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**NAGUE MALIC MAGNAWA & ASSOCIATES**  
Customs Brokers

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COMPLIANCE BEYOND BORDERS

# CUSTOMS GAZETTE

**Updates on Customs-Related Matters**

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# In Brief

**CLEARANCE OF GOODS UNDER THE INFORMAL ENTRY PROCESS - CAO NO. 02-2021 (page 04)**

**IMPLEMENTATION OF THE AUTOMATED INVENTORY MANAGEMENT SYSTEM (AIMS) BY ALL REGISTERED CUSTOMS BONDED WAREHOUSES - CMO NO. 20-2021 (page 20)**

**MANDATORY USE OF AN AUTOMATED INVENTORY MANAGEMENT SYSTEM (IMS) FOR OFF-DOCK AND OFF-TERMINAL CUSTOMS FACILITIES AND WAREHOUSES - CMO NO. 21-2021 (page 39)**

**EO 135 (SERIES OF 2021) ON "TEMPORARILY MODIFYING THE RATES OF IMPORT DUTY ON RICE UNDER SECTION 1611 OF REPUBLIC ACT NO. 10863, OTHERWISE KNOWN AS THE "CUSTOMS MODERNIZATION AND TARIFF ACT" - CMC NO. 108-2021 (page 50)**

**DTI MEMORANDUM CIRCULAR (MC) NO. 21-17 SERIES OF 2021 OR THE SUPPLEMENTAL GUIDELINES FOR THE IMPLEMENTATION OF DEPARTMENT ADMINISTRATIVE ORDER (DAO) NO. 20-06, SERIES OF 2020 - CMC 113-2021 (page 51)**

**PROCEDURAL CODES CREATED IN THE E2M SYSTEM RELATIVE TO THE IMPLEMENTATION OF REPUBLIC ACT (RA) NO. 11534, OTHERWISE KNOWN AS THE "CORPORATE RECOVERY AND TAX INCENTIVES ENTERPRISES ACT" OR "CREATE" ACT - CMC 114-2021 (page 53)**

**RESOLUTION DATED MAY 25, 2021: CEASE AND DESIST ORDER FROM IMPLEMENTATION AND ENFORCEMENT OF DEPARTMENT ADMINISTRATIVE ORDER (DAO) 20-10 SERIES OF 2020 OR THE NEW TECHNICAL REGULATIONS CONCERNING THE MANDATORY CERTIFICATION OF HOT-DIP METALLIC COATED AND PRE-PAINTED STEEL COILS AND SHEET FOR ROOFING AND GENERAL APPLICATIONS - CMC 117-2021 (page 53)**

**EXECUTIVE ORDER NO. 136: CREATING THE PHILIPPINE TRADE FACILITATION COMMITTEE IN COMPLIANCE WITH THE WORLD TRADE ORGANIZATION - TRADE FACILITATION AGREEMENT - CMC 121-2021 (page 54)**

**REITERATION OF DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES (DENR) ADMINISTRATIVE ORDER (DAO) NO. 2013-22 - IMPORTATION OF USED OR WASTE SHREDDED/CUT RUBBER TIRES - CMC NO. 122-2021 (page 58)**

**FOOD AND DRUG ADMINISTRATION (FDA) MEMORANDUM CIRCULAR 2021-0001 - CMC NO. 139-2021 (page 59)**

# In Brief

**SUBMISSION OF WARRANTS OF SEIZURE AND DETENTION (WSD) AND NOTICE OF SMTA VIOLATIONS TO AMO** - IG MEMO NO. 05-2021 (page 60)

**DATABASE FOR MOTOR VEHICLE IMPORTATION INCLUDING IMPORTATION OF CAMPI, AVID AND MVDP** - OCOM MEMO NO. 90-2021 (page 61)

**GENERAL PUBLIC COMPLAINTS MONITORING** - OCOM MEMO NO. 92-2021 (page 62)

**TRANSMITTAL TO CONCERNED DISTRICT COLLECTORS OF THE AUTHORITY TO RELEASE IMPORTED GOODS (ATRIG)** - OCOM MEMO NO. 93-2021 (page 63)

**IMPLEMENTATION OF THE AUTOMATED BONDS MANAGEMENT SYSTEM (ABMS) FOR GENERAL WAREHOUSING BONDS (GWB) AT THE PORT OF MANILA** - OCOM MEMO NO. 95-2021 (page 64)

**IMPLEMENTATION OF THE AUTOMATED BONDS MANAGEMENT SYSTEM (ABMS) FOR GENERAL WAREHOUSING BONDS (GWB) AT THE MANILA INTERNATIONAL CONTAINER PORT** - OCOM MEMORANDUM NO. 103-2021 (page 65)

**FOREIGN CURRENCY DECLARATION AND REPORTING** - OCOM MEMORANDUM NO. 104-2021 (page 66)

**IMPORTATION OF USED OR WASTE SHREDDED/CUT RUBBER TIRES** - AOCG MEMO NO. 252-2021 (page 67)

**TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS** - AOCG MEMO NO. 269-2021 (page 68)

**TARIFF COMMISSIONER CIRCULARS/ADVANCE RULINGS** - AOCG MEMO NO. 270-2021 (page 69)

**TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS** - AOCG MEMO NO. 271-2021 (page 70)

**TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR)** - AOCG MEMO NO. 272-2021 (page 71)

**TARIFF COMMISSION CIRCULAR/ADVANCE RULING (TCC/AR)** - AOCG MEMO NO. 273-2021 (page 72)

**TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR)** - AOCG MEMO NO. 274-2021 (page 73)

# In Brief

**TARIFF COMMISSION CIRCULAR/ADVANCE RULING (TCC/AR) - AOCG MEMO NO. 288-2021 (page 74)**

**TARIFF COMMISSION CIRCULARS/ADVANCE RULING (TCC/AR) - AOCG MEMO NO. 289-2021 (page 75)**

**EFFECTIVITY OF THE NEW CERTIFICATE OF ORIGIN FORM D - AOCG MEMO NO. 292-2021 (page 76)**

**E-TRACC IMPLEMENTATION TO REMAINING ECONOMIC ZONES AND FREE ZONES - AOCG MEMO NO. 293-2021 (page 77)**

**TARIFF COMMISSION CIRCULAR/ADVANCE RULING (TCC/AR) - AOCG MEMO NO. 308-2021 (page 79)**

**HOLDING IN ABEYANCE THE IMPLEMENTATION OF THE USE OF THE AUTOMATED INVENTORY MANAGEMENT SYSTEM FOR CFWS AND CBW AS MANDATED UNDER CMOS 20-2021 AND CMO 21-2021, RESPECTIVELY - AOCG MEMO NO. 325-2021 (page 80)**

**TARIFF COMMISSION CIRCULAR/ADVANCE RULING (TCC/AR) - AOCG MEMO NO. 340-2021 (page 81)**

**TARIFF COMMISSION CIRCULAR/ADVANCE RULING - AOCG MEMO NO. 341-2021 (page 82)**

**E-TRACC INTER ISLAND SHIPMENTS - AOCG MEMO NO. 355-2021 (page 83)**

**LIFTING OF THE TEMPORARY SUSPENSION OF ADMINISTRATIVE PENALTIES UNDER THE STRATEGIC TRADE MANAGEMENT ACT EFFECTIVE 01 JANUARY 2022 - DTI MEMORANDUM CIRCULAR 21-27, SERIES OF 2021 (page 85)**

# CAO NO. 02-2021

Issue Date: May 18, 2021

## ***Introduction***

This CAO implements Section 402, Chapter 1, Title IV; Section 800, Chapter 1, Title VIII, other relevant provisions of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA) and other related laws.

## ***Scope***

This CAO applies to all importations cleared through the Informal Entry Process whether or not subject to payment of duties and taxes except accompanied baggage, De Minimis importations and relief consignments which shall be covered by their respective regulations.

## ***Objectives***

- To identify and segregate the importation of personal and household effects and other qualified non-commercial goods, not intended for sale and commerce, from the mainstream of commercial importation of highly dutiable goods intended for commercial purposes.
- To facilitate clearance of goods under the Informal Entry Process without prejudice to the Bureau's other functions of revenue collection, and prevention of smuggling and other customs fraud.
- To prescribe a uniform and systematic procedure on the clearance of goods under the Informal Entry Process consistent with international standards and customs best practices, making full use of Information and Communications Technology (ICT)-enabled system for monitoring and control.

## ***Definition of Terms***

**Air Waybill (AWB)** — shall refer to a transport document for airfreight used by airlines and international freight forwarders which specify the holder or consignee of the bill who has the right to claim delivery of the goods when they arrive at the port of destination. It is a contract of carriage that includes carrier conditions, such as limits of liability and claims procedures. In

addition, it contains transport instructions to airlines and carriers, a description of the goods, and applicable transportation charges.

cf. CMTA, Title 1, Chapter 2, Section 102 (d)

**Bill of Lading (BL)** — shall refer to a transport document issued by shipping lines, carriers and international freight forwarders or non-vessel operating common carrier for water-borne freight. The holder or consignee of the bill has the right to claim delivery of the goods at the port of destination. It is a contract of carriage that includes carrier conditions, such as limits of liability and claims procedures. In addition, it contains transport instructions to shipping lines and carriers, a description of the goods, and applicable transportation charges.

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

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

**Bureau** — shall refer to the Bureau of Customs.

**Clearance** — shall refer to the completion of customs and other government formalities necessary to allow goods to enter for consumption, warehousing, transit or transshipment, or to be exported or placed under another customs procedure.

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

**Commercial Quantity** — shall refer to the quantity for a given kind or class of articles, which are in excess of what is compatible with and commensurate to the person's normal requirements for personal use.

cf. CAO No. 2-2016 on "Imported Goods with De Minimis Value Not Subject to Duties and Taxes"

**Conditionally Tax and/or Duty-Exempt Importation** — shall refer to goods exempt from the payment of import duties and/or taxes upon compliance with certain formalities prescribed under pertinent customs issuances.

cf. CMTA, Title VIII, Chapter 1, Section 800, first par.

**Formal Entry Process** — shall refer to the cargo clearance process for imported shipments considered to be of commercial nature which are those in excess of FOB or FCA value limitation for informal entry and those for which the informal entry process may not be used, subject to the exceptions provided under the CMTA.

**Free Carrier (FCA)** — shall mean that the seller delivers the goods to the carrier or another person nominated by the buyer at the seller's premises or another named place. The parties are well advised to specify clearly as possible the point within the named place of delivery, as the risk passes to the buyer at that point.

cf. CAO No. 02-2016 on "Imported Goods with De Minimis Value Not Subject to Duties and Taxes", Section 3.3.

**Free on Board (FOB)** — shall mean that the seller delivers the goods on board the vessel nominated by the buyer at the named port of shipments or procures the goods already delivered. The risk of loss of or damage to the goods passes when the goods are on board the vessel, and the buyer bears all costs from that moment onwards.

cf. CAO No. 02-2016 on "Imported Goods With De Minimis Value Not Subject to Duties and Taxes", Section 3.4.

**Goods** — shall refer to articles, wares, merchandise and any other items which are subject of importation or exportation.

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

**Goods Declaration** — shall refer to a statement made in a manner prescribed by customs laws, rules and regulations for the entry or admission of imported goods.

cf. CMTA, Title I, Chapter 2, Section 102 (y); cf. RKC, General Annex, Chapter 2 "Definitions", 19/F8

**Goods of Commercial Nature** — shall refer to goods that are intended to be used solely for commercial purpose, including but not limited to, sale, lease, hire or barter.

**Household Effects** — shall refer to furniture, dishes, linens, libraries and similar household furnishing for personal or family

cf. CAO No. 01-2018

**House Airway Bill (HAWB)** — shall refer to an airway bill covering a single, individual shipment or consignment issued by the freight forwarder or consolidator to the consignor or sender containing the names and addresses, respectively, of both the consignor or sender and the consignee or receiver and the detailed, specific description of the goods shipped through air.

cf. CAO No. 01-2018

**House Bill of Lading (HBL)** — shall refer to a bill of lading covering a single, individual shipment or consignment issued by the freight forwarder to the consignor or containing the names and addresses, respectively, of both the consignor or sender and the consignee or receiver and the detailed, specific description of the goods shipped through sea.

cf. CAO No. 01-2018

**Informal Entry Process** — shall refer to the clearance process for imported goods with FOB or FCA value of less than Fifty Thousand Pesos (P50,000.00) and personal and household effects or goods, not in commercial quantity, not for sale, lease, hire or barter and other shipments covered under Section 4 of this CAO.

**Lodgement** — shall refer to the electronic registration of a goods declaration with the Bureau, in a manner prescribed under customs laws, rules and regulations.

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

**Non-Commercial Goods** — shall refer to goods, not otherwise falling under the definition of personal and household effects that are not intended to be used for any commercial purposes, including sale, lease, hire or barter.

**Off-dock Customs Facilities and Warehouses (CFW)** — shall refer to a customs facility located outside the airport or seaport established for temporary storage of goods. It is considered part of customs premises under the exclusive control, direction and management of the Bureau.

**Personal Effects** — shall refer to commodities whether new or used, for personal use or consumption and not for commercial purposes, such as wearing apparel, personal adornments, electronic gadgets, toiletries, or similar items.

cf. CAO No. 01-2018

**Prohibited Goods** — shall refer to the following goods, the importation and exportation of which are prohibited:

- Written or printed goods in any form containing any matter advocating or inciting treason, rebellion, insurrection, sedition against the government of the Philippines, or forcible resistance to any law of the Philippines, or written or printed goods containing any threat to take the life of, or inflict bodily harm upon any person in the Philippines;
- Goods, instruments, drugs and substances designed, intended or adapted for producing unlawful abortion, or any printed matter which advertises, describes or gives direct or indirect information where, how or by whom unlawful abortion is committed;
- Written or printed goods, negatives or cinematographic films, photographs, engravings, lithographs, objects, paintings, drawings or other representation of an obscene or immoral character;
- Any goods manufactured in whole or in part of gold, silver or other precious metals or alloys and the stamp, brand or mark does not indicate the actual fineness of quality of the metals or alloys;
- Any adulterated or misbranded food or goods for human consumption or any adulterated or misbranded drug in violation of relevant laws and regulations;
- Infringing goods as defined under the Intellectual Property Code and related laws; and
- All other goods or parts thereof which importation are explicitly prohibited by law or rules and regulations issued by the competent authority.

cf. CMTA, Title I, Chapter 3, Section 118



**Provisional Goods Declaration** — shall refer to a goods declaration made in a manner prescribed by customs laws, rules and regulations for the entry or admission of imported goods pending submission of information or supporting documents, clearances or permits required by the Bureau or other regulatory agencies.

**Regulated Goods** — shall refer to goods, the importation and exportation of which are subject to regulation and shall only be allowed after securing the necessary clearances, licenses, and any other requirements prior to importation or exportation. In case of importation, submission of requirements after arrival of the goods but prior to release from customs custody shall be allowed but only in cases provided for by governing laws or regulations.

cf. CMTA, Title I, Chapter 3, Section 117

**Restricted Goods** — shall refer to the following goods, the importation and exportation of which are prohibited, except when authorized by law or regulation:

- Dynamite, gunpowder, ammunitions and other explosives, firearms and weapons of war, or parts thereof;
- Roulette wheels, gambling outfits, loaded dice, marked cards, machines, apparatus or mechanical devices used in gambling or the distribution of money, cigars, cigarettes or other goods when such distribution is dependent on chance, including jackpot and pinball machines or similar contrivances, or parts thereof;
- Lottery and sweepstakes tickets, except advertisements thereof and lists of drawings therein;
- Marijuana, opium, poppies, coca leaves, heroin or other narcotics or synthetic drugs which are or may hereafter declared habit forming by the President of the Philippines, or any compound, manufactured salt, derivative, or preparation thereof, except when imported by the government of the Philippines or any person duly authorized by the Dangerous Drugs Board, for medicinal purposes;
- ·Opium pipes or parts thereof, of whatever material; and
- Any other goods whose importation and exportation are restricted.

The restriction to import the above stated goods shall include the restriction on their transit.

cf. CMTA, Title I, Chapter 3, Section 119.

**Tax Exemption Indorsement (TEI)** — shall refer to an indorsement from the Department of Finance-Revenue Office (DOF-RO) embodying the specific tax exemption granted on importations, issued to a specific individual or entity, authorizing

the Bureau to release the specified shipment in accordance with law and pertinent customs rules and regulations applicable to the specified exempted shipment.

cf. DOF-RO Tax Exemption Manual.

## **General Provisions**

- The following shipments shall be cleared through Informal Entry Process:
  - Goods of Commercial Nature with FOB or FCA value of less than Fifty Thousand Pesos (P50,000.00).
  - Personal and household effects or goods, not in commercial quantity, whether or not subject to duties and/or taxes.
  - Conditionally Tax and/or Duty-Exempt Importations under Section 800 of the CMTA:
    - Importation of Returning Residents and OFWs as embodied separately in CAO No. 6-2016.
    - Balikbayan Boxes sent to families or relatives by Qualified Filipinos While Abroad and consolidated shipment of duty and tax-free Balikbayan boxes as embodied separately in CAO No. 1-2018
    - Shipments containing wearing apparel, goods of personal adornment, toiletries, portable tools and instruments, theatrical costumes and similar effects accompanying travelers, or tourists, or arriving within a reasonable time before or after their arrival in the Philippines, which are necessary and appropriate for the wear and use of such persons according to the nature of the journey, their comfort and convenience subject to conditions as may be required by the DOF and the Bureau.
    - Shipments containing Personal and household effects belonging to foreign consultants and experts hired by, or rendering service to, the government, and their staff or personnel and families accompanying them or arriving within a reasonable time before or after their arrival in the Philippines, in quantities and of the kind necessary and suitable to the profession, rank or position of the person importing said items, for their own use and not for barter, sale or hire, subject to conditions as may be required by the DOF and the Bureau.
    - Shipments containing professional instruments and implements, tools of trade, occupation or employment, wearing apparel, domestic animals, and personal and household effects belonging to persons coming to

cf. CMTA, Title VIII, Chapter 1, Section 800 (f)

cf. CMTA, Title VIII, Chapter 1, Section 800 (g)

cf. CMTA, Title VIII, Chapter 1, Section 800 (h-1)

cf. CMTA Law, Title VIII, Chapter 1, Section 800 (h-2)

settle in the Philippines or Filipinos or their families and descendants who are now residents or citizens of other countries, such parties hereinafter referred to as overseas Filipinos subject to conditions as may be required by the DOF and the Bureau.

cf. CMTA Law, Title VIII, Chapter 1, Section 800 (i)

- Shipments containing Importations for the personal or family use of members and attachés of foreign embassies, legations, consular officers and other representatives of foreign governments and for official use subject to conditions as may be required by the Department of Foreign Affairs (DFA), DOF and the Bureau.

cf. CMTA Law, Title VIII, Chapter 1, Section 800 (i).

- Coffins or urns containing human remains, bones or ashes, used personal and household effects (not merchandise) of the deceased person, except vehicles, the FCA or FOB value of which does not exceed one hundred fifty thousand pesos (P150,000.00).

- Shipments containing personal and household effects of any officer or employee of the DFA, including any attaché, civil or military or member of the staff assigned to a Philippine diplomatic mission abroad by the Department or any similar officer or employee of other departments assigned to any Philippine consular office abroad, or any AFP military personnel accorded assimilated diplomatic rank or on duty abroad who is returning from a regular assignment abroad, for reassignment to the home office, or who dies, resigns, or is retired from the service subject to conditions as may be required by the DFA, DOF and the Bureau.

cf. CMTA Law, Title VIII, Chapter 1, Section 800 (aa).

- Those falling under the remaining sub-paragraphs of Section 800 of CMTA, Conditionally Tax and/or Duty Exempt Importations shall fall under Informal Entry Process provided that its FOB or FCA value as determined by the Bureau is less than fifty thousand pesos (P50,000.00).
- Clearance of previously imported diplomatic supplies and equipment of foreign embassies and tax-exempt institutions sold to a non-privileged buyer shall be manually processed under the Informal Entry Division.
- Importation of motor vehicles, motorcycles and motor scooters regardless of the consignees, including those under Section 800 of the CMTA, shall be under the Formal Entry Process.

## ***Operational Provision***

- **Lodgement and Filing of Goods Declaration.** Goods declaration shall be lodged with the Bureau's E2M system and shall be filed at the Informal Entry Division (IED) or equivalent unit of the port concerned. The declarant shall accomplish, submit and register the goods declaration online following a prescribed format.

Pending implementation of the Informal Entry System, the declarant shall file the goods declaration using the Informal Import Declaration and Entry (IIDE) BC Form No. 177.

- **Documentary Requirements.** The goods declaration shall be signed by the declarant and/or the customs broker, duly notarized and submitted to the IED or equivalent office or unit through the Customer Care Center (CCC), with the following supporting documents:
  - BL/HBL or AWB/HAWB;
  - Commercial invoice or any other verifiable commercial document evidencing value;
  - Packing list or any other similar document that contains the itemized specific information of the importation;
  - Gate Pass BC Form No. 201 for airport, in case of manual filing; and
  - Other documents as may be required by rules and regulations, such as:
    - Import authority, permit, clearance or license for imported goods listed in the official list of regulated goods as posted in the BOC website. For this purpose, the Bureau shall periodically update the official list of regulated goods;
    - Sanitary and Phytosanitary (SPS) certificate, if applicable;
    - Authority to Release Imported Goods (ATRIG), if applicable; and
    - Tax Exemption Indorsement (TEI).
- **Period to Lodge Goods Declaration.** Goods declaration must be lodged within fifteen (15) calendar days from the date of discharge of the last package from the vessel or aircraft. The period for the lodgement of the goods declaration may be adjusted by the Commissioner.

The period to lodge the goods declaration may, upon written request, be extended on valid grounds for another fifteen (15) calendar days subject to the approval of the Collector of

cf. CMTA, Title IV, Chapter 1, Section 414

Customs, as may be authorized by the Commissioner. Provided, that the request is made before the expiration of the original period within which to lodge the goods declaration and is based on the following grounds:

- Fraud committed against the owner, importer or consignee;
- Accident;
- Mistake;
- Excusable negligence;
- Force majeure;
- Technical issues as certified by the Management Information System Technology Group (MISTG);
- Other analogous circumstances

Request for extension shall be acted upon within three (3) working days otherwise the request for extension shall be deemed approved. The 15-day extension period to lodge the goods declaration shall retroact to the day immediately after the expiration of the original period. No further extension shall be allowed.

The right to request for an extension to lodge a goods declaration before the expiration of the original period, if applicable, shall be without prejudice to the option of the importer to lodge a Provisional Goods Declaration.

- **Provisional Goods Declaration.** Provisional Goods Declaration (PGD) may be allowed in order to facilitate trade and to prevent goods from being declared abandoned. The Bureau shall assign a specific code to identify that the goods declaration is provisional in nature upon lodgement. Goods declaration shall be considered full and complete insofar as supporting documents and information are concerned if the declarant does not indicate the provisional nature of such lodgement.
  - The filing of Provisional Goods Declaration shall be allowed under the following circumstances:
    - When no regulatory permit, clearance or license has been presented at the time of lodgement, provided that the importer has filed his application for such permit, clearance or license, prior to the departure of the goods from the country of origin or the arrival of the goods into the Philippines, depending on the policy of the concerned regulatory agency;
    - When the TEI has not been issued, provided an application has already been filed at the time of lodgement; or

cf. CMTA, Title VI, Chapter 1, Section 407, 3rd paragraph; cf. RKC, General Annex, Chapter 3(b) "The Goods declaration", Sections 3.23 and 3.24.

Republic Act No. 11032 "Ease of Doing Business Act", Section 9 (b)(1).

CMTA, Title IV, Chapter 1, Section 403; cf. RKC, General Annex, Chapter 3(a) "Goods declaration format and contents," Section 3.13.

- Any other situation where the declarant lacks certain information or document to make a complete goods declaration provided it is not due to the declarant's negligence or fault.
- Lodgement of Provisional Goods Declaration may be allowed provided the following documents are presented:
  - Pro forma invoice;
  - Duly endorsed BL or AWB, or in the absence thereof, a written order by the carrier or agent of the vessel or aircraft;
  - Advanced copies of Certificate of Origin, if applicable; and
  - Duly notarized undertaking by the declarant that the other supporting documents required shall be submitted within forty-five (45) calendar days from lodgement of Provisional Goods Declaration. The 45day period may be extended for another 45 days for valid reasons upon approval of the written request by the Collector of Customs.

cf. CMTA, Title IV, Chapter 1, Section 403, 1st paragraph; cf. RKC, General Annex, Chapter 3(b) "The Goods declaration", Section 3.17.

The original grounds for filing a Provisional Goods Declaration should be the same reasons for the extension of the period to submit the required document. Further, the request for extension of period to submit the required documents shall be under pain of falsification for untruthful narration of facts.

- **Effects of Provisional Goods Declaration.**
  - If the Collector of Customs accepts a provisional goods declaration, the duty and tax treatment of the goods shall not be different from that of goods with complete declaration;
  - Tentative assessment of duties, taxes and other charges on goods covered by a provisional goods declaration shall be completed upon final readjustment and submission by the declarant of the additional information or documentation required to complete the goods declaration within forty-five (45) calendar days from the lodgement of the provisional goods declaration, subject to extension period of another forty-five (45) days for valid reasons.
- The conditional release of goods under provisional goods declaration shall be governed by the following rules:
  - In case of regulated shipments, the conditional release of goods shall not be permitted unless the regulatory agency concerned allows [note: In cases where regulatory agency through its existing regulations allows the submission of permit, clearance or license

cf. CMTA, Title IV, Chapter 1, Section 403, 2nd paragraph; cf. RKC, General Annex, Chapter 39b) "The Goods declaration", Section 3.14.

after arrival of the goods but prior to release from customs custody, e.g., Bureau of Internal Revenue (BIR) Authority To Release Imported Goods (ATRIG), Bureau of Product Standard (BPS) Import Commodity Clearance (ICC), National Telecommunications Commission (NTC) Clearance, where the regulatory agency allows post arrival issuance of such permit, clearance or license], such release, subject to the following conditions:

- Goods shall be delivered to the importer's premises for storage and shall not be disposed until the required permit, clearance or license is issued and submitted to the Bureau within the prescribed period.
- A specific and sufficient security shall be required to cover the duties, taxes and other charges of the goods, except in case of importers enrolled in any of the trade facilitation programs of the Bureau where a general security or an undertaking may be required in lieu of a security.
- In all other cases, the conditional release of goods provisionally declared shall be subject to the following rules:
  - A specific and sufficient security shall be required to cover the amount of duties, taxes and other charges that shall be collected when the lacking information or document is not submitted within the prescribed period.
  - In case of highly compliant importers such as those enrolled in any of the trade facilitation programs of the Bureau or when the ground for provisional goods declaration does not affect the final computation of duties, taxes and other charges, no security shall be required for the conditional release of the goods.
- Effects of the non-compliance with the conditions for the release of goods under provisional goods declaration.
  - In case the declarant fails to submit the required permit, clearance or license from the regulatory agency within the prescribed period, the regulated goods shall be subject to seizure, provided due notice is given to the declarant.
  - In case of release under the provisional goods declaration due to the lack of import documents to assess the correct duties, taxes and other charges, any security posted or undertaking submitted shall be subject to forfeiture for failure of the declarant to submit the required supporting documents or

cf. CMTA, Title XV, Section 1507

cf. CMTA, Title XV, Section 1507

cf. CMTA, Title XV, Section 1507

information within the prescribed period; Provided that due notice is given to the declarant, and without prejudice to any other legal remedy to recover duties, taxes and other charges that may be due on the importation.

- **Abandonment, Kinds and Effects of.** The provisions on abandonment under Chapter 6, Title XI of the CMTA shall also apply to goods cleared under the Informal Entry Process.
- **Examination.** Examination of goods, when required by the Bureau, shall be conducted immediately after the goods declaration has been lodged.
  - **Grounds of the Conduct of Physical Examination**
    - The goods are electronically selected for physical examination;
    - The goods are subject of an Alert Order issued by the competent authority;
    - When the goods declaration is selected for documentary check only but there are issues and controversies surrounding the goods declaration and the import clearance process;
    - It is directed in writing by the Commissioner on account of a derogatory information, in which case the shipment is considered alerted or subject to pre-lodgement control of the Bureau;
    - The importer or declaration requests for the examination of the goods;
    - When the image result after non-intrusive inspection raises suspicion of irregularity that requires further physical examination; or
    - When goods are cleared at the Off-dock CFW and no baggage or pallet x-ray machine is available.
  - **Types of Examination of Goods under Informal Entry Process.**
    - Unless an x-ray machine is installed, a mandatory physical examination shall be conducted for goods of a commercial nature with FOB or FCA value less than fifty thousand pesos (Php50,000.00) transferred to Off-dock CFW and other shipments subject of this CAO.
    - Mandatory x-ray inspection for all containerized cargo under the Informal Entry Process shall be conducted prior to assessment and payment of corresponding duties and taxes based on the documents presented. In cases where the x-ray image raises suspicion of irregularity, physical examination shall be conducted.
    - Mandatory x-ray inspection shall be conducted for all goods intended for airport warehouses and/or composite warehouses.

cf. CMTA, Title IV, Chapter 2, Section 420.



- The personal baggage or shipments of a diplomatic agent shall be exempt from inspection, unless there are serious grounds to believe that it contains articles not covered by the exemptions mentioned in paragraph 1 of Article 36 of the Vienna Convention on Diplomatic Relations, or the importation or exportation of the articles is prohibited by law or controlled by the quarantine regulations of the Philippines. Such inspection shall be conducted only in the presence of the diplomatic agent or of his authorized representative.
- **Risk Management Application.** For the application of risk management, the Bureau shall utilize profiling techniques in the determination of the risk imports using selectivity parameters as may be determined by the Bureau.
- **Assessment.** Goods falling under Informal Entry Process shall be assessed based on existing rules and regulations.
- **Payment.** Customs duties, taxes and other charges shall be paid in cash through an Authorized Agent Bank (AAB), in-house bank, or the Collection Division of the port.

cf. Vienna Convention on Diplomatic Relations 1961.

Unless otherwise directed by the Bureau, the following procedures for the payment of duties, taxes and other charges shall be strictly observed.

- For sea shipments, the declarant/broker/importer or his authorized representative shall present the Order of Payment to the in-house Bank for acceptance of the payment using the Cash Miscellaneous Module of the BOC's E2M System. The in-house bank shall issue the Bureau of Customs Official Receipt (BCOR) which must reflect the computer-generated E2M Customs Receipt Number (ECRN). The original (white) and green copies of the BCOR must be given to the importer/broker or their authorized representative.
- In case of air shipments, the order of payment shall be presented to the BOC cashier who shall issue a BCOR evidencing payment of duties and taxes and other charges due.

The BOC Cashier shall also issue and sign the gate pass (BC Form No. 201) and shall forward the same together with the BCOR to IED or equivalent unit for signature of the COO 111 and COO V.

- **Release of Shipments.** Once payment has been confirmed, the Bureau shall electronically transmit the release instruction to the respective terminal facility operator/ Off-dock CFW for the release of the goods to the proper party.

Pending full automation, the assigned Customs Operations Officer V (COO V) shall verify the BCOR presented by declarant and/or customs broker in the electronic payment system if payment has indeed been made. After verifying that the appropriate payment has been made, the COO V shall stamp on the white and green copies of the BCOR "Payment Verified" and retrieve the data corresponding to the BL of the particular IIDE. The COO V shall forward to the Chief Informal Entry Division or its equivalent unit the copies of BCOR with stamped marking "Payment Verified".

The Chief Informal Entry Division or its equivalent unit shall select from the e-manifest menu the operation "Manual Discharge" to perform manual write-off of the BL. On the "Manual Discharge Screen" of the e-manifest, the Chief Informal Entry Division or its equivalent unit shall encode the following data corresponding to the said shipment:

- Consignee's TIN
- Consignee's Name
- Broker's TIN
- Broker's Name e. Registration Serial — the value is always (I) which stands for Informal Entry
- Registration Number — the assigned number (Entry No.) of IIDE.
- Registration Date (mm/dd/yy)
- Transit Shed Code — the code for the Location of the goods assigned to the Port Operators/ Container Yard- Container Freight Station (CY-CFS), Off-dock Customs Facilities and Warehouse Operators
- Reference Year — the year of the Informal Entry Goods Declaration
- Declaration Office Code — customs office code of the port
- Commodity Code
- Total Number of Packages
- Packaging Type
- Total Gross Weight

The manual discharge shall trigger the electronic transmission of the release instruction to the respective terminal facility operator/Off-dock CFW for the release of the goods to the proper party.

## ***Fees and Charges***

The Bureau shall collect Import Processing fees, Container Security fees and Documentary Stamp Tax for goods declaration lodged under the Informal Entry Process at rates to be prescribed under a separate CAO on Customs Service Fees, Dues, and Charges.

## ***Adjustment of Value of Goods of Commercial Nature***

The Commissioner may recommend the increase or decrease of the threshold value of Goods of Commercial Nature cleared through the Informal Entry Process, subject to the approval of the Secretary of Finance.

cf. CMTA, Title IV, Chapter 1, Section 402

## ***Use of ICT-enabled Customs Automated System***

To enhance customs control and support a cost-effective customs operations geared towards a paperless customs environment, the Bureau shall, after due consultation with directly affected parties and stakeholders, develop, implement, or outsource an ICT-enabled customs cargo clearance system for informal entry process based on international standards. Towards this end, the Bureau shall communicate, exchange and process trade-and logistics-related information in the national and international level for the efficient and prompt clearance of goods and commodities in a technology-neutral and secured infrastructure for business, industries, and government.

## ***Penal Provision***

Any person who makes or attempts to lodge, process and clear imported goods by means of false or fraudulent statements, shall be subject to sanctions and penalties provided under Section 1401, Chapter 1, Title XIV of the CMTA and other applicable penal provisions.

## ***Repealing Clause***

All other rules and regulations issued by the Bureau which are inconsistent with this Order are deemed repealed or modified accordingly.

## ***Separability Clause***

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

## ***Review***

This CAO shall be reviewed every three (3) years and be amended or revised, if necessary.

## ***Effectivity***

This CAO shall take effect thirty (30) days after its complete publication in the Official Gazette or a newspaper of general circulation.

The Office of the National Administrative Registrar (ONAR) of the UP Law Center shall be provided three (3) copies of this CAO.

# CMO NO. 20-2021

Issue Date: July 8, 2021

## ***Objectives***

- To effectively implement an Automated Inventory Management System (AIMS) for Customs Bonded Warehouses (CBWs) by optimizing the use of Information and Communication Technology (ICT) for a more effective and transparent monitoring, supervision and control of CBW operations.
- To establish a tool that will assist the Bureau of Customs (Bureau) to efficiently monitor the inventory of bonded goods from their entry into the CBWs until liquidation of Warehousing Goods Declaration;
- To protect against revenue loss caused by possible diversion of raw materials, unauthorized withdrawals or ghost exportations;
- To generate real time data on warehousing activities/operations for prompt reporting to the Commissioner of Customs and other Bureau officials; and
- To establish a schedule of fees to be paid by-CBW operators, accredited members of Customs Common Bonded Warehouses (CCBW), Sub-contractors and client/end-users for the maintenance and operations of the AIMS.

## ***Scope***

This Order shall provide the guidelines in the operations and use of AIMS for imported raw materials entered into registered CBWs, regardless of type or classification.

## ***Definition of Terms***

**Accredited Member** - shall refer to a person or company accredited by the Bureau, and jointly with the Garments and Textile Industry Development Office (GTIDO) in case of garments/textile, to be a member of a CCBW.

**Automated Inventory Management System (AIMS)** - shall refer to the automated system to be adopted by the CBW operator as a tool to determine and monitor the stock inventory of bonded goods from the time of its entry into the CBW up to liquidation of the goods declaration covered by the Warehousing Single Administrative Document (W-SAD).

**Authority to Transfer** — shall refer to the document issued by the District Collector to a CBW allowing transfer or sale of bonded raw materials, semi-finished or finished products to another CBW, member of a CCBW, clients/end-users of an Industry Specific Customs Bonded Warehouse (ICBW), subcontractor, or Freeport Zone locator for subsequent export.

**Certificate of Identification (CI)** — shall refer to the document certifying that the finished products to be exported is from a particular W-SAD, and also to determine whether or not the bonded materials subject of a particular entry is partially or fully consumed.

**Certificate of Inspection and Loading (CIL)** — shall refer to the document issued by the Container Control and Cargo Division (CCCD) or equivalent unit certifying the conduct of inspection of the cargo for export and its actual loading on the exporting carrier.

**Customs Bonded Warehouse (CBW)** – shall refer to a warehouse facility licensed by the Bureau to import, receive, and store, without payment of duties and taxes and under bond, goods, raw materials, accessories and packing materials either for manufacture into finished products for export or for storage for the account of authorized end-users or clients.

**Formula of Manufacture (FOM)** — shall refer to the document issued by the duly authorized government institution to, the CBW operator, determining the raw material usage and wastages of a particular finished product for export and subsequent liquidation. This is also referred to as Formula of Conversion (FOC).

**Liquidation of Raw Materials** — shall refer to the process of accounting the usage of bonded raw materials, including wastages, in the manufacture of finished products for export as against the importation of raw materials by CBWs using the FOM.

**Sub-contractor** – shall refer to a person or company licensed by the Bureau, and GTIDO in case of garments, to undertake or perform, for a definite period, certain manufacturing operations or activities incidental to the manufacture of bonded raw materials into finished products in behalf of a licensed CBW in cases where the latter's facilities are insufficient to address its immediate requirements or due to lack of material time to meet export commitments.

## ***Administrative Provisions***

- All CBWs granted License to Operate by the Bureau shall implement the AIMS of the -service provider accredited by the Bureau.
- Prior to the implementation of the AIMS, the following pre-requisites must be complied with to ensure the efficient operation of the said system:
  - Client profile of all active CBWs shall be transmitted by the Bureau to the AIMS. All CBWs, including members of CCBW must have their own assigned unique warehouse codes to ensure the accuracy of inventory of the specific goods stored in the CBW;
  - All users shall be required to register in the AIMS to allow them to use the system based on their respective roles or functions; and
  - The registered CBW operator or its authorized representative must upload. the following to the AIMS prior to the implementation or roll-out to all ports of the said system to ensure efficient processing, accurate computation of inventory, liquidation of raw materials, and generation of other required reports:
    - Approved specific item code and product code for each importable item based on the approved Statement of Monthly Raw Materials Importation Requirements (SMRMIR);
    - Approved ITDI FOM/FOC;
    - List of Accredited Members of CCBW with corresponding unique warehouse codes, if applicable;
    - List of registered sub-contractor, clients/end-users of ICBW, if applicable; and
    - Other documents as may be required.
- The CBW operator or duly authorized representative must upload the latest inventory a day prior to the implementation/rollout of the AIMS. The latest inventory is critical to ensure the accuracy of the inventory system as well as the liquidation of raw materials.
- The CBW operator or its duly authorized representative shall upload in the AIMS all documents or attachments required by the Bureau in PDF format. The size of the PDF format must not exceed 20 MB. In case the file is more than the required size, uploading of PDF format may be done in separate files.

- The AIMS shall automatically update the account of the CBW operator and its accredited member warehouse, Sub-contractor, and client/end-user, if applicable, based on actual approved transactions processed in the AIMS.
- The AIMS withdrawal system is based on a first-in first-out (FIFO) scheme. The FIFO scheme is crucial in the monitoring of period of storage of goods in the CBW warehouse, thus it must be strictly followed.

## ***Operational Provisions***

- **Direct Filing of Warehousing Goods Declaration at Port of Discharge.**
  - The Electronic to Mobile (E2M) System automatically transmits to the AIMS all Goods Declaration for Warehousing (W-SAD) with "Paid" status where data is automatically populated to the AIMS.
  - The CBW operator or its duly authorized representative shall search and select the transmitted E2M W-SAD using its reference number for the creation of the Entry/Arrival Declaration-Raw Materials (EDRM) which is system generated and with its own reference number.
  - The CBW operator or their duly authorized representative shall edit the Item Details in the EDRM by inputting the unit of measure (UOM) quantity and specific item product code.
  - The following documents shall be uploaded by the CBW operator or its duly authorized representative in the AIMS in PDF format:
    - W-SAD, all pages, including rider;
    - Bill of Lading/Air Waybill;
    - Packing List;
    - Invoice;
    - Import Permits (if applicable);
    - Electronic Tracking of Containerized Cargo (E-TRACC) Upload Manifest, if containerized; and
    - Transfer Note (Boatnote), if Less Container Load (LCL).
  - The AIMS shall validate if the items declared is within the SMRMIR.
    - If the item is within the allowable quantity and the product code is included in the List of Importables (LOI) as indicated in the SMRMIR, the AIMS shall indicate that the **"Declaration is Successfully Validated"** and the data is saved in the AIMS. The CBW operator or its duly authorized representative will submit the EDRM in the AIMS.



- If the quantity exceeds the remaining balance in the SMRMIR for a particular product code the AIMS issues a system generated remarks informing of the excess. However, the information is still saved in the AIMS with said Remarks reflected in the Header and Item Details page. The CBW operator may still submit EDRM in the AIMS.
- The system will not allow the saving of the EDRM if the item product code is not found in the LOI or AIMS Product Masterlist. The Product Masterlist contains the LOI and finished product of the CBW.

Item product code not found in the approved LOI shall be subject for appropriate action of the Bureau in accordance with customs laws, rules and regulations.

Item product code not found in the AIMS Product Masterlist shall be updated by the assigned account officer as long as the item product code is in the approved or amended LOI.

- The CBW Warehouseman shall retrieve the EDRM and the supporting documents and verify the declaration against the actual shipment.
- If there are remarks on the EDRM as reflected in the AIMS, the Warehouseman shall require the CBW operator or its duly accredited representative to pay the required duties, taxes and other charges due on the excess items in accordance with the customs laws, rules and regulations, and to amend the EDRM accordingly.
- The CBW operator or duly authorized representative shall lodge a goods declaration for consumption (C-SAD) in the E2M System and pay the required duties, taxes and other charges. The CBW operator shall upload a copy of the C-SAD and the Statement of Settlement of Duties and Taxes (SSDD) at the AIMS.
- To amend the EDRM, the CBW operator shall input the actual quantity entered for warehousing.
- The Warehouseman shall verify the quantity declared in the C-SAD with the reported excess in the SMRMIR before approving the amended EDRM.
- If the quantity is within the remaining SMRIR and product code in the LOI, the Warehouseman shall tag the EDRM as **"Completed"**. The AIMS automatically updates the current inventory of the CBW.

Once the EDRM is tagged "**Completed**", subsequent transactions like withdrawal, transfer, and liquidation can be performed already in the AIMS.

- The reckoning date for the storage period will be the date the EDRM has been tagged as "**Completed**" in the AIMS by the CBW Warehouseman.

The Warehouseman shall tag the W-SAD as completed when all the containers covered by the particular W-SAD have arrived at the CBW and the electronic customs seal attached on the last container has been disarmed and has been reflected under the e-TRACC system as "**Tag Received**".

- **Lodgement of Transit Warehousing Goods from Customs Zone to CBW.**

- The E2M System automatically transmitted to the AIMS all Goods Declaration for Transit (covered by T-SAD) with "**Paid**" status where data is automatically populated to the AIMS.
- The CBW operator or duly authorized representative shall search and select the transmitted T-SAD using its reference number for the creation of the EDRM which is system generated and with its own reference number.
- The CBW operator or its duly authorized representative shall edit the Item Details in the EDRM by inputting the unit of measure (UOM) quantity and specific item product code.
- The CBW operator or its duly authorized representative shall upload the following documentary requirements in PDF format to the AIMS:
  - T-SAD, all pages, including rider;
  - Bill of Lading/Airway Bill;
  - Invoice;
  - Packing List;
  - Import Permit, if applicable;
  - e-TRACC Upload Manifest, if containerized; and
  - Transfer note (Boatnote), if LCL.
- The AIMS shall validate if the items declared is within the SMRMIR.
  - If the item is within the allowable quantity and the product code is included in the LOI as indicated in the SMRMIR, the AIMS shall indicate that the "**Declaration is Successfully Validated**" and the data is saved in the AIMS. the CBW operator or its duly authorized representative will submit the EDRM in the AIMS.

- If the quantity exceeds the remaining balance in the SMRMIR for a particular product code, the AIMS issues a system generated remarks informing of the excess. However, the data is still saved in the AIMS with said Remarks reflected in the Header and Item Details page. The CBW operator may still submit EDRM in the AIMS.
- The system will not allow the saving of the EDRM if the item product code is not found in the LOI or AIMS Product Masterlist.

Item product code not found in the approved. LOI shall be subject for appropriate action: of the Bureau in accordance with customs laws, rules and regulations.

Item product code not found in AIMS Product Masterlist shall be updated by the assigned account officer as long as the item product code is in the approved or amended LOI.

- Upon arrival, the Warehouseman shall tag the EDRM as **"Completed"**.
- The reckoning date for the storage period will be the date the EDRM has been tagged as **"Completed"** in the AIMS by the CBW Warehouseman.
- The Warehouseman shall tag the EDRM as **"Completed"** when all the containers covered by the particular T-SAD have arrived at the CBW and the electronic customs seal attached on the last container has been disarmed and has been reflected under the e-TRACC system as **"Tagged Received"**.
- The CBW Warehouseman shall ensure that no stripping of container van shall be done unless the Goods Declaration for Warehousing of transit goods has been filed, processed by Bureau and **"Paid"** in the QM System.
- **Lodgement of Warehousing Goods Declaration Re-Entry**
  - The corresponding Goods Declaration for Warehousing re-entry must be filed in the QM System within (5) days from the date the Transit EDRM was as **"Completed"** in the AIMS.
  - Prior to the lodgement of W-SAD, the CBW operator shall check the remarks reflected in the Header and Item Details page of the Transit EDRM for any excess in the allowable quantity for a particular product code and whether the shipment is included in the LOI.
  - If there are remarks in the Transit. EDRM, the CBW operator shall:

- Lodge a goods declaration for consumption on tie excess shipment, and those not included in the LOI; and
  - Lodge a goods declaration for warehousing for the items which are within the approved SMRMIR.
- Upon lodgement, the E2M system automatically transmits to the AIMS all W-SAD with **"Paid"** status where data is automatically populated to the AIMS.
- The CBW operator or its duly authorized representative shall search and select the transmitted E2M W-SAD using its reference number for the creation of the EDRM which is system generated and with its own reference number.
- The CBW operator must ensure that the Transit EDRM Reference Number must be indicated in the **"Previous Document Field"** of the Warehousing EDRM. This is to enable AIMS to link the Transit EDRM to the Warehousing EDRM.
- The CBW operator or duly authorized representative shall edit the **"Item Details"** in the EDRM by inputting the quantity and specific item product code.
- The CBW operator or its duly authorized representative shall upload all pages of the W-SAD, including the rider, and all pages of the C-SAD, including rider and SSDT, if applicable.
- The AIMS will again validate if tie declared quantity is still within the remaining balance of the SMRMIR.

If the quantity is within the remaining balance of the SMRMIR and the item product code is in the LOI, the AIMS shall indicate that the **"Declaration is Successfully Valid"** and the data is saved. The CBW operator or its duly authorized representative will submit the EDRM in the AIMS.

- The Warehouseman shall retrieve the Warehousing EDRM and tag the EDRM as **"Completed"** and subsequent transactions like withdrawal, transfer and liquidation can be performed already in the AIMS.
- If the Warehouseman still finds discrepancy during the unloading of the goods, he/she shall reject the Warehousing EDRM and perform any of the following:
  - Require the CBW operator to pay duties, taxes and other charges;
  - Recommend the issuance of Warrant of Seizure and Detention (WSD) against the shipment; or
  - Any other action as may be warranted under the circumstances.

- **Withdrawal of Goods from the CBW for Production.** The CBW operator or its duly authorized representative shall, within the prescribed storage period, apply for withdrawal of the bonded goods for production. The principle of first-in-first-out (FIFO) system must be observed in the withdrawal of goods for production.
  - The CBW operator or its duly authorized representative shall prepare the Requisition Slip and upload it to the AIMS and create the Withdrawal Declaration in the AIMS.
  - The CBW Warehouseman shall validate the documents uploaded by the CBW operator or its duly authorized representative and check if the goods being requisitioned are still physically stored in the warehouse.
  - The CBW Warehouseman shall act within twenty-four (24) hours from receipt of the request, without prejudice to whatever administrative sanctions that may be imposed against the Warehouseman for any delay in the approval thereof to the detriment of the CBW operator.
  - Once approved, the CBW Warehouseman shall allow the release of the goods from the CBW raw materials compartment to the production area.
  - The AIMS shall automatically update the inventory system upon confirmation by the Warehouseman of the actual withdrawal.
  - Withdrawal of any raw materials, even for production, without the approval of the Warehouseman shall constitute unauthorized withdrawal.
- **Withdrawal of Goods from CBW for Local Sales.** Withdrawal of goods for local or domestic consumption shall be allowed only upon approval by the District Collector and after payment of duties and taxes.
  - The CBW operator or its duly authorized representative shall submit tie letter-request for the withdrawal of the goods to the District Collector through the Operating Division concerned.
  - Once the letter-request is approved by the District Collector or authorized Customs Officer, the CBW operator shall lodge the goods declaration for consumption (C-SAD) in the E2M system and pay the corresponding duties and taxes.
  - The CBW operator shall perform the following:
    - Create a Withdrawal Declaration-Local Sales in the AIMS;
    - Upload the approval of the District Collector or authorized official;
    - Upload all pages of the C-SAD; and
    - Submit the Withdrawal Declaration-Local Sales in the AIMS.

- The CBW Warehouseman shall retrieve the Withdrawal Declaration-Local Sales and check if the documents uploaded by the CBW operator are complete.
- The CBW Warehouseman shall only allow the withdrawal of the bonded goods if the document uploaded by the CBW Operator are complete and in order.
- The CBW Warehouseman shall confirm withdrawal in the AIMS by tagging the said declaration as **"Completed"** to update the inventory.
- **Withdrawal of Bonded Goods from the CBW for Constructive Exportation.**
  - The CBW operator or its duly authorized representative who intends to sell the bonded goods to another CBW or to a Free Zone locator shall apply in writing to the District Collector for issuance of authority to sell/transfer.
  - Upon approval of the request to sell/transfer by the District Collector or authorized Customs Officer, the CBW operator or duly authorized representative shall create a Draft Declaration for Constructive Export in the AIMS by searching the Constructive Export SAD transmitted by the E2M System.
  - The CBW operator shall then upload the following documents in the AIMS:
    - Packing List;
    - Approved Authority to Transfer/Sell;
    - Signed Certificate of Identification;
    - Sales Contract/Purchase Order/Pro-Forma Invoice; and
    - Other documents as may be required.
  - The CBW Warehouseman shall retrieve the Declaration for Constructive Export in the AIMS and check if the document uploaded by the CBW operator are complete.
  - The CBW Warehouseman shall only allow withdrawal of the bonded goods if the document uploaded in the AIMS system by the CBW operator are complete and in order.
  - The CBW Warehouseman shall the said Declaration as **"Completed"** once the goods have been actually released. After tagging, the AIMS will automatically update the inventory.
  - The Constructive Export Declaration shall be manually created in the AIMS in case the Constructive Export Declaration is not yet implemented in the E2M System. The submitted Constructive Export Declaration in the AIMS by the CBW operator shall be auto-approved by the AIMS.
- **Toll Manufacturing Process.** A CBW operator may subcontract the processing of its imported materials in case of insufficiency of operational facilities or lack of material time to meet export Provided, that only duly accredited sub-

contractors may sub-contracting jobs. Provided, further that the transfer of bonded goods to accredited subcontractors shall be subject to the approval of the District Collector or authorized Customs Officer.

- The CBW operator or its duly authorized representative shall create a Toll Manufacturing Declaration Release in the AIMS. The submitted formula of manufacture, the stages to be subcontracted shall, whenever practicable, be specified. For garment manufacturer, unless otherwise approved by GTIDO, only pre-cut or cut-to-pattern materials shall be transferred.
- The AIMS system shall automatically check and allow the submission of the Toll Manufacturing Declaration Release if the CBW has the Item in its Product Master List.
- The CBW Warehouseman shall retrieve the Toll Manufacturing Declaration Release in the AIMS, validate and approve the Toll Manufacturing Declaration Release by tagging it as "**Completed**" with remark "**Released**" in the AIMS system upon actual release of the bonded goods from the CBW.
- Once the declaration has been tagged as "**Released**", AIMS shall update the existing balance in the inventory.
- The accredited Sub-contractor shall file Withdrawal-Manufacturing Declaration in the AIMS to withdraw the transferred materials. The details to be encoded as to the quantity, UOM, description and product in the Withdrawal-Manufacturing Declaration must correspond to the details in the Toll Manufacturing Declaration Release.
- The CBW Warehouseman shall approve the Withdrawal Declaration by tagging it as "**Completed**" in the AIMS. The AIMS shall update the inventory of the accredited Sub-contractor on the goods transferred to it for production. The quantity indicated therein will be reflected as Work-In-Progress Quantity in the AIMS Inventory Report.
- **Toll Manufacturing Return.** When the sub-contracted goods are to be returned. by the accredited sub-contractors to the CBW, the following procedures shall be followed:
  - The accredited Sub-Contractor shall create Entry of Finished Goods Declaration in the AIMS after completion of the specific toll activity.
  - The CBW Warehouseman shall approve the Entry of finished Goods Declaration as "**Completed**" after verification on the existence of the finished goods. Inventory of finished goods is automatically updated by the AIMS. Once updated and the item withdrawal is completed, the inventory of the goods from the Subcontractor will then be deducted or reverted to zero.

- The CBW shall file a **Toll Manufacturing Declaration Return** in the AIMS for the return of the goods from the Sub-contractor.
- The AIMS shall automatically check and allow the submission of the Toll Manufacturing Declaration Return if the accredited Sub-contractor has the Item Code of the semi-finished goods in its Product Masterlist for finished goods.
- The CBW Warehouseman shall validate and approve the Toll Manufacturing Declaration Return by tagging it as **"Completed"** in the AIMS.
- The AIMS system shall automatically update the inventory of the CBW. The Toll Manufacturing Return Report is created automatically that is available for extraction in the AIMS system by the authorized user.
- **Transfer Declaration for Transfer of Bonded Goods Between Members of Common Customs Bonded Warehouses (CCBWD).** Transfer of bonded goods between members of a CCBWD shall follow the following procedures for the AIMS:
  - The CBW operator or its duly authorized representative who intends to sell the bonded goods to an accredited member of another CCBWD shall apply in writing to the District Collector for issuance of authority to sell/transfer;
  - Once the request to sell/transfer is approved by the District Collector or authorized Customs Officer, the requesting accredited member or its duly authorized representative shall create Transfer Declaration in the AIMS. The accredited member shall also upload the Disposition Form and other documentary requirements and submit the Transfer Declaration in the AIMS;
  - The CCBW Operator (Mother CBW) shall perform the first approval of the Transfer Declaration by tagging it as **"Completed"** in the AIMS system;
  - The CBW Warehouseman of the CCBW of origin shall confirm the release of goods from the accredited member-seller/transferrer by tagging it as **"Completed"** in the AIMS with remark as **"Released"**; and
  - The CBW Warehouseman of the receiving CCBW shall confirm the receipt of goods by tagging it as **"Completed"** in the AIMS system with remark as **"Received"**. The AIMS system shall automatically update the inventory of both the releasing CCBW and the receiving CCBW.
- **Entry of Finished Goods Declaration.**
  - The CBW Operator shall prepare a daily Production Report for finished goods produced for real-time monitoring.



The creation of the Finished Goods Declaration using the Excel File Format shall no longer require the uploading of the Production Report since the same will serve as the Production Report in the AIMS.

If the CBW operator to manually create the Entry of Finished Goods Declaration, it must also upload the daily Production Report in the AIMS.

- The CBW Warehouseman shall approve the Entry of finished. Goods Declaration in the AIMS system by tagging as "**Completed**". Tagging the Entry of Finished Goods Declaration as "**Completed**" will cause the automatic update of the current inventory of the CBW Operator in the AIMS.
- **Export Declaration.** The export declaration (Export SAD) tagged as "Assessed/Paid" in the E2M System, shall be transmitted to the AIMS in file. The Export SAD transmitted is not yet considered as final unless tie supporting documents are uploaded to the AIMS by the CBW Operator.
  - The CBW Operator or its duly authorized representative shall create Exit Declaration in the AIMS by selecting the Export-SAD uploaded to the AIMS. It shall edit the Header and Item Details to input the Item Product Code and upload the following documents in the AIMS:
    - Proforma Invoice;
    - Packing List;
    - Outward Bill of Lading/Airway Bill;
    - E-TRACC Upload Manifest;
    - Export Clearance; if applicable;
    - Export Declaration SAD from E2M System;
    - Signed Certificate of Identification; and
    - Signed Certificate of Inspection and Loading.
  - After completing the Declaration, the CBW Operator or its duly authorized representative shall submit it to the AIMS.
  - The AIMS shall check if the mode of transport is via SEA or via AIR.
  - If via SEA, the Exit Declaration shall be routed to the CCCD personnel, for approval. The CCCD personnel shall view the Declaration and perform the necessary actions as well as input remarks. Once the Declaration is approved, the Exportation Ledger will be updated.
  - If via AIR, the Exit Declaration shall be routed to tie AOD personnel: for approval The AOD personnel shall view the Declaration and perform the necessary actions. Additional instructions, observations, etc., if any, shall be inputted under the Remarks Column. Once the Declaration is approved, the Exportation Ledger will be updated.

- In case the Declaration has been disapproved/rejected, the CBW operator or its duly authorized representative will amend the Declaration and will go through the same process.
- **Wastages, Rejects and By-Products.**
  - The CBW operator or duly authorized representative shall apply in writing to the District Collector for payment of duties and taxes on the wastages, rejects and byproducts incurred in the production specifying the following:
    - W-SAD Reference Number covering the raw materials source of the waste material/by-products;
    - Description of waste material/by-products;
    - Quantity; and
    - Percentage against the quantity of imported raw materials covered by the W-SAD.
  - The CBW operator or its duly authorized representative shall create the Wastage Declaration in the AIMS.
  - The CBW operator or its duly authorized representative shall upload the processed C-SAD and SSDT to the AIMS.
  - The Account Officer of the Operating Division shall process the Wastage Declaration and manually tag the said declaration as "**Completed**" or "**Rejected**". The tagging as "**Completed**" will automatically update the Liquidation and Withdrawal Ledger.
- **Liquidation of Warehousing Goods Declarations**
  - The CBW operator or duly authorized representative shall ensure that copies of the following documentary requirements are uploaded to the AIMS:
    - **Documents of Entry of Bonded Goods**
      - Working copy of W-SAD;
      - Bill of Lading/Air Waybill;
      - Packing List/Commercial Invoice;
      - Transfer Note (Boatnote), if applicable; and
      - Licenses, Permits and other documentations, if required by law.
    - **Documents for Constructive Export**
      - Working copy of W-SAD;
      - Approved Authority to Sell/Transfer;
      - Invoice of the Seller;
      - Transfer Note (Boatnote), if applicable;
      - Packing List;
      - Certificate of Identification;
      - Goods Declaration for Constructive W-SAD; and
      - Customs EPZA Warehousing Entry (CEWE) and PEZA Form 8105 if the buyer is a Free Zone locator.

- **Document for Direct Export**
  - Outward Bill of Lading/Air Waybill;
  - Certificate of Identification;
  - Certificate of Inspection and Loading;
  - Transfer Note (Boatnote) or E-TRACC Booking, whichever is applicable;
  - Export Declaration; and
  - Invoice.
- **Documents for Payment of Wastages/Rejects or By-Products.**
  - Goods Declaration for Consumption filed for the Wastages/Rejects or By-Products;
  - Approval for payment of Wastages/Rejects or By-Products; and
  - Proof of payment of duties and taxes on Wastages/Rejects or By-Products, if applicable.
- **Signed Statement of Liquidation**
  - The CBW operator shall create the Liquidation Declaration in the AIMS by selecting the Entry Declaration W-SAD to be liquidated in the AIMS. The system will automatically map the completed Withdrawals, Transfers, and Exports' link to the W-SAD to be liquidated.
  - The CBW operator shall print the Liquidation Report from the AIMS of the subject W-SAD, have it signed by the CBW Warehouseman, assigned Account Officer and Chief of the Operating Division and upload the same in the AIMS together with the submission of the Liquidation Declaration in the AIMS.
  - The CBW Warehouseman, assigned Account Officer and Chief of the Operating Division shall be given access to the AIMS for purposes of validation and authentication of the printed Liquidation Report before they shall sign the same.
  - The Liquidation and Billing Division (LBD) shall access the AIMS, search the W-SAD submitted for liquidation and view the submitted Liquidation Excel File Report to verify and check the entries reflected therein against the Liquidation Declaration and its attachments.

If the Liquidation Declaration and attachments are in order, the said declaration and Liquidation Report shall be tagged "**Completed**" and is updated. Once Liquidation Declaration is tagged "**Completed**", the Liquidation Report is updated and the W-SAD is "**Liquidated**".

In case of rejection, the LBD shall tag the Liquidation Declaration as "**Rejected**" and provide the reason/s for rejection in the Remarks column.

## ***Fees Payable to the AIMS Service Provider***

- The AIMS Service Provider shall charge a transaction fee of Php160.00 exclusive of VAT for every lodgement of the following declarations in the AIMS:

<b>No.</b>	<b>Process/Procedure Declaration</b>	<b>Type of Declaration/Transaction</b>
1	Entry Declaration (Direct Import and Constructive Import) ( Raw Materials)	Entry/Arrival
2	Withdraw - Manufacture Declaration	Withdrawal Declaration
3	Toll Manufacturing Declaration Release or Return	Transfer Declaration
4	Transfer Declaration from Mother Warehouse to Member	Transfer Declaration
5	Entry Declaration (Finished Goods) within the CBW or Arrival from Sub-contractor	Entry/Arrival
6	Exit Declaration	Export
7	Withdraw - Local Sales Declaration (Raw Materials, Semi-Finished, or Finished Goods))	Withdrawal
8	Write off Declaration	Write off
9	Constructive Export	Constructive exportation
10	Filing of Liquidation in the AIMS	Liquidation

- If the value of the shipment is less than fifty Thousand Pesos (Php50,000.00), the CBW operator/accredited member of CCBW shall only pay for the creation of the entry declaration in the AIMS and the filing of liquidation thereof.
- Declarations made by accredited Sub-contractor in the AIMS shall not be subject to any charges.
- Generation from the AIMS of any other type of report shall not be subject to any charges.
- The Bureau shall not collect any fees on behalf of the AIMS Service Provider.
- The Bureau shall collect from the Service Provider a service fee for monitoring and supervision of AIMS equivalent to ten percent (10%) of the fees collected exclusive of VAT in accordance with the published rate for the use of the AIMS.
- The VASP Accreditation Committee (VAC) shall conduct a review of the fee structure every two (2) years and may recommend changes thereto, subject to the approval of the Commissioner.

## ***Protection and Treatment of Electronic Data from the AIMS***

- For purposes of customs procedures, electronic data coming from the AIMS Service Provider shall be acceptable and shall have legal effect, validity or enforceability as any other document or legal writing.
- The AIMS Service Provider shall be fully compliant with the requirements under the Data Privacy Act, particularly the appointment of a regular Data Protection Officer and the submission of the electronic processing system to the National Privacy Commission.
- The AIMS Service Provider shall likewise be fully compliant with the guidelines issued by the Philippine Competition Commission in so far as processing of confidential business information are concerned.
- Any information or by-products of said information collected by the AIMS Service Provider arising from the implementation of the AIMS shall be the exclusive property of the Bureau.

## ***Generation of Report***

- The system should allow the user to search and retrieve information and historical data of the following which is downloadable in Excel file format:
  - Importation Ledger;
  - Withdrawal Ledger;
  - Arrival and Transfer Ledger;
  - Exportation Ledger;
  - Current Inventory Report;
  - Toll Manufacturing Return Report; and
  - Liquidation Report.
- The following CBW Dashboard Reports can also be viewed on a Per Port/Per CBW basis:
  - Current Inventory Value Sheet;
  - Total open Entries Value Sheet;
  - Total Abandoned Value Sheet;
  - Approved vs. Completed Declarations Sheet; and
  - Imports vs. Export Declarations Sheet.

## ***Sanctions and Penalties***

- The AIMS Service Provider that is not able to meet its Service Level Agreement (SLA) target shall be subject to the penalties stated in the SLA, without prejudice to the right of the Bureau to exercise its right to revoke or pre-terminate the accreditation status.
- Any person or entity who obstructs, or attempts to obstruct, the implementation of this Order and its related rules and issuances, or who assists in the same, or allows himself/herself to be used in the commission of the same, shall be subject to the appropriate civil, criminal and/or administrative penalties.
- In addition to the sanctions under the CMTA, and Civil Service laws, rules and regulations, any Bureau official and/or employee found to have violated any of the provisions of this Order or commit acts prejudicial to the effective implementation of this Order, shall be immediately relieved or transferred to another office, or assigned to a less sensitive position in the Bureau.
- The penalties as prescribed under Sections 1422, 1423, 1424, and 1430 of the CMTA, as may be pertinent or applicable shall be imposed for violations of this Order and its related rules and issuances.

## ***Implementation Plan***

The Deputy Commissioner, Assessment and Operations Coordinating Group (AOCG), in consultation with the Deputy Commissioner, Management Information and Systems Technology Group (MISTG) shall issue the necessary Memorandum informing the implementation of the AIMS for the different CBWs nationwide.

## ***Help Desk***

A Help Desk shall be provided on a 24/7 basis by the accredited Service Provider to address any concern or issue that may arise in the course of the implementation of the AIMS.

## ***Separability Clause***

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

## ***Effectivity Clause***

This Order shall take effect on July 8, 2021.

The Office of National Administrative Register (ONAR) of the UP Law center shall be provided three (3) certified copies of this Order.

# CMO NO. 21-2021

Date Issued: July 1, 2021

## *Scope*

This Order shall cover goods entered, stored and withdrawn from off-dock and off-terminal accredited CFWs for release under consumption, warehousing, transit, transshipment or export.

## *Objectives*

- To implement an automated inventory system to enable the Bureau to strictly monitor and generate real time and accurate information on the status of goods received, stored and withdrawn from off-dock and off-terminal accredited CFWs;
- To protect the revenue of the government by ensuring the correct payment of duties, taxes and other charges due on loose cargoes;
- To provide procedures for the accreditation of an IMS service provider;
- To require the use and maintenance of an IMS-CFW as one of the requirements of the Bureau for off-dock/off-terminal CFWs; and
- To enable the Bureau to establish a compliance rate structure for all off-dock/off-terminal CM.

## *Definition of Terms*

**Abandoned Goods** — shall refer to goods which fall under any of the following circumstances:

- Expressly abandoned goods; or
- Impliedly abandoned goods on account of the following:
  - Failure to lodge/file goods declaration within the period prescribed under Section 407 of the CMTA;
  - Failure to pay duties and taxes and other charges upon final assessment, or upon receipt of the order of release or order lifting the alert, or both;
  - Failure to submit clearances, licenses, and other requirements within the period prescribed under the CMTA;



- Failure to claim duty and tax paid imported goods within the period prescribed under the CMTA; and
- Failure to mark within the period prescribed under the CMTA.

**Bureau** — shall refer to the Bureau of Customs.

**Customs Facilities and Warehouses (CFW)** — shall refer to facilities for temporary storage of goods established and authorized by the Bureau pursuant to Title VIII, Chapter 2 of the CMTA.

**Dashboard** — shall refer to a graphical representation of the reportorial dab in the form of pie or graph charts.

**Device Application** — shall refer to the IMS modules accessible using an Android mobile device and is able to access the cloud server of the system for uploading and downloading.

**Device User** — shall refer to the user of the TMS whose roles require use of the Device Application to perform tasks including, but not limited to, accessing the stripping details, photo capturing, and data input of container and cargo details.

**Freight Forwarder** — shall refer to a local juridical person that acts as a cargo intermediary and facilitates transport of goods on behalf of client and may issue its House Bill of Lading or House Air Waybill, which can also perform other forwarding services such as but not limited to negotiating freight rates, preparing documents, advancing freight payments providing packing or crating trucking and warehousing, engaging as an agent or representative or of a foreign non-vessel operating as a common carrier or cargo consolidator or deconsolidator named as consignee in a master bill of lading or Air Waybill/de-consolidator named in the master Air Waybill as consignee of a consolidated shipment, and other related undertakings.

**Goods Declaration** — shall refer to 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 in the application for the entry or admission of imported goods and the particulars of which the customs administration shall require.

**House Bill of Lading (HBL)** — shall refer to a bill of lading covering a single, individual shipment or consignment issued by the international freight forwarder, NVOCC or a consolidator to the respective shippers containing the names and addresses, respectively, of both the consignor or sender and the consignee or receiver and the detailed; specific description of the goods shipped through sea.

**Master Air Waybill (MAWB)** — shall refer to an air waybill issued by a common air carrier to a consolidator covering a consolidated shipment.

**Master Ocean Bill of Lading (MBL)** — shall refer to an ocean bill of lading issued by a common ocean carrier to a consolidator covering a consolidated shipment

**Off-dock/Off-terminal Customs Facilities and Warehouses (CFW)** — shall refer to a customs facility located outside the airport or seaport established for temporary storage of goods. It is considered part of customs premises under the exclusive control, direction and management of the Bureau.

**Overstaying** — shall refer to imported goods which have exceeded the allowable period of temporary storage at the terminal facility due to the following:

- Abandonment, whether expressed or implied; and
- When the goods are placed under customs enforcement intervention for suspected violation of customs laws, rules and regulations, which resulted in the issuance of alert or hold order, warrant of seizure and detention, or forfeiture of goods.

**Stripping Tally Sheet (STS)** — shall refer to the document generated from the cargo manifest which indicates details such as the Tracking Number, Container Number, Master BL Number, Consolidator Name, Yard-in Date, and Date Stripped.

**Transfer Note** — shall refer to a document that accompanies the transfer or transit of imported articles from the terminal facility to off-dock/off-terminal; CFW and serves as proof of delivery or receipt of the articles at its intended destination duly acknowledged on its face by the District Collector or his duly authorized representative. This is formerly known as "boat note". For purposes of this order, transfer note shall also refer to as Transit Permit Single Administrative Document (P-SAD).

**VASP Accreditation Committee (VAC)** – shall refer to the body responsible for the accreditation, supervision, and control of VASPs.

## ***General Provisions***

- All off-dock/off-terminal CFWs granted license to operate by the Bureau shall be required to implement an automated IMS to be provided by the service provider accredited by the Bureau.
- The accreditation of IMS service provider shall comply with the conditions provided under CAO No. 14-2020, such as but not limited to the requirement of Service Level Agreement (SLA), Non-Disclosure Agreement (NDA), performance bond, and accreditation fee.
- The Deputy Commissioner for Assessment and Operations Coordinating Group (AOCG) shall oversee the implementation of the IMS while the actual operations of the system shall be under the supervision of the Deputy Collector for Operations of the port.
- Wharfingers assigned at off-dock/off-terminal CFW and other authorized customs personnel shall have access to the IMS to monitor the actual status of transfer of containers from port of discharge to the off-dock/off-terminal CFW as well as the status of the cargo from receipt, storage and release of goods therefrom.
- The transfer of containers from the port of discharge to an off dock/off-terminal CFW must be covered with P-SAD together with other documentary requirements. The P-SAD will replace the current manual hard copy Permit to Transfer to off-dock/off-terminal CFW.
- Each Container must be enrolled in the Electronic Tracking of Containerized Cargo (E-TRACC) System before final assessment of the P-SAD.
- Containers transferred from the port of discharge to an off-dock/off-terminal CFW without being secured. with an E-TRACC seal shall not be allowed to be opened by any customs officer without the approval of the District Collector of the port of discharge. This is without prejudice to the imposition by the Bureau of any penalty or sanctions that may be applicable under the circumstances.

## ***Accredited IMS Service Provider***

- The IMS service provider must have the necessary technical and operational track record to deploy, customize, operate and maintain the system.
- The accredited IMS service provider shall provide the following services:
  - Provide the necessary software to effectively track and monitor the movement of cargoes entered into and withdrawn from tie off-dock/off-terminal CFW;
  - Generate real-time reports as may be required by the Bureau;
  - Provide a 24/7 customer support system to address issues and concerns that may be raised by concerned stakeholders; and
  - Conduct trainings and provide user manuals on the use of the IMS by personnel of the Bureau.

## ***Operational Provisions***

- **Management of IMS.** The IMS shall provide a platform for the Office of the Deputy Commissioner for AOCG and other concerned offices to monitor the transfer, temporary storage and release of goods to and from the off-dock/off-terminal CFWs.
- **Use of IMS inside the off-dock/off-terminal CFW.**
  - The system's web application shall allow off-dock/off-terminal CFW operator to input the Master BL's, gate pass number, and the fees paid, if any, such as Dangerous Goods Fee.
  - The IMS shall allow the off-dock/off-terminal CFW operator to input in the system the manifest details based on the HBL/HAWB.
  - The IMS shall generate container labels with unique QR codes for identification. These labels shall be printed by the off-dock/off-terminal CFW operator and posted/placed on each container to be scanned upon transfer to the off-dock/off-terminal CFW and should not be easily detachable. The transfer (yard-in) date and time shall also be captured and inputted in the system. The details of the QR Code shall be as follows:

- CFW Company Name and Logo
- Container Number
- Consolidator Name
- Unique QR Code
- The system's Device Application shall make available and display the containers that have been issued a gate pass accessible to the device users.
- The system shall allow device users to use the Device Application to capture photos of the sealed container before it is opened. Thereafter, the concerned Wharfinger approves the container for stripping.
- The system shall generate separate cargo labels for each named consignee with a unique QR code for identification. The labels shall be printed by the off-dock/off-terminal CFW operator and posted/placed on each cargo or cargo pallet during stripping. The details of the QR Code shall be as follows:
  - CFW Company Name and Logo
  - Consolidator Name
  - Container Number
  - House Bill of Lading (HBL) Number
  - Consignee Name
  - Notify Party Name
  - Port
  - Number of Packages
  - Kind of Parcel
  - Break Down
  - Registry Number
  - Dangerous Goods

The off-dock/off-terminal CFW operator may coordinate with the service provider if there are customizations or adjustment in the cargo label, provided that it shall not affect the functionality of the system nor entail any cost to the Bureau.

- Users of the device application shall have the option of inputting the measurements of the cargoes under a specific HBL. The Device Application shall also be used in capturing the photos and tag if there are damaged items or bad order cargo. The system shall allow the uploading of the photos captured and data inputted in the Device Application.
- The system shall generate a billing invoice based on the approved rates under existing Bureau regulations per HBL as listed below:

- Storage;
  - Arrastre & Wharfage;
  - Stripping & Cargo Out Handling;
  - Transfer Fee / Trucking Fee;
  - Documentation;
  - OLRs;
  - Heavy Lift;
  - Insurance Charge;
  - Dangerous Cargo;
  - IMS Fee as provided in this Order; and
  - Other fees as approved by the Bureau.
- The billing invoice shall be based on the measurements inputted on the device application or in the absence thereof, on the consolidated cargo manifest submitted in the system.
  - When there is no discrepancy in the cargo details between that indicated in the electronic cargo manifest and the actual details of the cargo upon stripping as indicated in the Stripping Tally Sheet, the system shall include the corresponding House BL number in the list of cargoes for release. However, if discrepancy exists such as but not limited to overshipment, undershipment, overlanded, or shortlanded, the case shall be referred by the off-dock/off-terminal CFW operator to the District Collector of the port or the concerned customs officer for proper disposition.
  - Upon lodgement of goods declaration, the system shall be updated by generating and incorporating in the details of the cargo the reference number (entry number) of the goods declaration.
  - Wharfinger shall approve the release of cargo as indicated in the IMS by matching the same with the declaration in the hard copy of the processed goods declaration and the gate pass, and by clicking the "APPROVED" button in the IMS Releasing Module.
  - The system shall show the approved cargo in the list of HBL's to be released and shall be accessible to the warehouse checker using the Device Application as his guide to locate the cargo. Once cargo has been located, the warehouse checker shall scan the QR code of the cargo label using the Device Application to validate that it is the correct cargo.
  - The wharfinger shall only allow the actual release of cargoes presented by the warehouse checker that matches the description of the goods approved for release with the declaration in the hard copy of the goods declaration or through the IMS reports of released cargo.

- The system's Device Application shall require input of the truck details where the cargo is loaded after release and require photo capture at the point of truck loading.
- The system shall monitor the date and time of the container departure from the off-dock/off-terminal CFW by scanning the container label using the Device Application.
- The system shall have real-time Dashboard and Reports on Released cargo, Unreleased Cargo, Overstaying Cargo, Abandoned Goods, Cargo Stripping, Cargo Withdrawal, and Container Arrival.
- The system shall incorporate user management and security features and shall only allow access to certain functionalities according to user role.
- **Use of IMS for the Bureau**
  - The system shall have an Executive Dashboard for the exclusive use of the Commissioner and other authorized Customs officials where the inventory data of all off-dock/off-terminal CFWs will be visible in a consolidated view.
  - The system shall have real-time Dashboard and Reports on Released Cargo, Unreleased Cargo, Overstaying Cargo, Cargo Stripping, Cargo Withdrawal, and Container Arrival.
  - The system shall incorporate user management and security features and shall only allow access to certain functionalities according to user role.
  - The system shall include an Audit Trail for transactions performed or changes in the system and shall be properly recorded in the Audit Trail.

### ***Protection and Treatment of Electronic Data from the IMS***

- For purposes of customs procedures, electronic data coming from the IMS Service Providers shall be acceptable and shall have legal effect, validity or enforceability as any other document or legal writing.
- The IMS Service Provider shall be fully compliant with the requirements under the Data Privacy Act, particularly the appointment of a regular Data Protection Officer and the submission of the electronic processing system to the National Privacy Commission.
- The IMS Service Provider shall likewise be fully compliant with the guidelines issued by the Philippine Competition Commission in so far as processing of confidential business information are concerned.

- Any information or by-product of said information collected by the IMS Service Provider arising from the implementation of the IMS shall be the exclusive property of the Bureau.

## ***Report Generation***

The system should allow the user to search and retrieve information and historical data of a certain container or specific HBL/ LCL shipment and generate the following report which are accessible to the users, depending on each role.

- Daily report on container arrival at the off-dock/off-terminal CFW;
- Daily report on containers successfully stripped at off-dock/off-terminal CFW;
- Daily report of container pull out from off-dock/off-terminal CFW;
- Daily report on LCL individual shipments successfully withdrawn (physical withdrawal) from the off-dock/off-terminal CFW;
- Overstaying Cargo Report.
  - Monthly report on LCL individual shipments that are not withdrawn after 30. days from the date of container actual arrival. at off-dock/off-terminal CFW.
  - Monthly report LCL individual shipments that are subject to auction
  - Monthly report on LCL individual shipments that are seized and withdrawn: by the bureau from off-dock/off-terminal CFW
  - Monthly report on LCL individual shipments that have paid the duties and taxes (with generated OLRS) but not yet withdrawn from off-dock/off-terminal CFW)

## ***Data Connectivity with Bureau's E-TRACC System***

Until such time that the E-TRACC system is capable of transmitting ML data of containers tagged departed/arrived to the IMS CFW, data for the IMS shall be sourced from the E2M system.



## ***Capacity Building for Authorized Users***

The accredited service provider shall conduct capacity building seminars/trainers to all Bureau authorized users of the system as stated in the Terms of Reference. Instruction manuals/brochures on the use of the different functionalities of the system must also be provided and made readily available to all authorized users.

## ***Fees Payable to IMS Service Provider***

- The IMS service provider shall collect a fee of Php 225.00, inclusive of VAT, for the use of the web and Device Applications, cloud database, and support services for every released HBL.
- The IMS service provider shall generate a monthly invoice based on the number of released cargoes and shall be sent to the CFW not later than the 5th day of the following month.
- The IMS service provider shall pay to the Bureau a Monitoring and Supervision Fee equivalent to ten percent (10%) of the fees collected exclusive of VAT not later than the 15th day of the following month.
- The VASP Accreditation Committee shall conduct an annual review of the fees to be collected by the IMS service provider and may recommend changes or adjustments thereto subject to the approval of the Commissioner.

## ***Penalties***

The penalties as provided under CAO No. 9-2019 on Customs Facilities and Warehouses shall be imposed against any off-dock/off-terminal CFW operator who obstructs or violates any provision of this Order.

## ***Repealing Clause***

All orders, memoranda, circulars and issuances 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 on July 1, 2021.

The Office of National Administrative Register (ONAR) of the UP Law Center shall be provided three (3) certified copies of this Order.

# CMC NO. 108-2021

Issue Date: June 1, 2021

In view of the effectivity of **Executive Order No. 135 (series of 2021)** on “Temporarily Modifying the Rates of Import Duty on Rice under Section 1611 of Republic Act no. 10863, otherwise known as the “Customs Modernization and Tariff Act” on **02 June 2021**, which shall be effective for a period of one (1) year from such date, all concerned are informed that all articles specifically listed in Annex A of EO 135 (s. 2021), which are entered into or withdrawn from warehouses in the Philippines for consumption, shall be levied the temporary MFN rates of duty as prescribed therein.

Thus, the Bureau of Customs’ Electronic to Mobile (E2M) System is hereto required to reflect the temporary MFN rates of duty pursuant to the said EO.

All District and Sub-Port Collectors, and all others concerned are hereby directed to confirm the dissemination of this Order throughout their offices within five (5) days from receipt thereof for records purposes.

This Order shall take effect immediately.

# CMC NO. 113-2021

Issue Date: June 3, 2021

With reference to the letter dated 24 May 2021 from Director Neil P. Catajay, Bureau of Philippine Standards, Department of Trade and Industry (BPS-DTI) informing of the recently signed DTI MC No. 21-17, Series of 2021 or the Supplemental Guidelines for the Implementation of Department Administrative Order (DAO) 20-06, series of 2020, **“THE NEW TECHNICAL REGULATION CONCERNING THE MANDATORY PRODUCT CERTIFICATION OF PLYWOOD”**, which was published in newspapers of general circulation and immediately took effect on 08 May 2021, the following provisions are stipulated as the scope of DAO 20-06:2020:

- All importations of plywood products intended for the manufacture of furniture shall be exempted from product sampling and testing but shall be subject to inspection and verification on the first shipment.
- All importations of **decorative, laminated, film-faced, phenolic, and pre-finished veneered and other similar types of plywood** are covered by DAO 20-06 s. 2020 and shall be subject to products inspection and verification on a per shipment, per Bill of Lading/Airway Bill basis.

In addition, MC No. 21-17 states that the Philippine Standard (PS) License shall not be required for all local or imported decorative, laminated, film-faced, phenolic, and pre-finished veneered plywood, as well as for all imported plywood products intended for the manufacture of furniture.

In view of the foregoing, please require all importers of the said products to submit a Certificate of Conditional Release (CCR) prior to the release of the above-mentioned products pending the BPS decision on the issuance of Statement of Confirmation (SOC). Likewise, you are directed to submit an electronic weekly report to [pocd@customs.gov.ph](mailto:pocd@customs.gov.ph) starting **May 31, 2021 - June 4, 2021** using the appropriate format, together with the scanned copy of the SOC (as applicable) or CCR in lieu of the former.

For strict compliance.

# CMC NO. 114-2021

Issue Date: June 7, 2021

With reference to Bureau of Internal Revenue (BIR) Revenue Regulations No. 4-2021, on the effectivity of Republic Act no. 11534, otherwise known as the "Corporate Recovery and Tax Incentives Enterprises Act" or "CREATE" Act dated April 08, 2021, all concerned are informed that new procedural codes have been created as follows:

No.	Process/Procedure Declaration	Type of Declaration/Transaction
1	Entry Declaration (Direct Import and Constructive Import) ( Raw Materials)	Entry/Arrival
2	Withdraw - Manufacture Declaration	Withdrawal Declaration
3	Toll Manufacturing Declaration Release or Return	Transfer Declaration
4	Transfer Declaration from Mother Warehouse to Member	Transfer Declaration
5	Entry Declaration (Finished Goods) within the CBW or Arrival from Sub-contractor	Entry/Arrival
6	Exit Declaration	Export
7	Withdraw - Local Sales Declaration (Raw Materials, Semi-Finished, or Finished Goods))	Withdrawal
8	Write off Declaration	Write off
9	Constructive Export	Constructive exportation
10	Filing of Liquidation in the AIMS	Liquidation

For your information and appropriate action.

# CMC NO. 117-2021

Issue Date: June 10, 2021

With reference to the letter dated May 28, 2021 from Neil P. Catajay, Director, Bureau of Philippine Standards (BPS), Department of Trade and Industry (DTI), all concerned are informed that the Pasig Regional Trial Court Branch 265 in its Resolution dated May 27, 2021 has granted the preliminary injunction and ordered to Cease and Desist from implementation and enforcement DAO 20-10 series of 2020 until the final determination of the merits of the main action.

Accordingly, all imported products covered under the said Order are not required to undergo the mandatory certification process from the BPS. The release of the aforesaid products will be allowed without the BPS Certification subject to the Bureau of Customs' rules and regulations.

For your information and guidance.

# CMC NO. 121-2021

Issue Date: June 14, 2021

**WHEREAS**, Section 2, Article II of the Constitution provides that the State adopts the generally accepted principles of international law as part of the law of the land, and adheres to the policy of peace, equality, justice, freedom, cooperation and amity with all nations;

**WHEREAS**, Section 13, Article XII of the Constitution provides - that the State shall pursue a trade policy that serves the general welfare, and utilizes all forms and arrangements of exchange on the basis of equality and reciprocity;

**WHEREAS**, the Philippines has been a Member-State of the World Trade Organization (WTO) since 01 January 1995;

**WHEREAS**, the Philippines ratified the WTO - Trade Facilitation Agreement (WTO-TFA) on 27 October 2016 and the agreement entered into force for the Philippines on 22 February 2017;

**WHEREAS**, Item 2, Article 23, Section III of the WTO-TFA mandates that each Member-State shall establish and/or maintain a national committee on trade. facilitation or designate an existing mechanism to facilitate both domestic coordination and implementation of the provisions of the Agreement; and

**WHEREAS**, to faithfully comply with our commitments under the WTO-TFA, there is a need to establish a body which would streamline and improve customs procedures and facilitate the implementation of rational, efficient and simple customs rules which will reduce the cost of trade transactions, and enable micro, small and medium-sized enterprises to participate more actively in international trade;

**NOW, THEREFORE, I, RODRIGO ROA DUTERTE**, President of the Philippines, by virtue of the powers vested in me by the Constitution and existing laws, do hereby order:

## ***Creation of the Philippine Trade Facilitation Committee***

The Philippine Trade Facilitation Committee is hereby established, to be composed of representatives of the following departments and agencies:

Chairperson: Department of Finance

Co-chairperson: Department of Trade and Industry

Vice- Chairperson: Bureau of Customs (BOC)

Members: Department of Agriculture

Department of Foreign Affairs

National Economic and Development Authority (NEDA)

Department of Environment and Natural Resources

Department of Transportation

Tariff Commission

Bangko Sentral ng Pilipinas

DTI-Bureau of International Trade Relations

DTI-Bureau of Import Services

Food and Drug Administration

Philippine Economic Zone Authority

The representative of each member agency shall have a rank not lower than an Assistant Director or its equivalent rank, and shall be fully authorized to decide on behalf of the agency.

The PTFC shall be assisted by a Secretariat, composed of existing personnel from the BOC, which shall provide administrative and technical support to the Committee.

## ***Duties and Responsibilities***

The PTFC shall have the following duties and responsibilities:

- Study, propose and coordinate the position, activities or actions of the Philippine government on matters pertaining to the implementation of the WTO-TFA and other trade facilitation commitments;
- Represent and advance the interests of the Philippines in meetings on the implementation of the WTO-TFA and other trade facilitation commitments;



- Call on the assistance of and coordinate with relevant government agencies and stakeholders on various trade and trade-related concerns covered by the WTO-TFA and other trade facilitation commitments;
- Submit appropriate and timely reports on the compliance of the Philippines with the WTO-TFA and other trade facilitation commitments;
- Propose to the NEDA Board Committee on Tariff and Related Matters (CTRM) trade regulations, measures and practices which are consistent with the objectives of the WTO-TFA and other trade facilitation commitments, to expedite movement, release and clearance of goods;
- Undertake outreach, advocacy, capacity-building and studies among its members and stakeholders to increase awareness of the best practices and benefits of trade facilitation;
- In coordination with the Anti-Red Tape Authority, ensure compliance with Republic Act (RA) No. 11032 or the "Ease of Doing Business and Efficient Government Service Delivery Act of 2018" in relation to trade facilitation;
- Report regularly to the NEDA Board CTRM and seek approval on matters relevant to the functioning of the Committee, as may be necessary; and
- To the extent consistent with the respective mandates of the member agencies, perform such other functions to fulfill the commitments of the Philippines to the WTO-TFA and other trade facilitation commitments.

## ***Internal Rules and Guidelines***

The PTFC may prescribe internal rules and guidelines in the performance of its duties and functions and for the conduct of its affairs.

## ***Funding***

The initial funding requirements for the implementation of this Order shall be charged against the current appropriations of the member-agencies of the PTFC. The budgetary requirements for succeeding years shall be incorporated in the annual budget proposals of the member-agencies.

## ***Separability***

Should any provision or portion of this Order be declared invalid or unconstitutional, the provisions unaffected thereby shall remain valid and subsisting.

## ***Repeal***

All issuances, rules and regulations, or parts thereof, which are inconsistent with this Order, are hereby repealed or modified accordingly.

## ***Effectivity***

This Order shall take effect immediately.

**DONE**, in the City of Manila, this 18th day of May, in the year of Our Lord, Two Thousand and Twenty One.

# CMC NO. 122-2021

Issue Date: June 14, 2021

Per the letter dated May 31, 2021, from Engr. William P. Cuñado, it is reiterated that used or waste shredded/cut rubber tires is not listed in the allowable recyclable materials in the Chapter 10 of DAO No. 2013-22 or the Revised Procedures for the Management of Hazardous Wastes.

Accordingly, importation of the above-mentioned product is not allowed.

For your information and guidance.

# CMC NO. 139-2021

Issue Date: June 23, 2021

With reference to the letter dated May 28, 2021 from Jesusa Joyce N. Cirunay, RPh, Director IV, Center for Drug Regulation and Research, the Bureau of Customs (BOC) was furnished with a copy of FDA Memorandum Circular 2021-0001 entitled: "Extension of Validity of License To Operate (LTO) and other Market Authorizations Granted to Veterinary Establishments, Drugs, Biologicals And Products transferred from the Bureau Of Animal Industry (BAI) to the FDA".

Relative thereto, all concerned are informed that imported Veterinary Drugs and Products (Raw materials for drugs/non medicated products, Vaccines and Biologics) shall neither require Import or Phytosanitary (SPS) permit prior to entry into the country. The valid LTO and Certificate of Product Registration (CPR) issued by BAI shall be attached and presented to the BOC for the release of imported items until 31 December 2021. After which LTOs, CPRs, and authorizations issued by BAI will be deemed invalid.

Additionally, Joint Administrative Order (JAO) No. 2020-001 (Re-adoption of the JAO 2013-0026 entitled Rules on the Regulations of Veterinary Drugs and Products, Veterinary Biological Products, and Veterinary Drug Establishments) released on August 28, 2020 was cited which states that after a six-month period, the FDA shall assume the function without need for further orders or issuances. The said JAO was mutually agreed/signed upon by both the Department of Agriculture (DA) and Department of Health (DOH) Secretaries.

Lastly, the regulation of veterinary drugs and products is under the mandate of FDA vested by the Republic Act (RA) No. 3720 or the Food, Drug and Cosmetic Act as amended by RA 9711 or the Food and Drug Administration Act.

For information and guidance.

# IG MEMO NO. 05-2021

Issue Date: June 4, 2021

## REFERENCE

- Customs Memorandum Order No. 12-2021 (Guidelines on the Imposition of Penalties relative to the Customs Accreditation of Importers and Brokers)
- To ensure that appropriate actions/proceedings are immediately pursued against importers and brokers who appear to have committed infractions of the provisions of the Customs Modernization and Tariff Act (CMTA) and related regulations, the following provision of the above cited CMO is hereby reiterated, to wit:

### **“Section 3. Operational Provisions.**

Section 3.1. The District Collector shall furnish the Accounts Management Office (AMO), a copy of the Warrant of Seizure and Detention (WSD), or any other notice from the ports or other offices of the Bureau involving violation of the CMTA and other customs laws, rules, or regulations, **within 24 hours from issuance thereof**, to evaluate and determine possible suspension, cancellation or revocation of the customs accreditation of the importer or broker.”  
(emphasis and underscoring supplied)

- Accordingly, you are hereby directed to coordinate with AMO for the expeditious transmittal of the copies of the required documents above mentioned within the 24-hour period. Further, copies of the said documents need to be furnished this Office within the same period for monitoring and record purposes through the herein electronic mail address: [prod.ciis@customs.gov.ph](mailto:prod.ciis@customs.gov.ph)
- For strict compliance.

# OCOM MEMO NO. 90-2021

Issue Date: June 4, 2021

This has reference to Customs Memorandum Order No. 27-2011 in relation to Customs Special Order No. 30-2011 relative to the establishment and maintenance of a comprehensive and updated database of all imported motor vehicles, motorcycles, motor scooters and other types of motor vehicles processed and cleared through Customs.

In this regard, you are hereby directed to submit to the ESS Motor Vehicle Monitoring and Clearance Office (EMVMCO) a daily report on said importations. The report to be submitted shall include importations effected by all entities, whether subject to the Clearance requirement or not.

For easy consolidation, submit your reports in the recommended format to the EMVMCO email address: [emvmco@customs.gov.ph](mailto:emvmco@customs.gov.ph)

For compliance.

# OCOM MEMO NO. 92-2021

Issue Date: June 9, 2021

In the exigency of service and in line with the Bureau of Customs' thrust to promote good communication and engagement with its stakeholders, the Bureau must reinforce the general public complaints monitoring.

## 1.0 References

- 1.1 E.O. 127 s. 1987 Reorganizing the Ministry of Finance
- 1.2 Bureau of Customs Citizen's Charter 2019 (1st Edition)

2.0 The pertinent provisions of E.O. 127 s. 1987 are hereunder reproduced reminding:

*"Sec. 21 Public Information and Assistance Office – The Public Information and Assistance Office shall have the following functions: .....*

*(c) Receive complaints and grievances from the general public; prepare referrals to concerned Offices and monitor responses or actions taken."*

All other grievances and complaints from the general public which were not coursed through the following complaints receiving offices/agencies must be recorded with the Public Information and Assistance Division:

- Civil Service Commission – Contact Center ng Bayan,
- Citizens Complaint Hotline 8888,
- Presidential Complaint Center,
- Presidential Anti-Corruption Commission, and the
- Anti-Red Tape Authority

For strict and immediate compliance of the above provisions, all the general public complaints and grievances must be submitted through [complaints@customs.gov.ph](mailto:complaints@customs.gov.ph)

# OCOM MEMO NO. 93-2021

Issue Date: June 9, 2021

This has reference to the processing of Authority to Release of Imported Goods (ATRIG) issued by the Revenue District Office (RDO) having jurisdiction over the port of entry and Excise Tax District Office (ETDO) currently transmitted to the Office of the Commissioner which are subsequently indorsed to the District Collector concerned.

To ensure expeditious processing of imported goods requiring ATRIG, all ATRIGs issued by the concerned RDOs and/or ETDOs shall now be transmitted directly to the Collection District concerned, copy furnished the Office of the Commissioner.

For your information and guidance.



# OCOM MEMO NO. 95-2021

Issue Date: June 11, 2021

In reference to the issued Customs Memorandum Order No. 17-2021 on the Guidelines for the Implementation of the General Warehousing Bond (GWB) through the Automated Bonds Management System (ABMS), please be informed that the system is ready and available in the E2M System starting 15 June 2021.

All Surety Companies and CBW Operators must be accredited in the BOC E2M Client Profile Registration System (CPRS). The submission and approval of bond policies and the creation of bond account in the E2M ABMS will start on the said date. Please coordinate with our Value-Added Service Provider (VASP) for the submission of the bond policies.

Please be reminded that all approved GWB bond policies filed within the current year will expire on the 31st of December 2021. Kindly coordinate with the Port of Manila, Chief of Bonds Division for the application of bond account/policy and the updated bond balance.

The validation of the approved bond policy and the electronically lodged Warehousing Goods Declaration in the E2M System is not yet covered under this.

For your information and guidance.

# OCOM MEMO NO. 103-2021

Issue Date: July 1, 2021

In reference to the issued Customs Memorandum Order No. 17-2021 on the Guidelines for the Implementation of the General Warehousing Bond (GWB) through the Automated Bonds Management System (ABMS), please be informed that the system is ready and available in the E2M System at the Manila International Container Port starting 07 July 2021. All Surety Companies and CBW Operators must be accredited in the BOC E2M-Client Profile Registration System (CPRS). The submission and approval of bond policies and the creation of a bond account in the E2M ABMS will start on the said date. Please coordinate with our Value-Added Service Provider (VASP) for the submission of the bond policy.

Please be reminded that all approved GWB bond policies filed in the current year will expire on the 31st of December this year. Kindly coordinate with the Manila International Container Port, Chief of Bonds Division for the application of bond account/policy and the updated bond balance.

The validation of the approved bond policy and the electronically lodged Warehousing goods declaration in the E2M System is not yet covered on this.

For your information and guidance.

# OCOM MEMO NO. 104-2021

Issue Date: July 6, 2021

To ensure effective implementation of Customs Memorandum Circular (CMC) 175-2018 on Local and Foreign Currencies Cross-Border Transport and to strictly monitor Foreign Currency Declarations (FCDs) in relation to the Anti-Money Laundering Act of 2001, you are hereby directed to strictly observe the implementation of the following guidelines:

- All incoming international passengers shall be required to submit a complete and properly filled-out Customs Baggage Declaration Form (CBDF);
- As applicable, incoming and outgoing international passengers shall submit a complete and properly filled-out Foreign Currency and Other Foreign Exchange-Denominated Bearer Monetary Instruments Declaration Form. Customs officer concerned shall check and ensure that the details in the filled-out form are complete and consistent with other documents presented by the passenger such as but not limited to, passenger passport.
- Ensure timely submission of the physical copies of FCDs to the Anti-Money Laundering Secretariat and clear scanned copies via email at [fcdf.eg.boc@gmail.com](mailto:fcdf.eg.boc@gmail.com) of the following:
  - Weekly Report on CBDFs with and without declaration on carriage of foreign currency and other foreign-exchange denominated bearer negotiable monetary instruments in excess of USD10,000, to be submitted **every Monday of the following week;**
  - Daily Report on submitted FCDs using the prescribed template in Memorandum dated May 14, 2020 on the Updated Template for Summary Reports of FCDs, to be submitted **within twenty-four (24) hours from the submission of the FCD by the declarant.**
- Conduct of capacity building of Customs Officers within your areas of jurisdiction, on Foreign Currency Declarations and Cross Border Transport of Currency in coordination with the Interim Training and Development Division (TDD); and
- Ensure widest dissemination to stakeholders of this Memorandum and relevant information materials on Cross-Border Transport of Local and Foreign Currency and Foreign Currency Declaration within your jurisdiction.

For strict and immediate compliance.

# AOCG MEMO NO. 252-2021

Issue Date: June 3, 2021

This has reference to the letter dated 31 May 2021 from Engr. William P. Cuñado, Director, Environmental Management Bureau, Department of Environment and Natural Resources (EMB-DENR) addressed to Mr. Bari Hernandez, Operations Supervisor, Ecotyre Waste Management, Inc. relative to the former's request for reconsideration to import used or waste shredded/cut rubber tires (size 20 cm chips) that will be processed as raw materials to produce rubber granules and powder.

In this regard, please be informed the EMB-DENR reiterates its decision that used or waste shredded/cut rubber tires is not listed in the allowable recyclable materials enumerated under Chapter 10 of DENR Administrative Order (DAO) No. 2013-22: Revised Procedures and Standards for the Management of Hazardous Wastes. Thus, importation of such materials is not allowed.

Please be guided accordingly.

# AOCG MEMO NO. 269-2021

Issue Date: June 4, 2021

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on the Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 01 June 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-067	"CONDALAB LAURYL SULFATE CHROMOGENIC BROTH"	3821.00.10	MFN - 3% Ad Valorem
21-068	"CONDALAB E. COLI-COLIFORMS CHROMOGENIC MEDIUM"	3821.00.10	MFN - 3% Ad Valorem
21-069	"CONDALAB POTATO DEXTROSE AGAR EP/USP/BAM"	3821.00.10	MFN - 3% Ad Valorem
21-070	"CONDALAB CLED (CYSTINE LACTOSE ELECTROLYTE DEFICIENT) AGAR"	3821.00.10	MFN - 3% Ad Valorem
21-071	"CONDALAB CZAPEK-DOX MODIFIED AGAR"	3821.00.10	MFN - 3% Ad Valorem
21-072	"CONDALAB SIMMONS CITRATE AGAR ISO"	3821.00.10	MFN - 3% Ad Valorem

***\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).***

# AOCG MEMO NO. 270-2021

Issue Date: June 3, 2021

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification Circulars (TCC/AR) issued on 31 May 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-073	"CONDALAB BILE ESCULINE AZIDE AGAR (ISO 7899-2)"	3821.00.10	MFN - 3% Ad Valorem
21-075	"CONDALAB ISABOURAUD DEXTROSE AGAR EP/USP/ISO"	3821.00.10	MFN - 3% Ad Valorem
21-076	"CONDALAB HEKTOEN ENTERIC AGAR ISO"	3821.00.10	MFN - 3% Ad Valorem
21-077	"CONDALAB PHENYLALANINE AGAR"	3821.00.10	MFN - 3% Ad Valorem
21-078	"CONDALAB KLIGLER IRON AGAR"	3821.00.10	MFN - 3% Ad Valorem
21-079	"CONDALAB TRIPLE SUGAR IRON (TSI) AGAR"	3821.00.10	MFN - 3% Ad Valorem
21-080	"CONDALAB BRAIN HEART INFUSION AGAR (BHI AGAR)"	3821.00.10	MFN - 3% Ad Valorem
21-081	"CONDALAB LEVINE AGAR (EMB) BAM"	3821.00.10	MFN - 3% Ad Valorem
21-082	"CONDALAB BCP AGAR"	3821.00.10	MFN - 3% Ad Valorem
<b><i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i></b>			

# AOCG MEMO NO. 271-2021

Issue Date: June 4, 2021

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to the Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 02 June 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-092	"CONDALAB TRIPTICASEIN SOY AGAR (TSA) EP/USP/ISO"	3821.00.10	MFN - 3% Ad Valorem
21-093	"CONDALAB SABOURAUD CHLORAMPHENICOL DEXTROSE AGAR"	3821.00.10	MFN - 3% Ad Valorem
21-094	"CONDALAB TCBS AGAR ISO"	3821.00.10	MFN - 3% Ad Valorem
21-095	"CONDALAB VIOLET RED BILE AGAR WITH GLUCOSE (WRGB) EP/USP/ISO"	3821.00.10	MFN - 3% Ad Valorem
21-096	"CONDALAB VIOLET RED BILE WITH LACTOS AGAR (VRBL) (ISO 4832)"	3821.00.10	MFN - 3% Ad Valorem
21-097	"CONDALAB MACCONKEY AGAR WITH SORBITOL (CT-SMAC) ISO"	3821.00.10	MFN - 3% Ad Valorem

***\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).***

# AOCG MEMO NO. 272-2021

Issue Date: June 3, 2021

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to the Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 28 May 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-055	"EQUIRAB [ANTI-RABIES SERUM (EQUINE)]"	3002.12.10	MFN - 1% Ad Valorem AFTA - Zero*
21-057	"QORUS DOLCE 1100"	3824.99.70	MFN - 3% Ad Valorem

***\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).***



# AOCG MEMO NO. 273-2021

Issue Date: June 1, 2021

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to the Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 20 May 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-065	"DXN LION'S MANE OOCHA PREMIX TEA"	2101.20.90	MFN - 10% Ad Valorem ACFTA - Zero*

***\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).***

# AOCG MEMO NO. 274-2021

Issue Date: June 1, 2021

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to the Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 21 May 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-104	"URC NON-DAIRY CREAMER TP01"	2106.90.30	MFN - 7% Ad Valorem ATIGA - Zero*
21-105	"URC NON-DAIRY CREAMER DL01"	2106.90.30	MFN - 7% Ad Valorem ATIGA - Zero*
21-106	"URC NON-DAIRY CREAMER P87H-4"	2106.90.30	MFN - 7% Ad Valorem ATIGA - Zero*
<b><i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i></b>			

# AOCG MEMO NO. 288-2021

Issue Date: June 9, 2021

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to the Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 07 June 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-107	"FAVIPIRAVIR TABLETS (200 mg and 400 mg)	3004.90.99	MFN - 5% Ad Valorem AIFTA - Zero*

***\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).***

# AOCG MEMO NO. 289-2021

Issue Date: June 8, 2021

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to the Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 03 June 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-086	"CONDALAB ENTEROCOCCUS CONFIRMATORY AGAR"	3821.00.10	MFN - 3% Ad Valorem
21-087	"CONDALAB LYSINE IRON AGAR"	3821.00.10	MFN - 3% Ad Valorem
21-088	"CONDALAB MACCONKEY AGAR EP/USP/ISO"	3821.00.10	MFN - 3% Ad Valorem
21-089	"CONDALAB SABOURAUD MALTOSE AGAR"	3821.00.10	MFN - 3% Ad Valorem
21-090	"CONDALAB STANDARD METHODS AGAR (PCA) ISO/APHA"	3821.00.10	MFN - 3% Ad Valorem
21-091	"CONDALAB MUELLER HINTON AGAR"	3821.00.10	MFN - 3% Ad Valorem

***\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).***

# AOCG MEMO NO. 292-2021

Issue Date: June 16, 2021

Relative to the amendment of Certificate of Origin Form D and its Overleaf Notes, please be informed that the new Certificate of Origin Form D is already available at Customer Care Center (CCC). In this regard, all exporters are hereby advised to use the said CO Form D starting June 16, 2021 for processing of their export goods within ASEAN Member States (AMS) given that the old CO Form D will no longer be accepted by AMS starting August 1, 2021.

For immediate compliance.

# AOCG MEMO NO. 293-2021

Issue Date: June 17, 2021

Pursuant to the implementation of Customs Memorandum Order No. 04-2020 all offices concerned are hereby directed to ensure that all containers processed import transactions shall adhere to the following:

## ***Scope and Coverage***

This memorandum shall include shipments from the Port of Manila (POM) and Manila International Container Port (MICP) to PEZA Economic Zones and Freeports not yet included in the previously issued implementation memorandums.

## **Destination**

PEZA Economic Zones and Free Zones covered by this memorandum shall include ALL locators/enterprises in the following:

- PEZA – Philippine Economic Zone Authority (PEZA) under Republic Act No. 7916 and duly chartered or legislated Special Economic Zones. This memorandum shall now include the following Economic Zones:
  - Victoria Wave Special Economic Zone
  - Asahi Special Economic Zone
  - FTI Special Economic Zone
  - Gateway Business Park
  - John Hay Special Economic Zone
  - Daiichi Industrial Park
  - All other PEZA economic zones not included in the previous implementation memo.
- Freeport Zones
  - Clark Freeport Zone
  - Poro Point Freeport Zone
  - Subic Bay Freeport Zone under Republic Act No. 7227 as amended by Republic Act No. 9400
  - Freeport Area of Bataan under Republic Act No. 9728
  - All other Freeport Zones not included in the previous implementation memo.

## **Operational Guidelines**

Per CMO 04-2020 the following sections pertain specifically for free zones shipments:

Section 10.2 – Booking a Trip

Section 10.4 – Transit Cargo Bound to Free Zones

Section 10.8 – Sealing of Import Cargo using the Electronic Customs Seal

Section 10.10 – Approval of Start Trip Authorization

Section 10.12 – E-TRACC System Trip Monitoring

Section 10.13 – Approval of PID or equivalent office for the End Trip Authorization

COO V will not approve any customs clearance without the required E-TRACC Booking as prescribed in Section 10.4 of CMO 04-2020.

For further inquiries or concerns, please feel free to call Ascent Customer Support Hotline 632-82757766 and mobile nos. 0919-0793049, 0919-0806209 and 0919-0806210.

This shall take effect immediately.

For strict compliance.

# AOCG MEMO NO. 308-2021

Issue Date: June 15, 2021

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to the Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 14 June 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-130	"EINet MC"	9028.30.90	MFN - Zero*

*\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).*



# AOCG MEMO NO. 325-2021

Issue Date: June 29, 2021

Pending the confirmation/approval by the Secretary of Finance of the accreditation of E-Science Corporation and Cargo Data Exchange Center (CDEC) as Service Providers of the Automated Inventory Management System (AIMS) for CBWs and Inventory Management System (IMS) for CY-CFWs, respectively, implementation on the use of the IMS and AIMS in July is hereby held in abeyance until receipt of the said approval.

For the information of all concerned.

# AOCG MEMO NO. 340-2021

Issue Date: June 23, 2021

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to the Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 17 June 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-125	"HP 300"	2309.90.20	MFN - Zero*

*\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).*

# AOCG MEMO NO. 341-2021

Issue Date: June 23, 2021

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to the Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 18 June 2021 and the same having been reviewed and summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-128	"ZAMIGUARD CLEAN WATER PART A AND ZAMIGUARD CLEAN WATER PART B"	3803.94.90	MFN - 3% Ad Valorem AANZFTA - Zero*
<b><i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i></b>			

# AOCG MEMO NO. 355-2021

Issue Date: July 6, 2021

Pursuant to the implementation of Customs Memorandum Order No. 04-2020, all offices concerned are hereby directed to ensure that all containers processed import transactions shall adhere to the following:

## ***Scope and Coverage***

This memorandum shall include shipments from the Port of Batangas, Port of Manila (POM) and Manila International Container Port (MICP) to destinations that may be classified as inter-island shipments.

## ***General Guidelines***

- **Electronic Customs Seal** to be used for inter-island shipments shall have a heartbeat interval of one (1) hour to preserve battery life.
- **Destination warehouses** can be in economic zones located in the following provinces:
  - Palawan
  - Cebu
  - Davao
  - General Santos City
  - Zamboanga Del Norte
  - Misamis Oriental
  - Other Islands
- **Unsealing of Electronic Customs Seal** — removal or unsealing of Electronic Customs Seal shall be the responsibility of authorized Bureau of Customs Officers.
- **Custody of Electronic Customs Seal** - Destination warehouses shall be responsible for the *temporary custody* of the used electronic customs seals. Destination warehouses are not allowed to transfer the custody of electronic customs seals to any third party unless authorized by Ascent.

## ***Operational Guidelines***

Per CMO 04-2020 the following sections pertain specifically for free zones shipments:

- Section 10.2 - Booking a Trip
- Section 10.4 - Transit Cargo Bound to Free Zones
- Section 10.8 - Sealing of Import Cargo using the Electronic Customs Seal
- Section 10.10 - Approval of Start Trip Authorization
- Section 10.12 - E-TRACC System Trip Monitoring
- Section 10.13 - Approval of PID or equivalent office for the End Trip Authorization

COO V will not approve any customs clearance without the required E-TRACC Booking as prescribed in Section 10.4 of CMO 04-2020.

For further inquiries or concerns, please feel free to call Ascent Customer Support Hotline 632-82757766 and mobile nos. 0919-0793049, 0919-0806209 and 09190806210.

This is effective July 6, 2021.

For strict compliance.

# DTI MEMORANDUM CIRCULAR 21-27, SERIES OF 2021

Issue Date: July 7, 2021

**WHEREAS**, Section 8 of Republic Act No. 10697, otherwise known as the Strategic Trade Management Act (STMA), states that the Strategic Trade Management Office (STMO) is created as a bureau, under the administrative supervision of the DTI, to serve as the executive and technical agency of the national government for the establishment of the management systems for the trade in strategic goods;

**WHEREAS**, Section 22 of the STMA vests the STMO with the power and function to impose administrative penalties on any person found to have committed violations under STMA. The imposition of such penalty shall be without prejudice to the filing of appropriate criminal charges against persons responsible for the violations;

**WHEREAS**, Department Administrative Order (DAO) 19-07 allows the STMO to adopt a phased implementation of the activities under the STMA, starting with regulating the export activities under the STMA;

**WHEREAS**, the STMO issued Announcement 2021-01, on the Publication of Annex 3 of the National Strategic Goods List (NSGL), which requires the application of authorization from the STMO for the export, import, transit, transshipment of items listed therein.

**WHEREAS**, the STMO issued Memorandum Circular (MC) No. 21-06 on the implementation of financing and brokering under the STMA as guidelines expanding the covered activities and prohibited acts in relation to goods under NSGL Annex 3.

**WHEREAS**, the STMO issued MC No. 20-27 on the Guideline on the Temporary Suspension of Administrative Penalty under the Strategic Management Act in light of the Covid Pandemic, which provides that the suspension is effective immediately until lifted by the STMO.

**NOW, THEREFORE**, this Circular is hereby issued for the information, guidance, and compliance of all covered persons.

- **Suspension of Administrative Penalties shall be lifted on January 01, 2022**

Administrative penalties, except for Warning Letters/ Orders for Corrective Action, shall continue to be suspended until December 31, 2021. The temporary suspension of administrative penalties shall be without prejudice to the filing of criminal cases.

Failure to adhere to Warning Letters/ Orders for Corrective Action issued by the STMO may give rise to the imposition of the temporarily suspended administrative penalties under the STMA.

- **Application for Registration and Authorization**

The STMO reiterates the obligation of STMA covered persons engaged in the Export of Strategic Goods under Annex 2 (Dual Use Goods), and the Export, Financing or Brokering Activities of Annex 3 (Nationally Controlled Goods) of the National Strategic Goods List (NSGL) to register and apply for authorization.

- **Effectivity**

This Circular shall take effect immediately.

## **ABOUT US**

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

**Michael Tede**  
**Compliance Manager**  
mtede@nmm.ph

**Jhumar Coloso**  
**Operations Manager**  
jhumarcoloso@nmm.ph

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