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MEMORANDUM

TO : ALL DEPUTY COMMISSIONERS
 ALL DISTRICT COLLECTORS
 ALL DEPUTY COLLECTORS FOR OPERATION
 ALL CHIEFS, BONDS DIVISION
 ALL CHIEFS, PIERS AND INSPECTION DIVISION
 ALL CHIEFS, CARGO CONTROL AND CONTAINER DIVISION
 ALL OTHERS CONCERNED

FROM : REY LEONARDO B. GUERRERO
 Commissioner *APR 13 2020*

SUBJECT : ONLINE FILING AND SUBMISSION OF GOODS DECLARATION
 FOR CUSTOMS TRANSIT (GDCT)

DATE : 07 April 2020

Pursuant to the President's declaration of "Enhanced Community Quarantine" and to provide continuous and unhampered service to stakeholders transacting with the Bureau of Customs, the following procedures for the "ONLINE FILING OF GOODS DECLARATION FOR CUSTOMS TRANSIT (GDCT)" are hereby implemented.

Section 1. Scope. This Order shall cover all goods declaration filed in all Seaports and Airports and their sub-ports, for goods entered for customs transit processed at the Office of the Deputy Collector for Operations (OCOpe), Customs-Peza Clearing Office (CPCO) or other equivalent office or unit.

Section 2. Objectives.

- 2.1. To ensure the unhampered and complete service of the BOC during the Enhanced Community Quarantine and the implementation of alternative working arrangements.
- 2.2. To provide an option for BOC stakeholders to avail of the filing of Goods Declaration for Customs Transit for the just-in-time delivery of goods to free-zone registered enterprises and licensed Customs Bonded Warehouses.

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- 2.3. To prevent high yard utilization in the ports that may arise due to the non-filing of goods declaration by importers/owners of shipments in the different ports nationwide.

Section 3. Definition of Terms. For purposes of this Order, the following terms are defined accordingly:

- 3.1. **Assigned Appraiser** – shall refer to a Customs Operation Officer V or any Customs Officer designated as such assigned at the Office of the Deputy Collector for Operations (ODCO) performing its function through a “Work from Home” arrangement and who shall review the assessment of an Assigned Examiner.
- 3.2. **Assigned Examiner** – shall refer to a Customs Operation Officer III or any Customs Officer designated as such performing its function through a “Work from Home” arrangement tasked to review the completeness of the import documents submitted by BOC Stakeholders availing of the Online Filing of GDCT and with the primary responsibility of evaluating and assessing the goods declaration and import documents submitted online.
- 3.3. **Assignment of Ticket** – shall refer to the transfer or routing of an existing Ticket to and from an assigned Customs Officer or office.
- 3.4. **Customer Care Portal System (CCPS)** – shall refer to the BOC Online facility with support ticketing system and utilized to allow BOC Stakeholders to avail of the Online Filing of GDCT.
- 3.5. **Customs Officer** – shall refer to BOC personnel authorized to perform a specific function as provided in this Memorandum, including but not limited to Customs Examiners, Appraisers, and personnel from the ODCO.
- 3.6. **Duty Examiner** – shall refer to a Customs Examiner performing its function as part of the skeletal workforce and designated to physically inspect shipments, if the circumstances may so warrant. A duty examiner is also tasked to evaluate and assess goods declaration manually filed by BOC Stakeholders without availing of the Online Filing of GDCT.
- 3.7. **Duty Appraiser** – shall refer to a Customs Appraiser performing its function as part of the skeletal workforce and designated to review the assessment of a Duty Examiner.
- 3.8. **E2M Trigger Officers** – shall refer to a group of Customs Examiners and Appraisers specifically designated to update the E2M System with the findings or assessment of the Assigned Examiner and Assigned Appraiser.

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- 3.9. **Duty Operations Officer** - shall refer to the Deputy Collector for Operation or his duly assigned personnel who shall perform his function as part of the skeletal workforce and shall approve the Transit Permit.
- 3.10. **Duty Bonds Examiner**- shall refer to a Bonds personnel performing his function as part of the skeletal workforce and shall charge and review the authenticity and sufficiency of the outstanding General Bond posted by the CBW Operator.
- 3.11. **Bonds Assigned Officer** - shall refer to the Chief, Bonds Division personnel performing his task on a "Work from Home" arrangement who shall review the authenticity of the outstanding General Surety Transportation Bond (GTSB) posted by the Importer.
- 3.12. **Customs Guard** – shall refer to the assigned guard tasked to escort the shipment from Port of Discharge to the Customs Bonded Warehouse.
- 3.13. **Online Filing of Goods Declaration**- shall refer to the temporary acceptance of electronic copy of goods declaration and its supporting documents subject to the submission of the original copy thereof **upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter.**
- 3.14. **Piers and Inspection (PID) Assigned Officer** - shall refer to the Chief, PID or his duly assigned PID personnel performing his function on a "Work from Home" arrangement who shall inspect the authenticity and validity of the duly approved Import Declaration for GDCT and shall validate the Gate Pass.
- 3.15. **Container and Cargo Control (CCCD) Assigned Officer** - shall refer to the Chief, CCCD or his duly assigned personnel who shall perform his task in a "Work from Home" arrangement and who shall post and record the subject container.
- 3.16. **Wharfinger** - shall refer to the PID personnel tasked to issue a Boat Note and assign customs guard to escort the shipment from the Port of Discharge to the CBWs.
- 3.17. **Ticket** - shall refer to the electronic means utilized to identify issues, concerns and requests of the BOC Stakeholders. A ticket shall cover a message thread which may include the status and/or resolution of issues, concerns and requests, and may also allow BOC Stakeholders to upload relevant documents.
- 3.18. **Ticket Number**- shall refer to a system-generated unique reference number assigned to a Ticket.

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- 3.19. **User** – shall refer to BOC Stakeholders who will avail of the Online Filing of GDCT. The User's account must have the same email address registered in the **BOC CPRS**.
- 3.20. **Validating Personnel** – shall refer to a group of Customs Personnel Officers from ODCO specifically designated to validate the submitted online and hard copies of import documents.
- 3.21. **Updating of E2M** – is the procedure done by E2M Trigger Officer of registering and final assessment in the E2M System which is solely a system requirement.

Section 4. General Provisions.

- 4.1. The Online Filing of GDCT can only be availed by BOC accredited Importers, Licensed Customs Brokers and Declarants.
- 4.2. For purposes of this Memorandum BOC Stakeholders who opt to avail of the Online Filing of Goods Declaration and undertake to submit the original copy of the supporting documents uploaded in the CCPS **upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter.**, shall lodge a Transit Goods Declaration (TGD) in the E2M system pursuant to Section 401 of the Customs Modernization and Tariff Act (CMTA). Provided that the Bureau Stakeholder may, in the interim, attached a scan copy of a letter of commitment and Undertaking (Annex "A") in lieu of the required notarized Undertaking. Provided finally, that the notarized Undertaking shall be submitted together with the original copy of the other supporting documents **upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter.**
- 4.3. Non-compliance to the undertaking to submit the hardcopy of the original documents may cause the suspension of subsequent transactions by the erring Importer, Broker or Declarant with the Bureau.
- 4.4. Assessment of duties, taxes and other charges due on shipment covered by goods declaration processed under this Memorandum and the amount of bonds applied shall be deemed tentative and shall only be completed upon the submission of the original copy of the supporting documents uploaded in the CCPS **upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter.**
- 4.5. Pursuant to Sec. 412 of the CMTA and in relation to Republic Act (RA) No. 8792, otherwise known as the "Electronic Commerce Act of 2020", all uploaded files, under penalties of falsification or perjury, must be faithful reproduction of the original documents and shall be considered

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as actionable documents for purposes of prosecuting a declarant/ importer if the uploaded files are found to be fraudulent.

Section 5. Operational Provisions.

- 5.1 The following operational procedure shall be performed by the **User or BOC Stakeholder**:
- 5.1.1 User will register and log-in with the CCPS at client.customs.gov.ph with its username and password and select **“Open A Ticket”**.
 - 5.1.2 The User shall select **“FILING OF GOODS DECLARATION”** from the drop-down menu of the **“Help”** topic.
 - 5.1.3 In the form page, select the Port, Declaration Type **“TSAD or Transit”**.
 - 5.1.4 Enter the Goods Declaration Reference number as used in the lodgment, importer’s complete name as shown in the Transit Single Administrative Document (TSAD) and DECLARANT’s name in the field box.
 - 5.1.5 Upload the files by clicking **“choose them”** in the grayed box to the right of the document description.
 - 5.1.6 Fields with red asterisks are mandatory field. The creation of new ticket will not proceed without attaching the required document.
 - 5.1.7 Click the green button at the bottom of the form to create the Ticket and upload the import documents.
 - 5.1.8 Uploaded files must be in Portable Document Format (PDF) with the file size not exceeding 16 MB. Documents to be uploaded shall not be limited to the faithful reproduction of the following:
 - a. Electronic Import Permit (EIP)
 - b. Printout of TSAD lodge in the E2M
 - c. Bill of Lading (BL)
 - d. Commercial Invoice
 - e. Packing List,
 - f. Licenses, Permits for regulated products,
 - g. Authorization from the Importer
 - h. General Transportation Surety Bond (GTSB)
 - i. General Bonds for Warehousing (GBW), if CBW
 - 5.1.9 The User is likewise required to accomplish a Privacy Notice and Consent Form and Undertaking to submit the original copy of the supporting documents uploaded in the CCPS. The said forms can

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be downloaded in the links located below the "Related Resources" of the Upload Section in the ticket page.

5.1.10 Once documents are ready for transmittal to the Bureau, the User may now send the original hardcopy to BOC through a courier for delivery or through the Customs Customer Care (CCC) or designated receiving station or drop box. The hard copies of the goods declaration (Printout of TSAD lodged in the E2M) and the supporting documents (bill of lading, invoice, packing list, Authorization from the Importer, GTSB and General Bonds for Warehousing (for CBW only) must be placed in a long brown envelope properly labeled using size 16 Arial font with the following details, all in capital letters:

- a. Date (ex. OCTOBER 2, 2019);
- b. Port Code and Goods Declaration Reference Number (Entry Number) following the format in the SAD (ex. P02A-T-12345-2019);
- c. Consignee (ex. INTERNATIONAL LOCAL TRADING INC);
- d. Importer's Email address (ex. ilti@gmail.com);
- e. Declarant (ex. JOSE DE LA CRUZ);
- f. Declarant's email address (ex. jdlc@gmail.com);
- g. List of Documents submitted separated by Comma (ex. Printout of TSAD, PEZA IMPORT PERMIT, BILL OF LADING, INVOICE, PACKING LIST, GTSB AND GENERAL BONDS FOR WAREHOUSING (if CBW)); and
- h. Ticket No.

5.2 The following operational procedure shall be performed by the **Customs Officers**:

5.2.1 The Ticket will automatically be assigned or routed to the concerned Port and the Bonds Division based on the input from the User.

5.2.2 The assigned Bonds Assigned Officer shall then review the authenticity and sufficiency of the Bonds (GTSB for Freezone locators or General Warehousing Bonds for CBWs).

5.2.3 Upon evaluation and review of the Bonds Assigned Officer, should the GTSB or GBW be fraudulent or insufficient, he shall inform the stakeholder indicating it in the message thread of the ticket.

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- 5.2.4 Once found to be in order, the Bonds Assigned Officer shall CERTIFY on the sufficiency and authenticity of the GTSB or GBW on the Remarks portion of the TICKET.
- 5.2.5 For Transit shipments bound to Freezones, after certification by the Bonds Assigned Officer, the Ticket shall be transferred to the Assigned Customs Examiner at the ODCOpe, CPCO or equivalent Office or Unit.
- 5.2.6 The Assigned Examiner shall evaluate and assess the import documents submitted, should there be any findings, the Assigned Examiner shall inform the User by indicating it in the message thread of the Ticket. If the Assigned Examiner finds the Goods Declaration to be in order, the Ticket shall then be routed to the Assigned Appraiser for evaluation and review.
- 5.2.7 Upon review of the Assigned Appraiser, should there be any findings, the Assigned Appraiser shall inform the User by indicating it in the message thread. If the Assigned Appraiser finds the Goods Declaration to be in order, he shall then route the Ticket to the E2M Trigger Officers
- 5.2.8 The E2M Trigger Officer shall input the assessment of the Assigned Examiner and Assigned Appraiser in the E2M System and shall enter the names of Assigned Examiner and Assigned Appraiser and the ticket number in the Inspection Act. The E2M Trigger Officer shall ensure that the uploaded import documents are validated prior to updating in the E2M System.
- 5.2.9 Once updated in the E2M System, the E2M Trigger Officer shall fill out the “**Electronic Examination Return**” and enter the findings of the Assigned Examiner and Assigned Appraiser therein. A PDF file of the said examination return shall be attached/uploaded to the message thread. The Electronic Examination Return shall serve as the official examination return being accomplished in Box No. 56, 60, 61, 62 and 64 of SAD prior to the implementation of this Order. This will also serve as replacement of the frequently asked scanned back-to-back copy of the goods declaration by the stakeholder.
- 5.2.10 If the goods declaration shall be subject of an Alert Order or physical examination, the ticket shall be routed to the Duty Examiner for the conduct of the physical examination and the assessment of goods declaration, as the case may be.
- 5.2.11 The Duty Examiner shall conduct the physical examination. Should there be any findings, the Assigned Examiner shall inform the User by indicating it in the message thread and/or the District

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Collector in case there be a recommendation for issuance of a Warrant of Seizure and Detention (WSD). If the Duty Examiner finds it to be in order, the procedures set forth under Sections 5.2.6 to 5.2.10 of this Memorandum shall be followed.

- 5.2.12 For Goods Declaration which shall require clearance from other BOC offices, the responsible Customs Officer shall route the Ticket to concerned BOC office or unit for their appropriate action.
- 5.2.13 For Transit shipments bound to CBWs, after certification by the Bonds Assigned Officer, the Ticket shall be transferred to the Assigned Account Officer of the CBW Division concerned or equivalent Office for posting of transaction, checking of importables and accounting of quota balance.
- 5.2.14 If the goods are found to be not included in the List of Importables or have exceeded the monthly allowable volume the Assigned Account Officer shall indicate the word "SUBJECT TO PAYMENT OF DUTIES AND TAXES UPON FILING OF WAREHOUSING ENTRY FOR THE NON IMPORTABLE MATERIALS CONSISTING OF _____ OR FOR EXCESS VOLUME CONSISTING OF _____" in the Remarks portion of the TICKET and forward the Ticket to the Duty CBW Officer for Approval. If the goods are found to be in the List of Importables and within the allowable volume, the Assigned Account Officer shall indicate the word "CLEARED and POSTED" in the Remarks portion of the Ticket and shall forward the Ticket to the Duty CBW Officer for approval.
- 5.2.15 The Duty CBW Officer upon receipt of the Ticket shall issue a Mission Order and assign Customs Guard to escort the transfer of Goods from the Port to Customs Bonded Warehouse, The word "APPROVED FOR CONTINUOUS PROCESSING" shall be stated in the Remarks portion of the Ticket then the Ticket shall be routed to the assigned Examiner at the ODCO or equivalent Office or Unit. Then procedures set forth under Sections 5.2.6. to 5.2.13. of this Memorandum shall be followed.
- 5.2.16 Once the Transfer Permit is approved, the E2M Trigger Officer shall route the Ticket to the CCCD Assigned Officer.
- 5.2.17 The CCCD Assigned Officer shall post and record the container of the subject shipment. Once the container is duly posted and recorded, the Ticket will be routed to the Pier and Inspection (PID) Duty Officer. The word "POSTED AND RECORDED" shall be stated in the Remarks portion of the Ticket.

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5.2.18 The Pier and Inspection (PID) Duty Officer shall inspect the authenticity of the duly approved TSAD and validate the Gatepass, then the ticket will be routed to the Chief, Wharfinger for transfer of the shipment.

5.2.19 For Transit shipments bound to CBW, the Wharfinger shall prepare the Boat Note for underguarding of the shipment to destination CBW.

5.2.20 The responsible Customs Officers shall ensure that the User is informed of the status of the ticket by updating and posting messages in the message thread.

Section 6. Duties And Responsibilities Of District And Support Collectors

- 6.1. The District Collectors, in coordination with the Public Information and Assistance Division shall ensure the proper information dissemination to BOC Stakeholders and encourage them to avail of the Online Filing of Goods Declaration.
- 6.2. The District Collectors and Customs Officers concerned shall observe extreme care and caution in securing the credibility of this online service facility.
- 6.3. The District Collectors shall supervise and monitor the Customs Officers in their respective ports and ensure that the timelines in performing their assigned tasks is at all times observed.

Section 7. Liabilities. Any BOC personnel or User/Stakeholder who fails to comply with any provisions of this Memorandum shall be dealt with administratively and/or criminally, as the circumstances may so warrant.

Section 8. Transitory Provision. All Online submission of TSADs prior to the effectivity of this Order shall be accepted and processed in accordance with the provisions of this Order.

Section 9. Repealing Clause. All orders, memoranda, circulars and issuance inconsistent herewith are hereby repealed and/or deemed modified accordingly.

SECTION 10. Effectivity. This Memorandum shall take effect immediately and shall last until revoked.

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