



1 September 2015

CUSTOMS MEMORANDUM ORDER

NO. 28-2015

SUBJECT : MANDATORY FILING CONSUMPTION ENTRY FOR SEA SHIPMENT AT THE PORT OF DISCHARGE IN CASES WHERE THE PORT OF DISCHARGE IS NOT THE PORT OF FINAL DESTINATION

By the authority vested in me under Section 608 of the TCCP, the following rules are hereby promulgated:

Section 1. Coverage. This Order shall apply to all articles imported by sea and intended for consumption in the customs territory, and in case the port of discharge is not the port of final destination. This shall not apply to articles:

- imported by accredited locators of PEZA zones and Free Ports,
- intended for use by accredited CBWs, or
- imported for immediate exportation.

Section 2. Filing of Consumption Entry. All articles imported by sea under the conditions provided in Section 1, except those items enumerated above, shall immediately be covered by the necessary import entry for immediate consumption, whether formal or informal, which shall be filed at the assessment office at the port of first discharge upon importation into the Philippine territory. In such cases, transshipments shall not be allowed and the filling of the entry at the port of final destination shall be prohibited.

Any violation of this Order will be an incidence of simple neglect of duty as provided in Title IV, Section 2 of CMO 25-2010 and shall be punishable by dismissal on second offense.

Section 3. Effectivity. This Order shall take effect immediately.

Alberto D. Lina
ALBERTO D. LINA

Commissioner



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