



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

22 November 2010

CUSTOMS MEMORANDUM ORDER  
NO. 50-2010

Subject : Amendment to CMO 45-2010 entitled "Procedures for the Implementation of the Electronic to Mobile (EZM) Customs System for Delivered Duty Paid (DDP) or Bill-to-Shipper (BTS) Shipments at the Ninoy Aquino International Airport (NAIA) and Other Airports Nationwide Pursuant to CMO 27-2009".

In view of the recent change in the supervision over the Bureau's accreditation unit (ICARE) the following provisions of CMO 45-2010 are hereby amended as follows:

1. "Section 3.5 Express Operators (EOs) other than PCAEO members desiring to use the special procedure for their BTS/DDP shipments provided for in this Order must apply for accreditation with the Deputy Commissioner for Revenue Collection and Monitoring Group (RCMG) which exercises direct supervision over the ICARE or equivalent unit and demonstrate the following capabilities and actual practice"
2. **Section 4.1 Control by the Office of the Deputy Commissioner Revenue Collection Monitoring Group**
  - 4.1.1 The designated user in the Office of the Deputy Commissioner, RCMG shall tag the CPRS-record of every consignee/importer in the certified list submitted by the Express Operator using the Special Arrangement Tab of CPRS.
  - 4.1.2 Upon the instance of the EO itself or RCMG/office concerned the designated user shall disable the DDP-special arrangement of a consignee/importer. The special arrangement shall cease to be active for all EOs.

3. Section 4.2 Express Operators (EO)

- 4.2.2 The EO shall submit an initial list of importer-clients certified as using DDP as a commercial arrangement to the Office of the Deputy Commissioner, RCMG. The list should include the importer-clients' TIN and their respective CCN. The latter shall review and approve the list which shall be the basis for tagging the importer's client profile in CPRS as "DDP-enabled".
- 4.2.3 Subsequent addition to the list shall be applied by email (sample attached as Annex "A") from the EO to the designated official from the Office of the Deputy Commissioner who will immediately include the entity and tag the same based on the certification of the EO that the due diligence verification has been performed and to be subject to post audit by Customs.
- 4.2.4 The Deputy Commissioner, RCMG shall provide at least two (2) e-mail addresses exclusively dedicated to receive requests for additions to the list of clients initially submitted by the EOS or other consolidators with DDP/BTS arrangements.
- 4.2.5 The EO may invalidate a consignee/importer's DDP special arrangement at anytime by official communication to the Deputy Commissioner, RCMG stating the grounds therefore.

All other provisions of CMO 45-2010 not affected by this Order shall remain in force and effect.

This Order shall take effect immediately.

 12/07/10  
**ANGELITO A. ALVAREZ**  
Commissioner  
  
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Commissioner  
10-02206