



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 144-2023

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BOC-01-07578

MEMORANDUM

TO : ALL DISTRICT COLLECTORS
ALL SUB-PORT COLLECTORS
ALL OTHERS CONCERNED

ATTENTION : Chief, Piers Inspection Division or Equivalent Office
Chief, Aircraft Operations Division or Equivalent Office

FROM : **ATTY. VENER S. BAQUIRAN**
Deputy Commissioner
Assessment and Operations Coordinating Group

SUBJECT : **Requirement on Submission of Cargo Manifest**

DATE : 20 April 2023

This pertains to the requirement to foreign carriers or their authorized agents to electronically submit advance cargo manifest and other required documents to the Bureau within the cut-off period before the arrival of the carrying vessel or Aircraft at the port of entry.

Section 5.1.2 of Customs Administrative Order (CAO) No. 15-2020 with subject, "Supervision and Control Over Vessels and Aircrafts" provides that a true and complete copy of the Cargo Manifest, Consolidated Cargo Manifest (CCM), and Stowage Plan shall be electronically sent in advance by the shipping company, NVOCC, freight forwarder, Cargo Consolidator, or their Authorized Agents within the following cut-off period before the arrival of the carrying Vessel at the Port of entry:

- a. If the transit time is more than seventy-two (72) hours, the shipping lines must submit the Cargo Manifest electronically to the Bureau at least forty-eight (48) hours before the arrival of the Vessel. In case of CCM, it must be submitted at least twenty-four (24) hours before the arrival of the Vessel; or
- b. If the transit time is less than seventy-two (72) hours, the shipping lines must submit the Cargo Manifest electronically to the Bureau at least twenty-four (24) hours before the arrival of the Vessel. In case of CCM, it must be submitted at least twelve (12) hours before the arrival of the Vessel.

Likewise, Section 7.1.2 provides that a true and complete copy of the Cargo Manifest shall be electronically sent in advance by the Airline, air express operator, air freight forwarder and deconsolidator within the following period before the arrival of the Aircraft at the Port of entry:

- a. If the port of loading is in Asia, the submission of e-Cargo Manifest must be one (1) hour before arrival of the Aircraft; and
- b. If the port of loading is other than Asia, the submission of e-Cargo Manifest must be four (4) hours before the Aircraft arrival.



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The cut-off time for the submission of e-CCM are as follows:

- a. If the Airline submits the e-Cargo Manifest on time, the cut-off time for e-CCM submission by the air express operators, air freight forwarders and deconsolidators in the customs system shall be one (1) hour after the Aircraft's arrival.
- b. If the e-Cargo Manifest is submitted late, the e-CCM shall be accepted without penalty provided that the submission in the customs system shall not exceed twenty-four (24) hours after the e-Cargo Manifest is registered by the Office of the Deputy Collector for Operations. This same privilege shall apply in case the e-Cargo Manifests are not validated in time due to system errors, late encoding of date of last discharge, force majeure and other similar circumstances that is without the fault of the airline.

Consequently, late submission of advance and requisite manifest is sanctioned by Section 4.10 vis-à-vis Section 8.8 of CAO 15-2020, which provide to wit:

"4.10. Sanctions in case of Failure to Supply Advance and Requisite Manifests. The party failing to submit the Cargo Manifest, CCM and other documents as may be required by the Bureau within the period as prescribed in this CAO shall be subject to the payment of imposable fines in accordance with Section 8.8 of this CAO without prejudice to whatever additional recourse the BOC may pursue against the delinquent Shipping Line or Airline, NVOCC, Consolidator, co-loader or break-bulk agent.

Late submission of e-Cargo Manifest shall be considered with justifiable cause and not subject to penalty under the following circumstances:

- 4.10.1 Force majeure or other unseen circumstances beyond the control of the Carrier or his agent;
- 4.10.2 Technical problems encountered by the customs computer system;
- 4.10.3 Late submission of CCM due to the delay in the electronic submission of the Cargo Manifest, unless the system allows simultaneous or prior submission of CCM;
- 4.10.4 Early arrival of the Vessel or Aircraft from that of the original schedule; and,
- 4.10.5 Other analogues circumstances."

xxx

"8.8 Failure to Supply Advance Requisite Manifests. Failure to transmit the electronic manifest within the required time prescribed by this CAO prior to arrival of carrying Vessel or Aircraft at the Port of Entry shall make the owner, operator, or agent of the Vessel or Aircraft shall be liable for the following fines:

- 8.8.1 First Offense One Hundred Thousand Pesos (P100,000.00)
- 8.8.2 Second Offense Two Hundred Thousand Pesos (P200,000.00)
- 8.8.3 Third Offense Three Hundred Thousand Pesos
(P300,000.00)



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Relative thereto, it has come to the attention of this Office that various ports inconsistently implement the imposition of fines from the above provision.

In view of the foregoing, you are hereby reminded to implement the above provision on sanctions in case of failure to supply advance and requisite manifests.

For strict compliance.