



CUSTOMS MEMORANDUM ORDER

No. 38-2009

AUG 17 2009

Subject: Supplemental Guidelines in the Implementation of
CMO 27-2009.

In order to provide additional instructions in Section 4.3 entitled "Assessment", the following are hereby prescribed:

4.3 Assessment - Assessment shall follow the existing procedures for amendment (Register), Re-route and Assess except for entries selected Red

4.3.1 When the Import Declaration is selected "RED", the Customs Operations Officer V (COOV) shall assign such declaration to a Customs Operations Officer III (COOIII) who shall conduct the document examination. The shipment shall also be subject to physical examination by the COOIII and/or non-intrusive inspection (X-ray) by the X-ray Inspection Project (XIP) personnel.

4.3.2 MISTG shall provide electronically the necessary details of such declaration to the Arrastre/Terminal/CY-CFS Operator.

4.3.3 The concerned Operator shall then bring the container/shipment subject for examination in the examination area.

4.3.4 In case of physical examination, the COOIII shall encode the examination findings in the Inspection Act of the SAD and reflect the same at the Examiner's Return located at the back of the IEIRD.

4.3.5 In case of non-intrusive inspection, the XIP personnel shall indicate on the X-ray printout image of the shipment whether SUSPECT or NO SUSPECT. If SUSPECT, physical examination shall be conducted by the COOIII who shall perform the steps in Item 4.3.4 above.

4.3.6 COOV shall review the findings made by the COOIII.

4.3.7 COOV shall make the Final Assessment which shall trigger the automatic electronic payment instruction to the Bureau of Customs-Banker's Association of the Philippines/Philippine Clearing House Corporation (BOC-BAP/PCHC) Gateway.

Any issuances contradictory or inconsistent with this Order are hereby deemed revoked or modified accordingly.

For strict compliance.

NAPOLEON D. MORALES
Commissioner

