

2019-02-037



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
1099 MANILA

*File*  
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**MEMORANDUM**

**TO :** DISTRICT COLLECTORS  
ALL OTHERS CONCERNED

**FROM :** REY LEONARDO B. GUERRERO  
Commissioner, BOC *jr* FEB 27 2019

**SUBJECT :** GROUNDS FOR ISSUANCE OF ALERT ORDERS

**DATE :** February 19, 2018



It has been noticed that Alert Orders are being issued violating the guidelines specified in CMO 19-2018. Relative to this, you are reminded that An Alert Order shall be issued on the basis of derogatory information regarding the following violations:

- Undervaluation, which shall not be general allegations of undervaluation but due to the submission to customs of forged or spurious invoice or other commercial documents;
- Misclassification, which shall not be general allegations of misclassification but providing appropriate tariff heading and duty of the shipment to be alerted;
- Over-quantity, which shall not be general allegations of over-quantity but indicating the source of information supporting the allegation;
- General allegations of misdeclaration, which shall not be general allegations of misdeclaration in the entry but indicating the suspected actual contents thereof; and
- Importations contrary to law, which shall not be general allegations of importations contrary to law but indicating the specific law or rule reported to be violated.

Be reminded that NO Alert Order should be issued with general allegations of a violation.

**FOR STRICT COMPLIANCE.**