



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

CUSTOMS MEMORANDUM ORDER
NO. 13-2015

SUBJECT : **BOC-PEZA JMO 1-2015A entitled "Clarification on Section 7 of BOC-PEZA JMO 1-2015"**

The Bureau of Customs – PEZA Joint Memorandum Order NO. 01-2015A entitled "Clarification on Section 7 of BOC-PEZA JMO 1-2015" is hereby published for compliance of the Bureau personnel and guidance of the transacting public.

This Order shall take effect immediately after its publication.

For strict compliance.

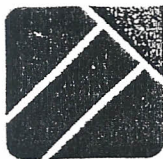

ALBERTO D. LINA

Commissioner



Date 5/29/2015

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PEZA

**Bureau of Customs- PEZA Joint Memorandum Order
No. 1-2015 A**

26 May 2015

SUBJECT: Clarifications on Section 7 of BOC-PEZA JMO 1-2015

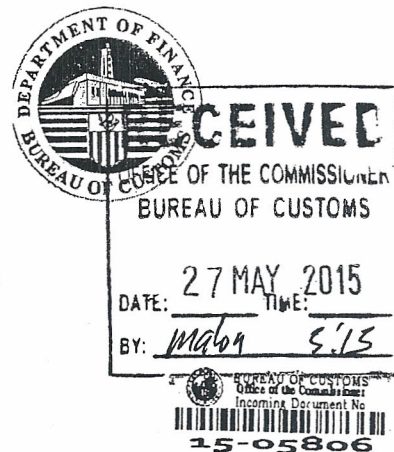
BACKGROUND:

With the forthcoming implementation of JMO 1-2015 on the Mandatory Implementation of the e2m Transshipment for the documentation of the transfer of PEZA bound imports from the ports of entries/discharge, questions have been raised as to whether or not the General Transportation and Surety Bond (GTSB) required under JMO is a chargeable bond and therefore any Transshipment SAD utilizing said bond as security needs to be coursed thru the Bonds Division of the Port for the purpose of determining whether or not there remain a balance on the Bond sufficient to cover the duties and taxes and SAD at hand and for the charging of the Duties & Taxes against the bond

CLARIFICATION:

Clarification is hereby issued that there is no need for the SAD to be coursed thru the Bonds Division for "Charging/Debiting" as a condition for the approval of the Transshipment Permit nor for "Plow-Back" or Crediting to the GTSB of the duties and taxes after goods shall have been duly received at the destination zone and the transshipment process completed. The control measure to insure compliance with the conditions of the approved Transshipment Permit and as a security against diversion of the goods from its authorized destination is that there is sufficient security as described in Section 7.e of JMO 1-2015 which provides that there should be periodic determination of the amount of bond posted conforms to the "Minimum Bond" which is the higher between PHP 1,000,000 and the total of the latest 3 months duties and taxes whichever is higher is complied with and that the remaining validity of the said bond must not less than 30 days. On the other hand, the notification procedures from the port of transshipment to the port of destination and the feedback of the receipt of the transshipment by the receiving port/jurisdiction is the control measure to prevent diversion or its early detection.

These facilitative procedures is the intent of JMO 1-2015 and section 3.4 of CMO 3-2001




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All rules and regulations inconsistent with this Order/Clarification are hereby deemed, repealed, suspended or modified accordingly.

This order shall take effect upon implementation of the E2M Transshipment.



Lilia B. De Lima
Director-General
Philippine Economic Zone Authority



Alberto D. Lina
Commissioner
Bureau of Customs



MAY 26 2015