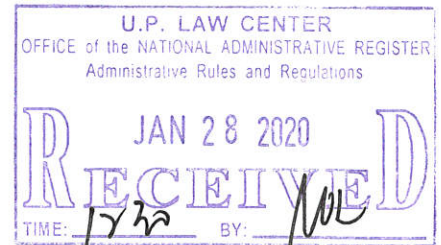




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA 1099



**CUSTOMS ADMINISTRATIVE ORDER (CAO)**  
NO. 05-2020

**SUBJECT: CUSTOMS CLEARANCE PROCEDURES ON EXPRESS SHIPMENTS**

**INTRODUCTION.** This CAO implements Section 439, Chapter 4, Title IV and other related provisions of Republic Act No. 10863 otherwise known as the Customs Modernization and Tariff Act (CMTA).

**Section 1. Scope.** This covers Express Shipments carried as cargo under a Master Air Waybill (MAWB) consigned to Air Express Cargo Operators (AECO).

**Section 2. Objectives.**

- 2.1. To prescribe uniform and simplified procedures in the transport, documentation and clearance of Express Shipments in all Philippine airports;
- 2.2. To ensure border protection by applying internationally accepted best practices; and
- 2.3. To maximize the use of Information and Communications Technology (ICT) for purposes of monitoring and generating relevant statistical information relative to Express Shipments.

**Section 3. Definition of Terms.** For purposes of this CAO, the following terms are defined as follows:

- 3.1. **Advanced Electronic Manifest** – shall refer to the electronic submission to the Bureau of the Inward Foreign Cargo Manifest (IFCM) prior to the arrival of the carrying aircraft.
- 3.2. **Air Express Cargo Operator (AECO)** – shall refer to a company which provides and arranges fast and rapid transport and delivery of express shipments, by order and in the interest of shippers or consignors, either as a direct common carrier or an indirect air carrier, and as such issues its own air waybill to shippers or consignors of shipments under its solicitation.<sup>1</sup>

<sup>1</sup> Customs Memorandum Order (CMO) No. 46-1998, Section 3.1.2.

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- 3.3. Consolidated Inward Foreign Cargo Manifest (CIFCM)** — shall refer to a true and accurate manifest, of all the individual shipments in the consolidation destined and intended to be unloaded at a port entry in the Philippines, submitted as rider to the inward foreign manifest of the carrying vessel or aircraft.<sup>2</sup>
- 3.4. Electronic Inward Foreign Cargo Manifest (e-IFCM)** – shall refer to the advance, electronic conveyance of freight information to the Bureau prior to the arrival of the shipment at the port of entry.<sup>3</sup>
- 3.5. Electronic Consolidated Inward Foreign Cargo Manifest (e-CIFCM)** – shall refer to all House Air Waybills of shipments consigned to the ultimate consignees de-grouped or split from the master air waybills of shipments the consignees of which are just nominal such as banks, forwarders and consolidators.<sup>4</sup>
- 3.6. Express Shipments** – shall refer to consolidated air shipments of goods which are time-sensitive in character, usually under a door-to-door service arrangement with on-time delivery commitment, which are shipped under a MAWB consigned to an AECO.<sup>5</sup>
- 3.7. Free Carrier (FCA)** – shall refer to an international commercial term which means 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 of this type of sale should specify clearly as possible the point within the named place of delivery, as the risk passes to the buyer at that point.<sup>6</sup>
- 3.8. Free On-Board (FOB)** – shall refer to an international commercial term which means that the seller delivers the goods on board the vessel nominated by the buyer at the named port of shipment 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 the moment onwards.<sup>7</sup>
- 3.9. High-Value** – shall refer to goods of a commercial nature with FOB or FCA value of Fifty Thousand Pesos (Php50,000.00) or over.<sup>8</sup>

<sup>2</sup> cf CAO No. 01-2016.

<sup>3</sup> cf. <http://www.farrow.com/article-what-is-emanifest>

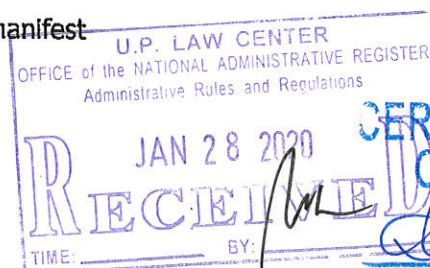
<sup>4</sup> cf. CMO No. 19-2015, Section 3.3.

<sup>5</sup> cf. CMO No. 46-1998, Section 3.1.1

<sup>6</sup> International Commercial Terms 2010

<sup>7</sup> International Commercial Terms 2010

<sup>8</sup> cf. CMTA, Title IV, Chapter 1, Section 402



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**3.10. House Air Waybill (HAWB)** – shall refer to an air waybill covering a single, individual shipment or consignment issued by the freight forwarder or consolidator to a 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 good shipped by air.<sup>9</sup>

**3.11. Master Air Waybill (MAWB)** – shall refer to an air waybill issued by an air carrier to an international air freight forwarder or consolidator.<sup>10</sup>

**3.12. Package** – shall refer to a closed container (i.e. box, carton or envelope) or covering in which the contents of a consignment is packed, ready for shipment or transport.<sup>11</sup>

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

- a. 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;
- b. 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;
- c. Written or printed goods, negatives or cinematographic films, photographs, engravings, lithographs, objects, paintings, drawings or other representation of an obscene or immoral character;
- d. 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 alloy;
- e. Any adulterated or misbranded food or goods for human consumption or any adulterated or misbranded drug in violation of relevant laws and regulations;

<sup>9</sup> CMO No. 79-90, Section 2.1.5

<sup>10</sup> cf. CAO No. 6-2016

<sup>11</sup> CMO No. 46-98 Section 3.1.4



- f. Infringing goods as defined under the Intellectual Property Code and related laws; and
- g. All other goods or parts thereof which importation are explicitly prohibited by law or rules and regulations issued by the competent authority.<sup>12</sup>

**3.14. 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 custom's custody shall be allowed but only in cases provided for by governing laws or regulations.<sup>13</sup>

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

- a. Dynamite, gunpowder, ammunitions and other explosives, firearms and weapons of war, or parts thereof;
- b. 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;
- c. Lottery and sweepstakes tickets, except advertisements thereof and lists of drawings therein;
- d. Marijuana, opium, poppies, coca leaves, heroin or other narcotics or synthetic drugs which are or may hereafter be 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;
- e. Opium pipes or parts thereof, of whatever material;
- f. Weapons of Mass Destruction and goods included in the National Strategic Goods List (NSGL) as provided under

<sup>12</sup> cf. CMTA, Title I, Chapter 3, Section 118  
<sup>13</sup> cf. CMTA, Title I, Chapter 3, Section 117

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Republic Act No. 10697 or the Strategic Trade Management Act (STMA);

- g. Toxic and hazardous goods under Republic Act No. 6969 or the "Toxic Substances and Hazardous and Nuclear Wastes Control Act of 1990"; and
- h. Any other goods whose importation and exportation are restricted<sup>14</sup>.

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

**Section 4. Establishment of Customs Office.** A customs office shall be established in all international airports where Air Express Cargo Operators (AECO) have established offices or hubs.

The District Collector shall ensure that the operations of AECO is fully complemented with the required number of personnel. Overtime services will be provided by the Bureau as the need arises.

The AECO shall pay the Bureau service fees for services rendered in accordance with Sections 1211, 1300 and 1508 of the CMTA.

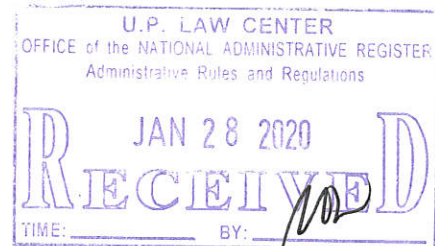
**Section 5. Submission of Manifest.**

**5.1.** A true and complete copy of the e-IFCM shall be electronically sent in advance by the AECO within the following cut-off period:

- 5.1.1.** Those coming from Asia – at least one (1) hour before arrival of the aircraft.
- 5.1.2.** Those coming from continents other than Asia – at least four (4) hours before arrival of the aircraft.

**5.2.** For the purpose of identifying the individual shipments consigned to the ultimate consignees, the e-CIFCM shall also be submitted as a rider to the e-IFCM with the following information:

- 5.2.1.** Flight Number;
- 5.2.2.** Flight Date;
- 5.2.3.** MAWB Number;
- 5.2.4.** HAWB Number;
- 5.2.5.** Shipper Name;
- 5.2.6.** Shipper Address;
- 5.2.7.** Consignee Name;
- 5.2.8.** Consignee Address;
- 5.2.9.** Number of packages;



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<sup>14</sup> cf. CMTA, Title I, Chapter 3, Section 119; CAO 6-2016.

- 5.2.10. Description of goods;
- 5.2.11. Declared Value;
- 5.2.12. Gross Weight;
- 5.2.13. Registry Number;
- 5.2.14. Marks and numbers of cartons, drums, boxes, crates and other forms of protective packaging;
- 5.2.15. Kinds of packages (cartons, boxes, crates, drums, etc.);
- 5.2.16. Country of origin; and
- 5.2.17. Notify Party.

5.3. The cut-off time for the submission of the e-CIFCM are as follows:

5.3.1. If the e-IFCM is submitted within the prescribed period, the submission of the e-CIFCM shall be one (1) hour after the arrival of the aircraft.

5.3.2. If the e-IFCM is submitted late, the e-CIFCM shall be accepted without penalty provided that the submission in the customs systems shall not exceed twenty-four (24) hours after the e-CIFCM is registered with the Office of the Deputy Collector for Operations. This same privilege shall apply in case the e-IFCMs are not validated on time (e.g., due to system errors).

5.4. Submission of Supplemental IFCM. Cargoes not listed in the IFCM shall be duly covered by a supplemental manifest which shall be submitted within six (6) hours upon arrival of the aircraft.

5.5. Supplemental IFCM shall be submitted in hard copies and electronic form within the prescribed period mentioned above. Otherwise, the shipments subject of the supplemental IFCM shall be considered unmanifested and subject to seizure proceedings.

5.6. Unmanifested goods shall be subject to the penalties of the applicable Customs Order.

**Section 6. Customs Clearance Formalities.** For purposes of granting immediate release, Express Shipments shall be divided into four (4) categories and cleared under their respective procedures, as follows:

6.1. **Correspondence and Documents** – shall refer to those shipments which are Business, Inter-office, or Personal (BIP) in character and have no commercial value. Included under this category are diplomatic pouches with official seal, provided that, Correspondence and Documents that are recorded on carrier media shall not be included in this category subject to the following conditions:

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- 6.1.1. The AECO shall ensure that non-document shipments are not mixed with Correspondence and Documents. Should this occur, the AECO shall provide supporting documents to the Bureau that the non-document shipment was manifested correctly. Any shipment found to contain dutiable goods shall be segregated from Correspondence and Documents and the same shall be filed and cleared separately.
- 6.1.2. The detailed e-CIFCM for all Correspondence and Documents shall serve as the goods declaration.
- 6.1.3. Prior to release, the Bureau shall conduct non-intrusive inspection for shipments classified as Correspondence and Documents.
- 6.1.4. All Correspondence and Documents shall be placed in a sealed green courier bag.
- 6.1.5. Documents included in the e-CIFCM for Correspondence and Documents shall be cleared without payment of duty and tax.
- 6.1.6. The Bureau shall utilize risk management techniques in determining criteria for the physical and documentary examination of documents, e.g., weight, volume.

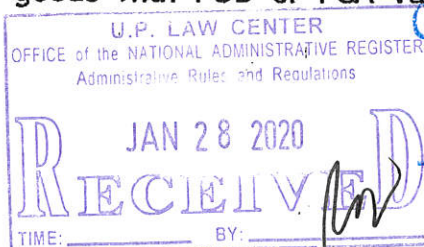
6.2. **De Minimis Shipments** – shall refer to the value of goods for which no duty or tax is collected.<sup>15</sup>

Prior to the arrival of the shipments and to enable the processing of Express Shipments, the AECO shall submit to the Bureau a detailed e-CIFCM of all *De Minimis* Shipments with FOB or FCA value of Ten Thousand Pesos (Php10,000.00) or less.

- 6.2.1. The detailed e-CIFCM shall also serve as the goods declaration for all *De Minimis* Shipments, but Regulated Goods shall be declared separately per HAWB.
- 6.2.2. The Customs Examiner shall carry out risk assessment on the e-CIFCM submitted by the AECO and tag shipments for physical examination and require submission of clearance or permit from the concerned regulatory agency, if applicable.

6.3. **Low-Value, Dutiable and/or Taxable Express Shipments** – shall refer to goods with FOB or FCA value of more than ten

<sup>15</sup> cf. CAO No. 02-2016, Section 3.2



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thousand pesos (Php10,000.00) but less than fifty thousand pesos (Php50,000.00).<sup>16</sup>

Subject to the application of risk-based management techniques, the Bureau shall allow the advanced processing of Low-Value, Dutiable and/or Taxable Express Shipments subject to the following conditions:

- 6.3.1.** The e-CIFCM shall be submitted to the Bureau prior to the arrival of the goods for purposes of processing information, calculating the amount of duties and taxes payable and for selecting shipments for documentary or physical examination or both, if deemed necessary. The e-CIFCM must also contain the following information:
- a. Customs Duty Amount (Duty);
  - b. Value-added Tax (VAT);
  - c. Express Clearance Fee; and
  - d. Other charges (i.e. fines or penalties).
- 6.3.2.** A simplified goods declaration containing the information required by the Bureau shall be filed by the AECO prior to the arrival of the goods.
- 6.3.3.** Low-Value, Dutiable and/or Taxable Express Shipments with value of less than Php50,000.00 may be released prior to the payment of the assessed customs duty, tax and other charges subject to the posting by the AECO of a bank guaranty which shall act as the security deposit as provided under Section 11 of this CAO and provided further that the following are present:
- a. The informal entry for Express Shipments sought to be released shall have been duly filed and processed;
  - b. The documentary and/or physical examination of the cargo, if necessary, has been completed, and the duties, taxes and other charges due on the consignment have been properly determined by the Bureau;
  - c. Only such number of shipments with aggregate assessed duties, taxes and other charges not exceeding the amount guaranteed by an Accredited Agent Bank (AAB) shall be allowed to be released;

<sup>16</sup> cf. CMTA, Title IV, Chapter 1, Section 402





- d. The shipments sought to be released is not subject to any alert or hold order issued by the authorized Alerting Unit of the Bureau; and
- e. The AECO shall submit to the District Collector a notarized written commitment executed by an AAB, guaranteeing to pay the Bureau upon demand whatever customs duties, taxes and other charges assessed on any import not paid by the AECO.

**6.4. High-Value Shipments** – shall refer for the shipments with an FOB value of Fifty Thousand Pesos (Php50,000.00) and above.

Each shipment shall be declared individually through the Customs Cargo Clearance System and shall be processed under formal entry.<sup>17</sup>

**Section 7. Advance Lodgement and Clearance.** The Bureau shall develop a facility to enable the lodgement and clearance of goods declaration for Express Shipments.

**Section 8. Treatment of Split Consignments.** Two or more low value non-document express consignment which appears on the CIFCM to have the same shipper and the same consignee, the aggregate value of which amounts to Fifty Thousand Pesos (Php50,000.00) or more, or its foreign currency equivalent value at the date of arrival of shipment shall be treated as a single consignment and will require the filing of formal entry.

**Section 9. Establishment of ICT-enabled Clearance and Monitoring System for Express Shipments.** The Bureau shall establish a simplified ICT- enabled system for the lodgment, whether pre-arrival or not, clearance and monitoring of all Express Shipments including split consignments.

**Section 10. Mis-sorted or Misrouted Shipments.** Mis-sorted or misrouted shipments may be returned to the shipper without payment of duties, taxes and other charges under the following circumstances:<sup>18</sup>

- 10.1. The Air Waybill (AWB) indicates that the consignee's address is other than the Philippines;
- 10.2. The AWB indicates that the consignee's address is the Philippines, but the labels or markings clearly show that the destination of the shipment is other than the Philippines and the Bureau has verified the same.

<sup>17</sup> cf. Guidelines for Immediate Release of Consignments by Customs, WCO, June 2018 Version III.

<sup>18</sup> cf. Section 603 and 604, Chapter 2, Title VI, CMTA



- 10.3. The Bureau is notified prior to the arrival of the shipment and lodgment of goods declaration that the same is mis-sorted or misrouted; and
- 10.4. The shipment is not subject of an alert order or derogatory information and the same is not regulated, restricted or prohibited upon conduct of non-intrusive inspection.

The AECO shall re-export the same within twenty-four (24) hours from the arrival of the shipment. The Bureau shall require the AECO to provide a designated and secured area for mis-sorted or misrouted shipments.

The AECO shall also submit electronically a monthly summary of all mis-sorted or misrouted shipments to the Bureau with the following information:

- a. Arrival Date into the Philippines;
- b. Departure Date from the Philippines;
- c. Export AWB Number;
- d. Export Flight Number;
- e. Correct Destination; and
- f. Document showing proof of landing or other evidence of re-exportation.

For purposes of recording, the Bureau shall compute the duties and taxes that should have been collected from the shipment had it not been mis-sorted or misrouted.

**Section 11. Security Deposit.** In case of Low-value, Dutiable and/or Taxable Express Shipments, the AECO shall deposit and maintain in AAB the amount of not less than Five Million Pesos (Php5,000,000.00) specifically to guaranty immediate payment by the bank upon demand by the Bureau. In case of default on the part of the AECO to pay the assessed customs duties, taxes, and other charges due on shipments that were released under Section 6.3.3 of this CAO, the Bureau shall deduct the security deposit the payment of the duties, taxes and other charges.

The security likewise covers mis-sorted or misrouted shipments being returned to the shipper. In case of failure to show proof of landing or evidence of re-exportation or that the said shipment was not re-exported within twenty-four (24) hours from arrival, the amount of duties and taxes which should have been collected shall be deducted from the security by way of penalty.

**Section 12. Accreditation of AECO.** The AECO shall be accredited with the Bureau before it can avail of the privileges for handling Air Express Shipments.

The applicant for accreditation shall comply with the following:

- 12.1. Accreditation by the Bureau as an Importer;



- 12.2. Accreditation by the Bureau as a Customs Facility Warehouse Operator;
- 12.3. Must be accredited by the Civil Aeronautics Board as a freight forwarder;
- 12.4. Proof of membership to a recognized existing international organization for air express operators, e.g. Conference of Asia Pacific Express Carriers (CAPEC);
- 12.5. Certification as an operator of a global or regional hub for handling of express shipments;
- 12.6. Must have a dedicated air carrier for their use as an Air Express Operator;
- 12.7. Must have integrated end-to-end tracking system; and
- 12.8. Must have an IT System capable of interfacing with the Bureau's automated system.

**Section 13. Risk Management.** The customs officer may, based on internationally-accepted customs administration and risk management principles, conduct non-intrusive inspection for Express Shipments.

**Section 14. Exclusion from Immediate Release.** The following importations shall not be entitled to immediate release as Express Shipments:

- 14.1. Importations declared as "without commercial value", "of no commercial value" or with specific amount but qualified by the phrase "for customs purposes" or analogous phrases.

Hence, the sender, importer, consignee, AECO must declare the specific value of the goods supported by available invoice, receipt or equivalent document, if any, except for Correspondences and Documents classified under Category 1 of the WCO Guidelines for the Immediate Release of Consignments by Customs.

- 14.2. Goods subject to requirements or conditions imposed by the concerned regulatory agency unless for personal use and within the limits allowed by regulations.

Regulated Goods with *De Minimis* Value shall comply with the requirements of the concerned regulatory agencies. However, when the importations consist of Regulated Goods for personal use and in limited quantity as determined by the implementing regulatory agencies, the same may be processed and released by the Bureau.

- 14.3. Importations to be entered conditionally free, for warehousing, for transit and/or admission to free zone.

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**Section 15. Express Shipment Restrictions.** The following shall not be considered as Express Shipments:<sup>19</sup>

- 15.1. Prohibited and/or Restricted Goods under the Philippine laws;
- 15.2. Dangerous Goods and/or Hazardous substances such as explosives and other hazardous chemicals under RA No. 6969;
- 15.3. Valuable goods such as jewelry, works of art and the like;
- 15.4. Animals, fishes and fowls (live or frozen);
- 15.5. Foodstuff and highly perishable articles;
- 15.6. Human remains or cadavers; and
- 15.7. Money (coins, cash, paper money and negotiable instruments equivalent to cash).

**Section 16. Reportorial System.** A reportorial system shall be established in the Bureau for statistical purposes and monitoring of Express Shipments.

**Section 17. Sanctions for Violations.** Expedited clearance and release procedures may be discontinued if an AECO violates or fails to comply with any of the provisions of this CAO.

In case of failure to supply advance and requisite manifests, the party failing to submit the required information within the period as prescribed under Section 5 herein shall be subject to the payment of the imposable fines as provided for under the CAO on Vessel and Aircraft Supervision and Control System.

**Section 18. Administrative Sanctions.** A customs employee who violates any of the provisions of this Order shall be held administratively liable, in addition to the penal sanctions that may be imposed upon his person.

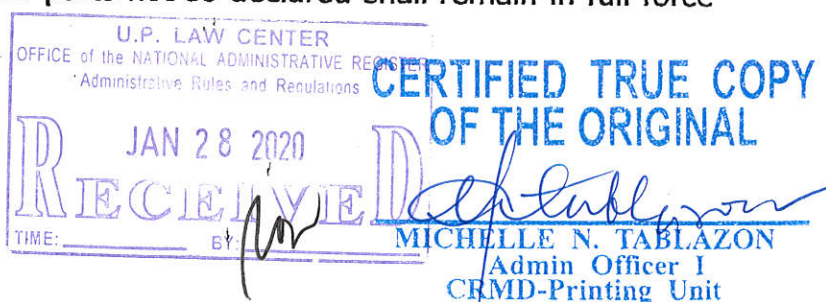
**Section 19. Penal Provisions.** Violations of this CAO committed by any person, officer or employee shall be penalized in accordance with Title XIV of the CMTA and other applicable penal provisions.

**Section 20. Periodic Review.** Unless otherwise provided, this CAO shall be reviewed every three (3) years and be amended or revised, if necessary.

**Section 21. Repealing Clause.** All other rules and regulations issued by the Bureau which are inconsistent with this CAO are deemed repealed or modified accordingly.

**Section 22. Separability Clause.** If any part of this CAO is declared unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force and effect.

<sup>19</sup> CMO 46-98, Section 4.2.



**Section 23. Effectivity.** This CAO shall take effect after thirty (30) days from its publication in the Official Gazette or a newspaper of general circulation.

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



**REY LEONARDO B. GUERRERO**  
Commissioner of Customs  
DEC 03 2019



APPROVED:



**CARLOS G DOMINGUEZ**  
Secretary of Finance  
DEC 11 2019



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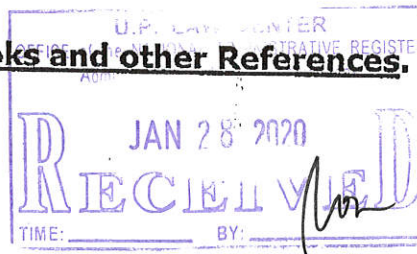
**Informational Section.** As the title denotes this section only provides information and does not give rise to any substantive or formal rights or obligations.

**1. History.** This CAO amends all the previous issuances of the Bureau relating to clearance of express shipments.

**2. Related Policies.**

- Republic Act 10863
- Customs Administrative Order 02-2016
- Customs Administrative Order 05-2016
- Customs Memorandum Order No. 46-98
- Customs Memorandum Order No. 16-2001
- Customs Memorandum Order No. 37-2002
- Customs Memorandum Order No. 02-2006
- Customs Memorandum Order No. 51-2010
- Customs Memorandum Order No. 79-90
- NAIA Customs Memorandum Order No. 1-2015
- World Customs Organization Glossary of Customs International Term 2013
- International Commercial Terms 2010
- Glossary of Customs and Trade Terms
- Revised Kyoto Convention
- WCO Asia/Pacific Regional Workshop
- An Act Modernizing the Customs and Tariff Administration. Otherwise known as Customs Modernization and Tariff Act (CMTA)
- Imported Goods with *De Minimis* Value Not Subject to Duties and Taxes
- Consolidated Shipment of Duty and Tax-Free "Balikbayan Boxes"
- Expedited Clearance or Clearance Procedures and Guidelines on Express Consignment
- Procedures in the Release of Air Express Cargo at NAIA Customhouse
- Clearance of Air Express Consignment of DHL Worldwide Express at NAIA
- Cargo Pre-Clearance Release System for the Air Express Cargo Industry
- Amendment of CMO 46-98
- Revised Rules and Regulations Governing the Entry of Non-Commercial Inbound Consolidation Shipments from Filipino Abroad, Repealing for the purpose CMO 32-90
- Transfer Underguard (TUG) Procedures
- Glossary of Customs and Trade Terms
- Specific Annex A, Chapter 1 Definition of Terms
- Risk Based Passenger Selectivity

**3. Webpage, Forms, Handbooks and other References.**



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- [www.customs.gov.ph](http://www.customs.gov.ph).
- [Republic Act 10863](#)
- [World Customs Organization Glossary of Customs International Term 2013](#)
- [International Commercial Terms 2010](#)
- [Glossary of Customs and Trade Terms](#)
- [Revised Kyoto Convention](#)
- [WCO Asia/Pacific Regional Workshop](#)

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OFFICE of the NATIONAL ADMINISTRATIVE REGISTER  
Administrative Code and Regulations

*Michelle N. Tablazon*  
MICHELLE N. TABLAZON  
Admin Officer I  
CRMD-Printing Unit

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