



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
Manila

June 30, 2004

**CUSTOMS MEMORANDUM ORDER**

No. 20-2004

TO All Deputy Commissioners  
Service Chiefs, District Collectors  
Collectors, Division Chiefs, Importers  
Customs Brokers, Attorney-in-fact  
Others Concerned

SUBJECT : Consolidation and Revision of CMO 1-96A, B and C on the use of the  
Revised Import Entry and Internal Revenue Declaration  
(IEIRD-BC form 236)

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With the modernization and computerization programs of the Bureau progressing, and amendments of pertinent legislation and changes in procedures supervening, since its issuance on December 21, 1999, Customs Memorandum Order 1-96A, on the use of the revised Import Entry and Internal Revenue Declaration (IEIRD) and Single Administrative Document (SAD) for the clearance of the cargoes for consumption, warehousing, temporary admission and transshipment, is hereby amended as follows:

**I. OBJECTIVES:**

1. To provide consolidated guidelines for the use of the revised IEIRD and SAD in order to facilitate and promote trade, protect legitimate commerce, and enhance control measures;
2. To align the IEIRD to the implementation of the WTO Valuation System; and
3. To facilitate the gathering of accurate trade and revenue statistics.

**II. ADMINISTRATIVE PROVISIONS:**

**A. COVERAGE**

1. The revised IEIRD and Rider(s) shall be in the form, style and configuration as shown in Annex I hereof.

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- The form shall be used for consumption, warehousing, and automated transshipment procedures. To indicate the particular procedure, a code from Annex XVI shall be entered in box 37 by the declarant;
- The Revised IEIRD form, which shall be pre-numbered in series, comes in set of seven copies, to be distributed by the assigned segregator/distributor, strictly as follows:

First	White	Customs
Second	Yellow	National Statistics Office
Third	Orange	Tariff Commission
Fourth	Grey	Bureau of Internal Revenue
Fifth	Blue	Declarant
Sixth	Pink	Terminal Operator
Seventh	Green	Gatekeeper PID (for outside Metro Manila ports) Dep. Coll. for Operations (for Metro Manila ports)

- The revised IEIRD is divided into the following areas as described hereunder:

Trade Operators	- Exporter, box 2 - Importer / Consignee, box 8 - Broker / Attorney-in-fact, box 14
General Data	- Office (of clearance) code, top right hand corner - Registry/Manifest Number, top right hand corner - Declaration type, box 1 - Number of pages, box 3 - Number of items, box 5 - Total packages, box 6 - Reference no., box 7 - Freight, insurance, and other charges, box 9 - Country of Export and code, box 15 - Country of Origin, box 16
Transportation	- Vessel, Aircraft and Registry Number, box 18 - Local carrier, if any, box 21 - Transshipment Port, box 27 - Port of Destination, box 29 - Location of Goods, box 30
Financial	- Terms of Delivery, box 20 - Foreign Currency code and Total Value, box 22 - Exchange Rate, box 23 - Financial and Banking data, box 28
Goods Description	- Marks and Numbers, Number of packages, - Package type, Container numbers - Description of goods by commodity code, box 31
Procedure	- Item No., box 32 - Commodity code, box 33 - Country of Origin code, box 34

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- Item Gross and Net weight, box 35 and 36 respectively
- Preference code, box 37
- Valuation - Relationship, box 39
- Air Waybill/Bill of Lading No., box 40a
- Previous document no., box 40b
- Supplementary units, box 41
- Item Customs Value (F. Cur), box 42
- Valuation Method Declared, box 43
- Dutiable value (PHP), box 46
- Adjustment, box 45

- Additional Info. - Additional information, certifications, authorizations, box 44
- Assessment - Details of duties and taxes, box 47
- Accounting - Accounting details, including Method of payment  
- Receipt No., Total fees and Total assessment, box 47b  
- Account number, box 48  
- Identity of warehouse, box 49
- Certifications Under Oath - Broker/Importer/Attorney-in-fact, box 50, part I  
- Oath portion, box 50, part II

5. Data required are to be entered within the confines of the boxes provided. Boxes are to be completely filled up. Where data required is not applicable, place NA.
6. The delivery and Gatekeeper's copies contain free disposal boxes, which may be filled up for cargo accounting.
7. Reference to Transaction Value aligns with the Philippines adoption of WTO Valuation Agreement on 1 January 2000.
8. The IEIRD, the IEIRD Rider and the IEIRD Supplemental Declaration on Valuation (SDV) are to be completed as prescribed herein whether or not the customs port is sufficiently computerized to operate ACOS.
9. The IEIRD Supplemental Declaration on Valuation (SDV) shall be in the form, style and configuration as shown in Annex II hereof. It shall be used for Consumption, Warehousing and Automated Transshipment procedures.
10. Two copies of the IEIRD Supplemental Declaration on Valuation are required to be filed with each declaration. One will be retained with the working entry documents, the other will be attached to the Declarant's copy.





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**III. HOW TO ACCOMPLISH THE IEIRD**

**Office Code**

This refers to the office code for the port at which the declaration is filed. The code for each Customs port in the Philippines is found in Annex X.

**Registry/Manifest Number**

Fill in the registry/manifest number issued by the shipping line/airline in accordance with the format prescribed by the Bureau.

**BOX 1 Declaration**

This refers to the code "types" from the "look up" table attached as Annex III. Annex XV table provides a further "break down" to each general procedure code that may apply to a declaration.

This box can be left blank on the IEIRD rider (continuation) sheets.

Only one general procedure code will apply to different articles in a multi-item declaration. This means that entry for home use and transshipment cannot be covered by the same declaration. However, under one general procedure code, different combination of codes of procedures for transactions in sequence as described in Annex XVI, may apply at the item level, please refer to box 37.

**BOX 2 Exporter/Supplier**

This refers to the full name and address of the exporter/Supplier.

An exporter/supplier refers to a natural or juridical person, including the manufacturer, seller or other person whose name appears on the commercial invoice as such.

**BOX 3 Page (Number of pages of IEIRD and its rider)**

If rider (continuation) sheets are not used, this box should be marked NA. Otherwise, enter the number of riders being used. If there is one declaration and two rider sheets, enter 1/3 on the declaration itself, 2/3 on the first rider sheet and 3/3 on the second rider sheet. The first figure should appear in the first sub-division and the second figure should be entered in the second sub-division.

**BOX 4 Place NA**

**BOX 5 Items**

This refers to the number of items being declared including those on any rider sheets. The number of items corresponds to the number of "Description of Goods" boxes (box 31) being completed. Importers/Declarants that have written authorization of the BOC to combine commodity codes (see box 33) shall treat the resulting combination of commodity codes and values as one item only.

**BOX 6 Total Packages**

When the consignment is in packages, place the number thereof. When the consignment is in bulk, as in grains, oil, etc., place 1.

**BOX 7 Reference Number**

Brokers/Importers or their Attorney's-In-Fact are to enter their own reference number for the particular consignment covered by the declaration.

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**BOX 8 Importer/Consignee**

The term "importer" shall include the importer of record/consignee, beneficial owner, agent of the persons effecting the importation in question or any other person or entity who "knowingly causes the goods to be imported" covers domestic transactions where: 1) the terms and conditions of the importation are controlled by the person placing the order with the importer (for example, the importer is not an independent contractor but rather is the agent of the person placing the order; whereas a consumer who purchases an imported automobile from a domestic dealer would not be required to maintain records, a transit authority that prepared detailed specifications from which imported subway cars or buses were manufactured would be required to maintain records); or 2) technical data, molds, equipment, other production assistance, material, components, or parts are furnished by the person placing the order with the importer with knowledge that they will be used in the manufacture or production of imported goods.

Fill in the full name, address and the correct Tax Identification Number (TIN) of the Importer/Consignee as issued by the Bureau of Internal Revenue. Executive Order No. 98 directs all government agencies to incorporate the TIN in all government documents. Said TIN must be registered with BOC database before any transaction can be processed in BOC's ACOS system.

**BOXES 9a, 9b, 9c**

This refers to the total amount per declaration of Freight, Insurance and Other Charges respectively. For DTI & EDI clients, use the valuation note to encode the corresponding amount for freight, insurance and other charges.

Freight -- refers to the charges paid for the transport of the cargo.

Insurance -- refers to the cost of insurance taken to cover the cargo.

Other Charges -- refers to the cost of containers & packing charges, royalties/license fees, assist, commissions and brokerage fees if incurred by the importer and not included in the customs value declared in boxes 42 and 22.

Together with the Customs Value, amounts reflected in boxes 9a, 9b, and 9c are included in the determination of the Dutiable Value.

**BOXES 10, 11 & 12** Place NA

**BOX 13 Tentative Release Codes**

The following codes to be used by the encoders:  
AC Discrepancy between ACOS computation & broker's  
ND Insufficient Goods Description  
UC Used Commodities  
VCRC Tentative Release

**BOX 14 Broker/Attorney-In-Fact**

Refers to a natural or juridical person who makes a customs declaration on behalf of another natural or juridical person. Enter the full name, address and the correct Tax Identification Number of the authorized Broker/Attorney-In-Fact as issued by Bureau of Internal Revenue. Executive Order No. 98 directs all government agencies to incorporate the TIN in all government documents. Said TIN must be registered with BOC database



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before any transaction can be processed in BOC's ACOS system. For in-house testing, please use 999999999999. Please refer also to box 50.

**BOX 15 Country of Export**

Refers to the name of the country from which the goods were originally dispatched to the Philippines. This is not necessarily the country of origin or manufacture, neither is it necessarily the last country from which the goods were shipped to the Philippines.

**BOX 15a Country of Export, Code**

This refers to the code for the Country of Export as per the list attached as Annex IV.

**BOX 15b Place NA**

**BOX 16 Country of Origin**

Refers to the country where the item was produced or manufactured. If the declaration involves several items with different countries of origin, enter the word "MANY" in this box.

**BOXES 17, 17a, b. Country of Destination Place NA**

**BOX 18 Vessel/Aircraft**

Refers to the Vessel/Aircraft used for main transport. Where goods are imported by aircraft, indicate the flight number.

**BOX 19 Container**

Choose one of the following codes:

- for goods not imported in container..... 0
- for goods imported in container..... 1
- for goods imported both in container and "loose" 1

When goods are imported in containers, the identification number(s) of the container(s) must be entered in box 31. If box 31 is full, the "free disposal" box on the reverse side of the entry is available for this purpose.

**BOX 20 Terms of Delivery**

Select the appropriate code from Annex V attached.

**BOX 21 Local Carrier, if any**

Name of the carrier for transit to another Customs Port of the Philippines.

**BOX 22 Total Customs Value (All items)**

This box is for the total of the customs value/s (FOB) in box 42.

**BOX 23 Exch Rate**

This refers to the rate of exchange used when converting the invoice amount from foreign currency to Philippine Pesos. This rate of exchange to be entered is the rate determined by the Central Bank noted by the Bureau of Customs as current on the day that the declaration is filed (lodged).

NOTE: The Exchange rate disseminated by Central Bank each Friday applies the following day, Saturday and the following days of the week i.e. Monday to Friday. Additionally, foreign currencies are to be converted directly into Philippine Pesos. Reference date used by ACOS is the date of import entry registration at ACOS.



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**BOX 24 Bank Charges Code**

Use code "2" to indicate that no bank charges are involved.

**BOX 25 & 26 Place NA**

**BOX 27 Transshipment Port**

Transshipment Port refers to the port at which the goods are to be unloaded for transport to another port. This box is only relevant to importations that are transhipped and need not be completed for direct imports. When necessary to complete, enter the appropriate code found in Annex X.

**BOX 28 Financial and Banking Data**

Bank Code - Appropriate code found in Annex VIII.

Terms of Payment - Appropriate code found in Annex VII.

Bank Name - Name of local bank where payment of duties & taxes was made.

Branch - Appropriate code found in Annex IX.

Bank Reference - Same as IEIRD serial number for consumption entries;  
For warehousing entries, use importer's TIN number.

**BOX 29 Port of Destination**

This is the port of final destination, i.e. the port at which the goods are entered for Customs purposes. Appropriate code found in Annex X.

**BOX 30 Location of Goods**

For seaports, this box should contain the Location code for the shipment as to the specific CY, CY-CFS (indock/offdock), Inland Container Depot or warehouse where they are located/stored. E.g. C05 for Orient Freight.

For airport, the declarant should put in this box the air cargo warehouse code where the goods are temporarily stored e.g. A02 for Paircargo warehouse, A05 for U-freight warehouse. Please refer to Annex XI.

**BOX 31 Marks and Numbers, packages, Container Number(s), Number and Kind, Description of Goods**

Refers to the representation of the cargo in the shipping documents for the purpose of identification.

Marks/Numbers (and kind) or Container number must be indicated in the left hand section of the box in sufficient detail to enable them to be identified. Marks/Numbers or Container numbers of the goods subject to different Commodity Codes must also be indicated in Box 31 of the riders. Type the word "same" in the rider(s) if the Marks/Numbers or Container numbers are already indicated in the main declaration. The code for type of packages is found in Annex XII.

On a multi-item declaration, total packages declaration in Box 31 must equate with Total Packages as entered in Box 6. The goods described in this box must all belong to the same Commodity Code. Otherwise, each item shall be described according to the description established under CMO 46-94. If no such description is available, it shall be described in a manner prescribed by Section 1307, TCCP.

It is not recommended to copy out the full description as set out in the Tariff and Customs Code. For commodity/shipment falling under HS Code caption "Other", the subject shipment should be described in terms closely approximating the description contained in the corresponding invoice/packing list. ACOS provides for 132 characters to enable specific description of the goods. Where the Commodity Code to be used depends upon



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the size, weight or other physical criteria, the description should include that information too. Equally, when goods are liable to excise and/or specific duties, their description should make this clear.

**BOX 32 Item No.**

Enter the number of the item described in box 31. Thus on page 1 of the declaration the item number will be '1', and on the first rider the item numbers will be 2', '3', And '4' and so on up to 999. Items may be declared on one multi-item declaration.

**BOX 33 H.S. Codes (Commodity Codes)**

A) Is the Harmonized Systems Code Tariff Heading or sub heading which applies to the item. The rules governing the location of the commodity code digits in Box 33 must be followed precisely. The entry of codes constitutes a declaration, which is basic information for the assessment of import charges.

Reflect in this box the 8 digits of the code for the goods described in box 31 as set out in the Tariff and Customs Code of the Philippines in accordance with the directions of Title 1 - Import Tariff.

B) Tariff Specification Codes to be utilized in Box 33  
Box 33 has the following configuration:

XXXXXXXX - 8 digit H. S. code, for example 2106.90.99

XXX - Used by the AHTN, for example 2106.90.99.100, where 1 represents A as indicated in TCCP (AHTN)

XXX - Not used.

XXXX - Not used.

XXXX - called the Tariff Specification, not a part of the Commodity codes, but the system uses it to cater to the differing excise tax rates within the same commodity codes. For these items, system defaults it to the highest excise tax rate if left blank. Please refer to Annex XIII. Failure to indicate the proper tariff specifications shall be taken to mean the **highest excise tax** shall apply.

Tariff Specification codes are also used to identify products within a general Tariff code such as Other articles of plastic of 3926.90.90. Annex XXI also defines those specific products and their relevant Tariff specification code.

Because of particular requirements for certain sections of the Tariff and Customs code (TCCP), it is necessary to utilize the Tariff Specification section of this box and in particular, the last 4 digits not currently utilized. This section does not form a part of the commodity code.

**BOX 34 (a) Country of Origin Code**

Specification to each item, enter the code for the country of origin of the goods from the list of codes attached as Annex IV.

**BOX 34 (b) Place NA**

**BOX 35 Item Gross Weight (kg)**

Refers to the weight of the cargo for this item as declared in Box 31, including it's packing, stated in **kilograms**.



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It is necessary to enter the Gross Weight for each item included in the Declaration. If item gross weight is available in documents, there is no need to apportion the Total Gross Weight per item. If not, it will be necessary to apportion the total gross weight per item either on the advice of the Importer or as accurately as possible so that Gross Weight of all items equals the total indicated in relevant documents. The gross weight shall be apportioned to each item according to the ratio of the customs value of the item (box 42) to the total customs value of the item (box 22).

**Box 36 Preference**

Refers to the particular preference agreement, system or scheme applied. Please refer to Annex XIV.

**BOX 37 Procedure**

The appropriate code shall be composed of four digits. The first two digits represents the Requested Procedure, and the last two digits represents the immediately Preceding Procedure to which the importation was processed.

Please refer to Annex XVI.

One general procedure, one import declaration. For shipments covering more than one general procedure (i.e. home consumption and temporary import under bond), that shipment should be covered by the same number of import declarations. The general procedure should be the one mentioned in box 1. Please refer to Annex XVI for a list of possible Combination of Codes of Procedures for Transactions in Sequence (four digits).

The second sub-division of this box provides for a three-digit code to recognize Conditionally Free Importation like exemptions from duty, excise and / or VAT, etc. and other uses. The relevant codes to be applied for this are called additional codes and are attached as part of Annex XIX.

Entry of a Combination of Codes of Procedures for Transactions in Sequence in this box constitutes a formal declaration that the conditions of relevant law/regulations will be complied with and legally binds the person signing the declaration.

**BOX 38 Item Net Weight (kg)**

The net weight is the weight of the goods including its immediate container/packing which is considered as one with the goods and part of its cost.

**BOX 39 Valuation**

In this field, encode Y(es) or N(o) as per response to the question in the Supplemental Declaration on Valuation as to:

- 1) Is the buyer and seller related?
- 2) Are there any royalties/license fee paid?
- 3) Are there any selling commission/brokerage fees paid?
- 4) Are there any proceeds for any subsequent resale, disposal for use of the imported goods accrues directly or indirectly to the seller?
- 5) Is there an assist applied in connection with the production and sale for export of the imported goods?



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Input to this box will therefore consist of a set of five letters to identify the answers to each of the above five questions found in the Supplemental Declaration on Valuation.

The declarant shall see to it that the answer in box 39 is consistent with the answer in the corresponding question in SDV. Example *YYNYN*.

**BOX 40a**     *AWB/BL*

Refers to the air waybill or bill of landing number.

**BOX 40b**     *Previous Document No.*

To be completed in instances where this particular declaration is the result of a previous action. For instance the conversion of a Temporary Entry to a Consumption entry whereby the entry number of the Temporary Entry should be quoted. Another instance is where a Consumption Entry relates to goods previously the subject of a Warehouse Entry. In those circumstances the number of the Warehouse entry should be entered.

**BOX 41**     *Supplementary Units*

Whereas Boxes 35 & 38 provide for recording of weight, Box 41, Supplementary units provides for all forms of statistics that can include, Units, Number, Liters, Proof Liters, meters, cubic meters, etc., dependent upon the requirements of particular Commodity Codes. When the amount of duty and/or taxes is based on this quantity the exact quantity must be shown to two decimal places. Otherwise the quantity is to be shown to the nearest whole number. Please refer to Annex XXII.

To align with WTO Agreement requirements, the declaration as to Supplementary Units is mandatory

**BOX 42**     *Item Custom Value (F. Cur)*

Refers to the FOB value of the goods described in Box 31 in the foreign currency used in Box 22. On multi item declarations the total of all the Boxes 42 must equal the amount in Box 22.

**BOX 43**     *Valuation Method*

To align to WTO Agreement requirements, it is mandatory to enter in this field the Valuation method used to arrive at the values declared in Boxes 22 and 42. A list of Valuation methods is included in ANNEX XXI.

**BOX 44**     *Additional Information, Documents Submitted, Certificates/Authorizations.*

This refers to the documents submitted in support of the declaration. When the document submitted is numbered, the number should be entered in this box. When not numbered, the document's date of issue should be entered. Equally, authorities are to be identified by the relevant law number as well as the issuing office - for example, Section 105 DOF (Department of Finance), R.A. 8435 DANR (Department of Agricultural and National Resources), etc. These documents will validate claims for Conditionally Free Importations, Exemptions, authorities, etc. noted in the second portion of Box 37 above.

Annex XX, attached, includes a list of documents to be identified in this box but documents to be identified are not confined to that list.

In this box, indicate if freight, insurance, and other charges are already included in the declared value.



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**BOX 45 Security**

This box is for the computed duties and/or taxes as basis for setting the amount of security to be posted.

**BOX 46 Dutiable Value (PHP)**

This box is for the "Dutiable Value" in Philippine Pesos for the item declared in box 42. Determination of the Dutiable Value must be accordance with the provisions of the CAO on Rules and Regulations implementing Section 1 of Republic Act No. 9135.

**BOX 47 Calculation of Taxes**

It will be sufficient to complete Box 47 as a summary of all items included in the declaration.

This box consists of five separate columns to be completed for each tax or duty chargeable on the goods describe in Box 31;

TYPE	
CUD	= Customs Duty
EXC	= Excise tax
VAT	= Value Added Tax
FIN	= Fine
DPD	= Dumping Duty
CVD	= Countervailing Duty

Use in this box those types of Duties/Tax applicable to the goods declared.

**TAX BASE**

This column should contain the Tax Base applicable to the type of Duty/Taxes being declared in accordance with the requirements of the Tariff and Customs Code and/or the relevant Custom Memorandum Order. For instance, the Taxes Base for VAT purposes is the total landed Cost.

**RATE**

This column refers to the corresponding Custom Duty / Excise Tax / Value Added Tax (VAT), etc rate applicable to the particular commodity code.

**AMOUNT**

Enter the amount payable for each type of duty/tax; indicate at the bottom the sum of the total for the all types applicable.

**Method of Payment (MP)**

This box is used to identify whether duties and taxes should be paid. MP in the last column of box 47 means Method of Payment. Use 1 if Duty/Tax and /or Exemptions apply or 0 if payment is guaranteed.

**BOX 47B Accounting Details**

Indicate in the Method of Payment how payment of Duties/Taxes has been made, OR, indicate the word guaranteed if the transaction is one of deferred payment or covered by a Warehousing entry or is a conditionally free importation under bond under Section 105 of the TCCP, as amended.

Indicated at the foot of this box the Import Processing Fee (CAO 2-2001), other fees and the Total amount of the assessment (in PHP) for the whole declaration. In determining the total amount, a fraction of a peso less than fifty centavos shall be disregarded, and a fraction of a peso amounting of fifty centavos or more shall be considered as one peso.

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**BOX 48 Account number**

Indicated in this box the bank account number of the importer/operator covering prepaid fees for Warehousing entries only.

**BOX 49 Identification of Custom Bonded Warehouses**

This is applicable only for Warehousing entries and Transshipment entries.

Indicated the CBW or PEZA number of the Warehouse/PEZA locator(s) where the goods are to be transferred. ACOS will not allow the transaction to proceed unless the consignee in Box 8 is registered as an operator of a CBW or PEZA identified through his TIN number in the system.

**BOX 50 Signature and name of the Importer & the Broker or the Importer's Attorney-In-Fact as well as the Date.**

In compliance with Section 1301, TCCP.

The Declaration must be signed by the importer and the Broker/Attorney-In-Fact to whom the Importer has given authority to act on the Importer's behalf for Customs purposes.

Signature must be the original handwritten signatures of those making the declaration.

The manner of authorization of the Broker/Attorney-In-Fact to act on behalf of the Importer is a matter of arrangement between Importers and their Brokers/Attorney-In-Fact but in giving such authority, the Importer is assumed to have given authority to the clerks and servants authorized by the Broker/attorney-In-Fact to carry out all the Importer's Custom business. BOC may, at any time, require proof that a declarant has been authorized by an Importer to sign Declarations on the Importer's behalf.

**NOTE:**

- A.) The Importer and Broker/Attorney-In-Fact shall be the signatories to satisfy the requirements of Section 1301, TCCP. Signatures are to be affixed over the printed or stamped name of the signatories concerned.
- B.) No further supporting documents are required if the entry is signed by the Importer OR the Importer and the Broker. The declaration under Oath required by Section 1310, TCCP is to be submitted if the Broker alone signs the entry. Both the declaration under Oath and Special Power of Attorney is required if the Attorney-In-Fact alone signs the entry.

In signing Box 50, legal declaration is being made that the details shown on the IEIRD and any rider (continuation) sheets are true, correct and complete and that in signing the declaration the requirements of the relevant Customs legislation have been met.

**BOX 50B Subscribe and Sworn**

In compliance with Section 1301, TCCP.

A Notary Public may administer the oath in lieu of the officer authorized.

**BOX 51 Authorization**

Is to be accomplished by the appropriate BOC officer after the clearance procedure is completed.

The BOC officer will enter the Date, the printed name position as well as signature.

**BOX 52 Control at Office of Destination**

To be utilized for Warehouse entries.





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**IEIRD - RIDER**

The remaining boxes on the Rider shall be completed in the same manner as described for each box above.

**REVERSE SIDE OF THE IEIRD**

**BOX 53 Internal Revenue Tax**

Indicate in this Box the breakdown of the Total Landed Cost of the cargo to include:

Taxable Value PHP, as per Box 46	Bank Charges
Customs Duty	Brokerage Fee
Wharfage	Arrastre
Others	

**EXAMINATION RETURN - TO BE COMPLETED BY BO OFFICER**

If no discrepancy is found, it should be so stated. Discrepancies should be indicated by filling up the appropriate column. Failure to so comply will subject the customs officer concerned to appropriate administrative sanction.

**BOX 54 Section of the FED responsible for processing the Entry**

**BOX 55 No. of packages examined**

**BOX 56 Date Received**

**BOX 57 Date Released**

**BOX 58 Description in Tariff Terms etc.**

**REVISED CHARGES**

**BOX 59 Charges**

**BOX 60 (As per) Declaration**

**BOX 61 (As per) Findings**

**BOX 62 Differences**

**BOX 63 Action Directed/Recommended - date, COOV**

**BOX 64 Date, COOIII**

**LIQUIDATION**

**BOX 65 Liquidated Amount PHP**

**BOX 66 Shortages/Excess, PHP**

**BOX 67 Remarks**

**BOX 68 COOIII, date**

**BOX 69 COOV, date**

Free Disposal - Continuation from Box 31, if required.

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**IV. HANDLING:**

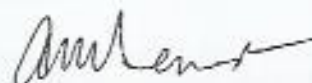
1. All copies of the IEIRD, the IEIRD Rider/s and the IEIRD Supplemental Declaration on valuation should not be marked or stamped in any way that will obliterate or unnecessarily blur any part or parts thereof;
2. The IEIRD, the IEIRD Rider/s and the IEIRD Supplemental Declaration on Valuation are not to be rolled or folded, or handled in any manner that will crease or streak the paper;
3. Once the entry is registered in ACOS, no alteration shall be made on the IEIRD, IEIRD Rider/s and the IEIRD Supplemental Declaration on Valuation and neither shall the said documents be carried or handled by any unauthorized person thereafter.

**V. REPEALING CLAUSE:**

This order shall supersede CMO 1-96A, 1-96B and 1-96C and revokes, supersedes or amends such other rules and/or regulations inconsistent herewith.

**VI. EFFECTIVITY:**

This Order shall take effect immediately.



**ANTONIO M. BERNARDO**  
Commissioner of Customs

**Annexes:**

- Annex I – Sample of revised IEIRD & Rider
- Annex II – Sample of the IEIRD Supplemental Declaration on Valuation
- Annex III to Annex XXII – Reference codes file.