



14 October 2009

**CUSTOMS MEMORANDUM ORDER**  
NO. 47-2009

Pursuant to Section 608 of the Tariff and Customs Code of the Philippines, as amended, the following rules and regulations are hereby issued to implement Executive Order No. 831 dated October 1, 2009 creating a One-Stop Shop in the Bureau of Customs to expedite the processing and release of importations of donated relief goods/articles/equipment intended for calamity-declared areas and victims of disasters/calamities under Section 105 of the TCCP, as amended, and the prevailing provisions of the General Appropriations Act.

**I. SCOPE**

These guidelines shall cover all importations of donated relief goods/articles/equipment intended for distribution to calamity-declared areas and victims of disasters/calamities.

**II. DEFINITION OF TERMS** - For purpose of this Memorandum Order, the following terms shall have the following meaning:

1. Relief - is the provision of interventions to alleviate, ease and/or mitigate a distressed and/or critical situation affecting persons, families, groups or communities.
2. Donated Goods/Articles - shall cover food and non-food items responsive to any situation affecting disadvantaged or distressed individuals and families in order to meet their basic needs
3. Duty Registered Relief Organization - any relief organization, not operated for profit, duly registered or accredited with the DSWD.
4. "One-Stop Shop" as used in this Guidelines shall consist of authorized personnel from the BOC, DSWD, DOE, DOH, DA, DND and other government agencies concerned.

**III. CREATION OF A "ONE-STOP SHOP"**

1. A One-Stop Shop is hereby established in all collection districts of the Bureau of Customs to be headed by the DOF and composed of representatives from other government agencies concerned in the processing and documentation of donated relief goods/articles/equipment to effect their immediate release from customs custody under EO 831, PMO 36 and Section 105 of the TCCP, as amended.
2. The One-Stop Shop shall be available twenty-four hours (24), seven (7) days a week for the processing and immediate release of the foreign donated articles from the BOC.

3. The Secretary of Finance shall resolve any conflict/issue arising from the implementation of Executive Order No. 831 and this CMO, which shall be final and executory.

#### IV. INITIAL REQUIREMENTS FOR THE CONDITIONAL RELEASE OF FOREIGN DONATIONS

The following requirements shall be submitted to the One-Stop Shop for the conditional release of donated foreign relief goods/articles/equipments falling under this Order:

- a. Letter of Intent to Donate the Goods;
- b. Bill of Lading/Airway Bill;
- c. Packing List and/or Commercial Invoice;
- d. Other documents as may be required by the One-Stop Shop

#### V. OPERATIONAL PROVISIONS

1. Prior to arrival of the shipment, the donor/intended donee or its duly authorized representative shall inform the BOC of the incoming donation.
2. All importations of donated relief goods/articles/equipment for distribution to calamity declared areas and victims of calamities and/or disasters shall be for the account of the DSWD or any DSWD registered relief organization.
3. The letter of intent to donate the goods and the shipping and/or commercial documents such as bill of lading/airwaybill, packing list and invoice shall be submitted to the OSS for evaluation.
4. In case of discrepancy in the name of the consignee appearing in the importation documents or where the intent to donate the goods to calamity-declared areas and victims of disasters/calamities is satisfactorily shown by sufficient documents, the OSS shall cause the correction upon submission by the original consignee of a notarized waiver and deed of undertaking. Amendments to the Inward Foreign Manifest covering shipments falling under this Order shall likewise be filed with the OSS. For this purpose, a representative from the Office of the Deputy Collector for Operations must also be assigned to the OSS.
5. Upon favorable endorsement of the DSWD (food and clothing); DOH, BFAD (medicines and other pharmaceutical products); DA (agricultural products in its natural state) and DND (rehabilitation equipment), the OSS shall process and issue the necessary endorsement/clearance for the conditional release of the imported donated relief articles.
6. Within 24 hours from filing of the Entry, the BOC shall release the donated goods/articles/equipment to the DSWD subject to compliance with existing laws, rules and regulations.
7. Receipt of importations consigned to any DSWD registered relief organization shall be jointly acknowledged by DSWD and the relief organization with the commitment or undertaking that they shall submit the other required documents to the BOC within fifteen (15) days from release of the shipment from customs custody.
8. Prohibited importations shall *ipso facto* be forfeited in favor of the government. Articles qualified for donation shall be immediately turned-over to DSWD.

9. Donations of imported used clothing shall be consigned only to DSWD. Used clothing found in shipments represented/declared as relief goods and consigned to entities other than the DSWD shall be *ipso facto* forfeited pursuant to RA 4653 and the same shall be immediately turned-over to the DSWD.

#### VI. POST RELEASE REQUIREMENTS

1. The DSWD shall provide the One-Stop-Shop with the corresponding distribution reports within 30 days from distribution of the relief goods/articles/equipment covered by PMO 36.
2. DOF Indorsement/Clearance for availment of the deferred payment scheme of duties and taxes or taxes only shall be submitted to the BOC within fifteen (15) days from release of the shipment.

#### VII. MISCELLANEOUS PROVISIONS

Donations of relief goods, other than used clothing, whose Order of Forfeiture or Abandonment has become final and executory shall be turned over to the DSWD without the requisite Deed of Donation as an exception to CMO 24-2005.

#### VIII. PERIOD OF IMPLEMENTATION

The provisions of this Customs Memorandum Order shall only be implemented for the duration of the current emergency disaster situation.

#### IX. EFFECTIVITY

This Order shall take effect immediately.

**NAPOLEON L. MORALES**  
Commissioner

