of Customs Examiners and Appraisers specifically designated to update the facilitate the use of the CCPS by creating tasks to be routed to Customs Officers and offices concerned.

**Ticket** - the electronic means utilized to identify issues, concerns and requests of the BOC Stakeholders. A ticket shall cover a message thread which may include the status and/or resolution of issues, concerns and requests, and may also allow BOC Stakeholders to upload relevant documents.

**User** —BOC Stakeholders who will avail of the "ONLINE FILING OF GOODS DECLARATION". The users account shall have the same email address registered in the BOC CPRS

## ***General Provisions***

- All incident reports on technical problems encountered with the E2M System shall be reported immediately with the Management information System and Technology Group (MISTG).
- To effectively implement this Memorandum, the Bureau shall require the Land Bank of the Philippines (LBP) and the Port Operators to register and enroll with the Bureau's CCPS.
- The District Collectors, in coordination with the Public Information and Assistance Division shall ensure the proper information dissemination to BOC Stakeholders.
- The responsible Customs Officers shall ensure that the User is informed of the status of the ticket by updating and posting messages in the message thread.
- The District Collectors and Customs Officers concerned are hereby directed to observe extreme care and caution in securing the credibility of the manual release facility.
- The District Collectors are likewise enjoined to supervise and monitor the Customs Officers in their respective ports and ensure that the timeliness in performing their assigned tasks is at all times observed.
- Failure to comply with any provisions of this Memorandum shall be dealt with administratively and/or criminally, as the circumstances may so warrant.



## ***Operational Provisions***

- **For Goods Declaration already lodged in the Value-Added Service Provider (VASP) prior to the validated E2M System technical problem** the following procedures shall be implemented:
  - Upon online filing of goods declaration through the CCPS and evaluation and review of the Assigned Examiner and Appraiser, the Assigned Appraiser shall accomplish the Order of Payment Form (OP) and upload the same in the Ticket.
  - The User shall signify whether the payment of appropriate duties, taxes and other charges shall be made through the LBP or the Cash Division of the concerned Collection District.
  - The Trigger Officers or Assigned Appraisers shall then create a task in the CCPS for the LBP or the Cash Division of the concerned Collection District, Then the Ticket shall also be forwarded to the Office of the District Collector concerned for monitoring of payment of duties and taxes.
  - The User shall download the OP and shall proceed to the LBP or the Cash Division of the concerned Collection District for the payment of the appropriate duties, taxes and other charges as reflected in the OP.
  - Once payment is accepted, the LBP or the Cash Division of the concerned Collection District, as the case may be, shall close the task in the Ticket.
  - The Office of The District Collector, upon confirmation of payment, shall then create a task in the CCPS for the Port Operator for Manual Release.
  - Upon Manual Release, the Port Operator shall close the task in the Ticket.
  - Upon closure of the task by the Port Operator, the Office of The District Collector shall close the Ticket.
- **For Goods Declaration already paid in the bank but with rejected status sent to the Bureau prior to the validated E2M System technical problem** the following procedures shall be implemented:
  - The Bureau shall require the Philippine Clearing House Corporation (PCHC) to submit a list of all paid entries as confirmed by the Authorized Agent Bank (AAB).
  - The MISTG shall distribute the list to the Collection District concerned.

- The Collection District concerned shall authorize the Manual Release through coordination with the Port Operator.
- **For Goods Declaration NOT YET lodged in the VASP prior to the validated E2M System technical problem** the following procedures shall be implemented:
  - The User shall lodge the goods declaration in the VASP and avail of the online filing through the CCPS.
  - The VASP shall send the through electronic means the details of the goods declaration lodged by the Client in PDF format to the MISTG. The MISTG shall then cascade to the Collection Districts the forwarded files by the VASP.
  - Following the existing procedures in the evaluation of online submission of goods declaration, the Examiners/Appraisers shall also validate the documents submitted online by the User and the details of goods declaration as forwarded by the VASP, as additional function and responsibilities.
  - Thereafter, the procedures set forth under the “For Goods Declaration already lodged in the Value-Added Service Provider (VASP) prior to the validated E2M System technical problem” section of this Memorandum shall be applicable.

For strict compliance.

# AOCG MEMORANDUM 57-2020

Issue Date: April 21, 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 13 April 2020, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2019/2020 RATES OF DUTY
19-633	"GIVAUDAN COFFEE POWDER S-078043"	3302-10.90	MFN - 1% Ad Valorem ATIGA - Zero*
19-626	"LIME DURAROME FLAVOR"	3302.10.90	MFN - 1% Ad Valorem ATIGA - Zero*
19-628	"ORANGE DURAROME FLAVOR"	3302.10.90	MFN - 1% Ad Valorem ATIGA - Zero*
19-636	"COFFEE CARAMEL FLAVOUR S-189928"	3302.10.90	MFN - 1% Ad Valorem ATIGA - Zero*
20-010	"SOAP CASE PACKING, PART CODE: W2164-8DV00"	4016.93.90	MFN - 5% Ad Valorem ATIGA - Zero*
20-016	"LEG COVERING, PART CODE: W0339-8DV00"	4016.99.59	MFN - 1% Ad Valorem ATIGA - Zero*
20-038	"EUROBIND"	3909.10.90	MFN - 5% Ad Valorem ATIGA - Zero*
20-046	"MECHANISM SUB-ASSY (MICR)"	8473.30.90	MFN - Zero ACFTA - Zero*
20-047	"MECHANISM SUB-ASSY (Thermal Head)"	8443.99.90	MFN - Zero ACFTA - Zero*
20-060	"WHEY PROTEIN CONCENTRATE MSWP 28"	0404.10.10	MFN - Zero*
20-064	"FLAVOR VANILLA IFF FL971130 (LIQUID)"	3302.10.90	MFN - 1% Ad Valorem ATIGA - Zero*
<b>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</b>			

# AOCG MEMORANDUM 58-2020

Issue Date: April 24, 2020

Relative to Republic Act No. 11469 otherwise known as "Bayanihan to Heal as One Act", in relation to Customs Administrative Order (CAO) No. 07-2020, all collection districts are encouraged to facilitate the lodgment and release of health equipment and supplies using the Provisional Goods Declaration (PGD).

This is to ensure the immediate release of these equipment needed during this time of national public health emergency brought about by the Coronavirus Disease (COVID-19) pandemic.

For your guidance.

# AOCG MEMORANDUM 67-2020

Issue Date: April 30, 2020

Data shows that the rate of assessment dropped dramatically during the ECQ period which resulted in a large deficit in April. All ports, specifically assessment officials and personnel, are reminded to strictly execute proper valuation and assessment and be more vigilant against trade misinvoicing during the ECQ period in order to collect the correct revenue for the government.

For strict compliance.

# AOCG MEMORANDUM 69-2020

Issue Date: April 29, 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 20-21 April 2020, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2019/2020 RATES OF DUTY
19-619	"FLAVOR CHOCOLATE GIVAUDAN S-016996"	3302.10.90	MFN - 1% Ad Valorem ATIGA - Zero* PH-EFTA (CHE/LIE) - Zero*
19-621	"FLAVOR TEA GREEN LIQUID TAKASAGO MATCHA"	3302.10.90	MFN - 1% Ad Valorem ATIGA - Zero*
19-629	"BROWN SUGAR FLAVOR"	3302.10.90	MFN - 1% Ad Valorem ATIGA - Zero* ACFTA - Zero*
19-635	"PINEAPPLE DURAROME FLAVOR"	3302.10.90	MFN - 1% Ad Valorem ATIGA - Zero*
20-055	"GERBER® ORGANIC APPLE APRICOT PEACH (125 g)"	2007.10.00	MFN - 7% Ad Valorem
20-058	"GERBER® ORGANIC APPLE APRICOT BLUEBERRY (125 g)"	2007.10.00	MFN - 7% Ad Valorem
2-059	"GERBER® ORGANIC PEAS BROCCOLI ZUCCHINI (125 g)"	2005.10.00	MFN - 7% Ad Valorem
20-068	"DISODIUM PHOSPHATE"	2835.22.00	MFN - 1% Ad Valorem ATIGA - Zero*
20-069	"TRISODIUM PHOSPHATE ANHYDROUS"	2835.29.10	MFN - 3% Ad Valorem ATIGA - Zero*
20-070	"NESTLE® DUO® WHITE PIECE CEREAL"	1904.10.90	MFN - 15% Ad Valorem ATIGA - Zero*
20-072	"SPEEDI-BEET"	2303.20.00	MFN - 3% Ad Valorem
20-075	"BAJAJ MAXIMA Z PETROL MONOCOQUE CHASSIS FITTED WITH ENGINE"	8706.00.39	MFN - 10% Ad Valorem AIFTA - 10% Ad Valorem*
20-078	"PRIME™ PORK LUNCHEON MEAT 30% LESS SODIUM"	1602.49.11	MFN - 40% Ad Valorem
20-079	"PRIME™ PORK LUNCHEON MEAT 50% LESS SODIUM"	1602.49.11	MFN - 40% Ad Valorem
20-084	"JETOUR X70 1.5 TURBO A/T"	8703.22.59	MFN - 30% Ad Valorem ACFTA - 5% Ad Valorem*
<b>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</b>			

# AOCG MEMORANDUM 70-2020

Issue Date: April 29, 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 22 April 2020, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2019/2020 RATES OF DUTY
19-627	"PUREDELIVERY (TM) EVERFRESH 100 MILK CARAMEL FLAVOUR (BC-326-345-5)"	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero*
19-634	"COFFEE FLAVOR SD050439"	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero*
20-067	"SODIUM HEXAMETAPHOSPHATE"	2835.39.90	MFN – 1% Ad Valorem ATIGA -Zero*
<b><i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i></b>			

# AOCG MEMORANDUM 71-2020

Issue Date: April 29, 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 23 April 2020, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2019/2020 RATES OF DUTY
19-512	"CHOCOLATE FLAVOR FOR CHUCKIE®"	0002.10.90	MFN - 1% Ad Valorem ATIGA - Zero*
19-611	"MOCHA FLAVOR"	3302.10.90	MFN - 1% Ad Valorem ATIGA - Zero*
19-620	"APPLE DURAROME FLAVOR"	3302.10.90	MFN - 1% Ad Valorem ATIGA - Zero*
19-622	"CAMEL FLAVOR PERMASEAL (POWDER)"	3302.10.90	MFN - 1% Ad Valorem ATIGA - Zero* PH-EFTA (CHE/LIE) - Zero*
19-624	"CREAM LIQUID FLAVOR"	3302.10.90	MFN - 1% Ad Valorem ATIGA - Zero*
20-025	"NNS FEMALE WASHER"	7318.19.90	MFN - 10% Ad Valorem PJEPA - Zero* AJCEPA - Zero*
20-062	"FLAVOR HONEY UB-036-124-6"	3302.10.90	MFN - 1% Ad Valorem ATIGA - Zero*
20-063	"TASTE ESSENTIALS (TM) VANILLA FLAVOUR P-067866"	3302.10.90	MFN - 1% Ad Valorem ATIGA - Zero*
20-081	"NATURESEAL® GU-1"	3824.99.99	MFN - 3% Ad Valorem
20-082	"NATURESEAL® PS-10"	3824.99.99	MFN - 3% Ad Valorem
<b><i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i></b>			



## **ABOUT US**

Nague Malic Magnawa & Associates Customs Brokers (NMM) is a general professional partnership of customs brokers duly registered by the Securities and Exchange Commission and the Bureau of Customs. As the first general professional partnership of customs brokers registered with SEC and BOC, it complies with RA 9280, or the Customs Brokers Act of 2004. It has offices in Metro Manila and Cebu, and brokers in Clark, Subic, Davao, Cagayan de Oro, Batangas, and other major ports and special economic zones in the Philippines.

To learn more about the company, please visit our website at:

**<http://www.nmmcustomsbrokers.com/>**

If you have questions or comments, you may send them to:

**Atty. Ferdinand Nague**

Managing Partner  
rnague@nmm.ph

© 2020 Nague Malic Magnawa & Associates Customs Brokers

Digital copies of this Gazette may be viewed and downloaded from:

**<http://www.nmmcustomsbrokers.com/content/nmm-gazette>**