



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

INTERNAL ADMINISTRATION GROUP
CENTRAL RECORDS MANAGEMENT DIVISION

December 10, 2019

The Director

Office of the National Administrative Register (ONAR)
UP Law Center Diliman, Quezon City

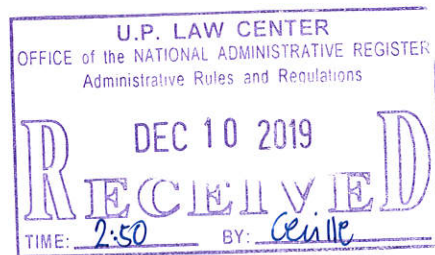
Sir/Ma'am:


Transmitted are three certified true copies and soft copy (word format in compact disc rewritable) of the following Customs Memorandum Order and Customs Administrative Order, to wit:

CMO 52-2019: AMENDMENTS TO CMO NO. 39-2019 DATED 31 JULY 2019 ON THE PROCESSING OF GOODS DECLARATION FROM LODGEMENT TO ISSUANCE OF FINAL ASSESSMENT NOTICE.

CMO 53-2019: FREEDOM OF INFORMATION MANUAL.

Very truly yours,



for: 
GLADYS C. CABUGAWAN
Chief, CRMD



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

Date NOV 29 2019

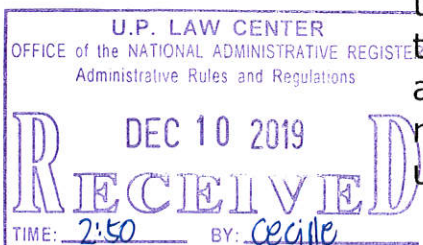
CUSTOMS MEMORANDUM ORDER (CMO)
NO. 52-2019

**SUBJECT: AMENDMENTS TO CMO NO. 39-2019 DATED 31 JULY 2019 ON
THE PROCESSING OF GOODS DECLARATION FROM LODGEMENT
TO ISSUANCE OF FINAL ASSESSMENT NOTICE**

To clarify the timelines prescribed in CMO 39-2019 from the filing of the goods declaration up to the assessment process and ensure compliance thereto, Section 3 and 4 are hereby amended as follows:

Section 3. Definition of Terms. For the purpose of this CMO, the following terms are defined accordingly:

- 3.1. FED** — shall refer to the Formal Entry Division at the Port of Manila (POM) and the Manila International Container Port (MICP) and its equivalent unit in other ports.
- 3.2. Lodgement** — shall refer to the electronic registration of a goods declaration with the Bureau in a manner prescribed under customs laws, rules and regulation.
- 3.3. Filing of the cGD** — shall mean the submission of the signed Single Administrative Documents (SAD) off thee cGD and its supporting documents to the Entry Processing Unit (EPU) or its equivalent unit at the FED.
- 3.4. Assessment process** — shall mean that portion specified in Section 2 hereof commencing from assignment of the cGD to the Examiner of the appropriate Section or equivalent unit, the review thereof wherein the assigned Examiner may, among others, agree to the self- assessment made therein or recommend the imposition of additional duties and taxes, and until the Appraiser.



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Admin Officer I
CRMD-Printing Unit

adopts the recommendation/s of the Examiner and inputs the same in the E2M producing the Assessment Notice.

- 1.5. Assessment Notice** — shall mean the Assessment Notice with appropriate data filled-in under the column "Assessment Reference". The Assessment Notice shall serve as payment instruction to the AAB to debit the amount of duties, taxes and other charges from the account of the importer or consignee.


Section 2. Period/s. The following periods shall be observed:

- 2.1.** Filing of the cGD shall be within forty-eight (48) hours from lodgement of the cGD, except when the 48th hour falls on a non-working day, in which case, the deadline shall be of the same time on the next working day.

The EPU or its equivalent unit shall submit to the District Collector a daily report of all cGDs entered in the Goods Declaration Verification System or GDVS that were filed with the EPU beyond forty-eight (48) hours from lodgement. The District Collector shall forward the report to the Accounts Management Office (AMO) for evaluation and imposition of sanction against the importer or broker, if applicable.

- 2.2.** The assessment process shall be completed within twenty-four (24) hours from receipt by the Examiner of the filed cGD. The Section Chief or equivalent unit shall submit to the District Collector through the Chief, FED or equivalent unit and Deputy Collector for Assessment, a report of all cGDs which have not been completely processed within the prescribed period. The District Collector shall require the Examiner and Appraiser concerned to explain within seventy-two (72) hours and in writing the reason/s for the delay in the processing and why no administrative charges shall be pursued against them for non-compliance with this Order, in accordance with existing Civil Service law, rules and regulations,

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Member I
CRM/PIAD
Accounting Unit

Other provisions of CMO 39-2019 not inconsistent herewith shall remain in force and effect.

For strict compliance.



REY LEONARDO B. GUERRERO


Commissioner

NOV 29 2019



BOC-02-00984

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