



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MASTER COPY *BAK*

Customs Memorandum Order

No. 07 -2015

9 March 2015

**To: All District Collectors and Sub-Port Collectors
All Deputy Collectors for Operations
All Deputy Commissioners**

**Subject: On Tagging of the Arrival of Transshipments in e2m, Monitoring of
Arrival of Transshipments and Filing of Entries for Transshipped Cargo**

1. This CMO is effective on 16 March 2015.
2. Upon arrival of all of the cargo which is the subject of a transshipment entry to its Port of Destination, the Deputy Collector for Operations in the Port of Destination, her/his equivalent, or a person authorized by her/him, shall tag the entry as arrived in the e2m system. This must be done within the same day, or if the cargo arrives outside of normal office hours, within the next business day after the arrival of the cargo.
3. For port-to-port transshipments, entries must be filed at the Port of Destination within 30 days of the filing of the transshipment entry at the Port of Discharge. Failure to do so will be grounds for abandonment of the cargo, in accordance with Section 1801 of the Tariff and Customs Code of the Philippines.
4. The Deputy Collector for Operations at the Port of Discharge shall be responsible for:
 - 4.a. verifying whether all cargo transshipped from that Port of Discharge has been tagged arrived in the e2m system, within one day from its departure from the Port of Discharge, except in exceptional circumstances, or when the distance from the Port of Discharge to the Port of Destination warrants a longer period, but in no case to exceed five days.
 - 4.b. Ensuring that for all cargo for which even a part of the shipment has not arrived at the Port of Destination within the period described in Section 4.a, duties and taxes are paid on all of the goods which are the subject of the transshipment entry for that cargo.
5. For transshipments which consist of more than one container, the Deputy Collectors for Operation at the Port of Discharge and Port of Destination shall manually monitor the departure from the Port of Discharge and arrival at the Port of Destination until such time that all containers of the transshipment have arrived at the Port of Destination, and the entire entry is tagged "arrived" in e2m, following the procedures below:

CMO 07-2015 p-2

5.a. At the Port of Discharge, the Deputy Collector for Operations shall maintain a record, using Excel, of all transshipments which consist of more than one container following the format shown below:

Transshipment Entry Number	Total Number of Containers	Container Number	Date released from Port of Discharge	Date confirmed arrived at Port of Destination	Name of official confirming arrival at zone
	1				
	2				
	3				
	4				
	5				
	6				
	7				
	8				
	9				
	10				

5.b. Upon arrival of a container at the Port of Destination, the Deputy Collector for Operations at the Port of Destination shall check the TSAD and e2m record to determine whether that container is part of a larger shipment for which there are still parts or containers which have not yet arrived at the Port of Destination. If yes, then he shall, until all the containers of the transshipment entry have arrived:

- 5.b.i. Maintain records for each such transshipment entry, in the format shown above
- 5.b.ii. Inform the Deputy Collector for Operations at the Port of Discharge, at least once a day, of all transshipment entries consisting of more than one container, for which one or more containers arrived on that day, and the container number of any containers.

5.c. When all containers in that transshipment have arrived, the Deputy Collector for Operations at the Port of Destination shall:

- 5.c.i. Inform the Deputy Collector for Operations at the Port of Discharge that all containers for that transshipment have arrive.
- 5.c.ii. Tag the transshipment entry as "arrived" in the e2m system.

5.d. At any given point in time, the Deputy Collector for Operations at the Port of Discharge should know:

5.d.i. All transshipment entries for which there is more than one container, but not all containers have left the Port of Discharge.

5.d.i.a. Which containers have left the Port of Discharge

5.d.ii. All transshipment entries for which there is more than one container, but not all containers have arrived at the Port of Destination

5.d.ii.a. Which containers have arrived at the Port of Destination

6. Monitoring of Arrival of Transshipments

6.a. Every day, the Deputy Collector for Operations at the Port of Discharge shall prepare a record of:

6.a.i. Every Transshipment Entry that was filed in that Port of Discharge up to and including the previous day, for which, as of the previous day:

6.a.i.a. At least one container has left the Port of Discharge, and

6.a.i.b. Either of the following is true:

6.a.i.b.1 If the entry was filed electronically and it has not been tagged arrived in e2m

6.a.i.b.2 If the entry was manually filled, the [Customs examiner] at the Port of Destination has not yet informed him that all containers for that transshipment entry have arrived.

This record shall be maintained in the format shown below, using Excel, and updated daily.

Date of report	Port of discharge	Transshipment Entry Number	Filed electronically or manually ?	Consignee	Contents of shipment (brief only)	No. of containers	Date the shipment left the Port of Discharge	Port of Destination	Number of containers which have left the Port of Discharge	Number of containers which have arrived at the Port of Destination as of date of report

7. The Deputy Collectors for Operations at either the Port of Discharge or Port of Destination may delegate their powers and responsibilities under this CMO to BOC staff under their supervision. The Deputy Collectors for Operations will remain responsible for the actions or omissions of their staff to which they delegate their powers. If there is no Deputy Collector for Operations at a port, sub-port, PEZA

zone, or Freeport, the BOC staff so designated by the District Collector or Sub-Port Collector to fulfill the responsibilities of the Deputy Collector for Operations will be responsible for complying with the responsibilities of the Deputy Collectors for Operations as described in this CMO.

8. Non-compliance by any Customs official with any provision of this CMO will be an incidence of Simple Neglect of Duty as used in CMO 25-2010, Title IV, Section 2, and shall be punishable upon second offense by Dismissal.


John P. Sevilla
Commissioner



MAR 8 2015