



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
1099 Manila

17 November 2016

CUSTOMS MEMORANDUM ORDER
NO. 29-2016

SUBJECT: REITERATION AND AMENDMENT OF CMO 28-2015

In the interest of service, CMO No. 28-2015 dated 01 September 2015 on the “Mandatory Filing of Consumption Entry for Sea Shipment at the Port of Discharge in Cases where the Port of Discharge is not the Port of Final Destination” is hereby reiterated and amended, to wit:

“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 at the port of final destination, this shall not apply to articles:

- Imported by accredited locators of PEZA zones and Free Ports¹;
- Intended for use by accredited CBWs²;
- Imported for immediate exportation³, or
- Intended for transit covered by Republic Act No. 10668, otherwise known as “An Act Allowing Foreign Vessels to Transport and Co Load Foreign Cargoes for Domestic Transshipment and for Other Purpose”.

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 discharge⁴ upon importation into the Philippine territory. Otherwise, transit⁵ shall not be allowed and the filing 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.”

This Order shall take effect immediately.


NICANOR E. FAELDON

Commissioner

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¹ cf Sections 815 and 816, Chapter 3, Title VIII, CMTA, in relation to Section 102(a), Chapter 2, Title I, id.

² cf paragraph, section 601, Chapter 1, Title VI, id.

³ cf id.

⁴ cf 2nd paragraph, Section 601 Chapter 1, Title VI, CMTA.

⁵ cf Section 102 (rr), Chapter 2, Title I, CMTA.

