



## REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE

## **BUREAU OF CUSTOMS**

1099 MANILA

## MEMORANDUM

TO

ALL DISTRICT COLLECTORS

ALL SUBPORT COLLECTORS

ALL DEPUTY COLLECTORS FOR ASSESSMENT

ALL FED CHIEFS OR EQUIVALENT UNITS ALL IED CHIEFS OR EQUIVALENT UNITS

ALL OTHERS CONCERNED

SUBJECT

COUNTER-CHECKING OF HOUSE BILL OF LADING (HBL)

AND MASTER BILL OF LADING (MBL) AND REITERATION ON

THE USE OF STOWAGE PLANS

DATE

12 October 2017

In order to help determine truthful declaration of port of loading/origin, weight, volume, description and other significant shipping information, in transactions where house bills of lading are submitted, you are hereby directed to compare or counter-check the same against the master bill of lading.

In addition, for all shipments dutiable by weight, you are hereby enjoined to implement the directive to utilize the vessel stowage plans as reference.

For immediate and strict compliance.

ATTY. EDWARD JAMES A. DY BUCO

Deputy Commissioner

Assessment and Operations Coordination Group