



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

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ACCOUNTABILITY

MISTG Memo No. 03-2021

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## MEMORANDUM

**TO :** ALL DEPUTY COMMISSIONERS  
 ALL DISTRICT and SUPPORT COLLECTORS  
 ALL IMPORTERS, BROKERS, VASPs  
 ALL OTHERS CONCERNED

**FROM :**   
 ALLAN C. GERONIMO  
 Deputy Commissioner, MISTG

**SUBJECT :** Implementation of Customs Memorandum Order No. 05-2021 entitled "New National Procedure Codes for Lodgement of Conditionally Tax and/or Duty-Exempt Importations under Section 800 of the CMTA"

**DATE :** 04 February 2021

In accordance with CMO No. 05-2021 dated 28 January 2021, please be informed that the new procedure codes for lodgement of conditionally tax and/or duty-exempt importation under Section 800 of the CMTA will be implemented in the E2M system pursuant to the said CMO effective 08 February 2021.

The following National Procedure Code shall be used in filling up Box 37 of the Single Administrative Document (SAD):

Old Code	Description	New Code
T00	Section 800(A) of the CMTA, Duty Exempt	C01
T10	Section 800(B) of the CMTA, Duty Exempt	C02
T04	Section 800(C) of the CMTA, Duty Exempt	C03
T13	Section 800(D) of the CMTA, Duty Exempt	C04
T15	Section 800(E) of the CMTA, Duty Exempt	C05
T17	Section 800(F) of the CMTA, Duty and VAT Exempt	C06
N/A	Section 800(G) of the CMTA, Duty and VAT Exempt	C07
T21	Section 800(H) of the CMTA, Duty and VAT Exempt	C08
T25	Section 800(I) of the CMTA, Duty and VAT Exempt	C09
T27	Section 800(J) of the CMTA, Duty Exempt	C10
T56	Section 800(K) of the CMTA, Duty Exempt	C11
T30	Section 800(L) of the CMTA, Duty and VAT Exempt	C12
T33	Section 800(M) of the CMTA, Duty Exempt	C13
T35	Section 800(N) of the CMTA, Duty Exempt	C14
T37	Section 800(O) of the CMTA, Duty Exempt	C15
T52	Section 800(P) of the CMTA, Duty Exempt	C16
T39	Section 800(Q) of the CMTA, Duty and VAT Exempt	C17
T41	Section 800(R) of the CMTA, Duty Exempt	C18
T43	Section 800(S) of the CMTA, Duty Exempt	C19
T48	Section 800(T) of the CMTA, Duty and VAT Exempt	C20
T45	Section 800(U) of the CMTA, Duty Exempt	C21
T47	Section 800(V) of the CMTA, Duty Exempt	C22
T51	Section 800(W) of the CMTA, Duty Exempt	C23
T61	Section 800(X) of the CMTA, Duty Exempt	C24
T54	Section 800(Y) of the CMTA, Duty and VAT Exempt	C25
T71	Section 800(Z) of the CMTA, Duty and VAT Exempt	C26

For your information and guidance.