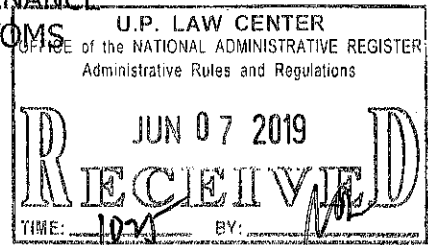




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA 1099



**CUSTOMS ADMINISTRATIVE ORDER (CAO)**  
NO. 07-2019

**SUBJECT: PRE-LODGEMENT CONTROL ORDER AND ALERT ORDER**

**Introduction.** This CAO implements Section 204, Chapter 1 of Title II; Sections 214, 215, 219 and 224, Chapter 3, Title II; Section 300, Chapter 1, Title III; Sections 301 and 303, Chapter 2 of Title III; Section 420, Chapter 2 of Title IV; Sections 1111 and 1112, Chapter 3 of Title XI; Sections 1116 and 1117, Chapter 4 of Title XI; Section 1400, Chapter 1 of Title XIV; and other relevant sections of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).

**Section 1. Scope.** This CAO shall apply to the following:

- 1.1. All importations, whether for consumption, warehousing or for admission to Free Zones as defined in Section 102 (w) of the CMTA and whether dutiable, taxable, or otherwise;
- 1.2. All export shipments; and
- 1.3. Transshipment as defined in Section 102 (ss) of the CMTA and whether dutiable, taxable, or otherwise.

**Section 2. Objectives.**

- 2.1. To implement a clear and effective system in the issuance of Pre-Lodgement Control Order (PLCO) and Alert Order (AO) from the moment imported goods enter customs jurisdiction as well as in the exportation of goods; and
- 2.2. To provide transparent procedures in the issuance and processing of Orders issued under this CAO.

**Section 3. Definition of Terms.** For purposes of this CAO, the following terms shall be defined as follows:

- 3.1. **Alert Order (AO)** — shall refer to a written Order issued by the Commissioner, District Collector, or other customs officers authorized in writing by the Commissioner after the Lodgement of Goods

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Declaration and before their actual release from customs custody, on the basis of Derogatory Information stated in Section 4.3. of this CAO regarding possible non-compliance with the CMTA and other laws, rules and regulations enforced by Customs.<sup>1</sup>

- 3.2. Alerting Officer** — shall refer to the Commissioner of Customs, District Collector or other customs officer authorized in writing by the Commissioner to issue PLCOs and AOs as defined under this CAO.
- 3.3. Customs Jurisdiction**— shall refer to the Bureau's exercise of jurisdiction over all seas within Philippine territory and all lands, coasts, ports, airports, harbors, bays, rivers and inland waters whether navigable or not from the sea and any means of conveyance.<sup>2</sup>
- 3.4. Derogatory Information** — shall refer to any information indicating that a certain shipment is in high risk of probable violation of the provision of the CMTA and related laws. Said information shall indicate the violation and other specifics thereof.
- 3.5. Goods Declaration** —shall refer to a statement made in the manner prescribed by Customs laws, rules, and regulations for the entry or admission of imported goods.<sup>3</sup>
- 3.6. Lodgement** — shall refer to the registration of a Goods Declaration with the Bureau<sup>4</sup> in a manner prescribed under customs laws, rules, and regulations.
- 3.7. Misclassification** — refer to the use of insufficient or wrong description of the goods or the use of erroneous tariff headings resulting in deficiency between the duty and tax that should have been paid and the duty and tax actually paid and/or to avoid compliance with government regulations related to the entry of Regulated, Prohibited or Restricted goods into Philippine Customs territory.<sup>5</sup>
- 3.8. Misdeclaration** — shall refer to a false, untruthful, erroneous or inaccurate declaration as to quantity, quality, description, weight or measurement of the goods resulting in deficiency between the duty and tax that should have been paid and the duty and tax actually paid and/or to avoid compliance with government regulations related to

<sup>1</sup>cf. CMTA, Title XI, Chapter 3, Section 1111.

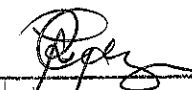
<sup>2</sup>cf. CMTA, Title III, Chapter 1, Section 300.

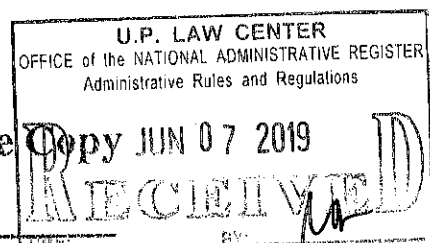
<sup>3</sup>cf. CMTA, Title I, Chapter 2, Section 102 (y).

<sup>4</sup>cf. CMTA, Title I, Chapter 2, Section 102 (dd)

<sup>5</sup> cf. CMTA, Title XIV, Chapter 1, Section 1400.

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the entry of Regulated, Prohibited or Restricted goods into Philippine customs territory.<sup>6</sup>

**3.9. Lifting of the Alert Order** — shall also refer to the Order of Release which is the process of allowing the continuous processing of the shipment or entry back to the regular cargo procedure after a finding of no discrepancy, after the physical or non-intrusive inspection or compliance with the recommendation for additional payment or imposition of surcharge or other conditions, as the case maybe.

**3.10. Perishable Goods** — shall refer to goods liable to perish or goods that depreciate greatly in value while stored or which cannot be kept without great disproportionate expense, which may be proceeded to, advertised and sold at auction upon notice if deemed reasonable.<sup>7</sup>

**3.11. Pre-Lodgement Control Order (PLCO)**—shall refer to a written Order issued by the Commissioner, District Collector or other customs officers authorized in writing by the Commissioner, before the Lodgement of Goods Declaration or when no Goods Declaration is lodged, on the basis of grounds stated in Section 5.1.1. of this CAO to prevent the illegal importation or their release.

**3.12. Products of Illicit Trade** — shall refer to money, goods or value gained from illegal activity.<sup>8</sup>

**3.13. Prohibited Importation and Exportation** — the importation and exportation of the following goods are prohibited:

- a. Written or printed goods in any form containing any matter advocating or inciting treason, rebellion, insurrection, sedition against the government of the Philippines, or forcible resistance to any law of the Philippines, or written or printed goods containing any threat to take the life of, or inflict bodily harm upon any person in the Philippines;
- b. Goods, instruments, drugs and substances designed, intended or adapted for producing unlawful abortion, or any printed matter which advertises, describes or gives direct or indirect information where, how or by whom unlawful abortion is committed;
- c. Written or printed goods, negatives or cinematographic films, photographs, engravings, lithographs, objects, paintings, drawings or other representation of an obscene or immoral character;

<sup>6</sup> cf. CMTA, Title XIV, Chapter 1, Section 1400.

<sup>7</sup>cf. CMTA, Title I, Chapter 2, Section 102 (gg).

<sup>8</sup>cf. WCO Illicit Trade Report 2012.

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- d. Any goods manufactured in whole or in part of gold, silver, or other precious metals or alloys and the stamp, brand or mark does not indicate the actual fineness of quality of the metals or alloys;
- e. Any adulterated or misbranded food or goods for human consumption or any adulterated or misbranded drug in violation of relevant laws and regulations;
- f. Infringing goods as defined under the Intellectual Property Code and related laws; and
- g. All other goods or parts thereof, which importation and exportation are explicitly prohibited by law or rules and regulations issued by the competent authority.<sup>9</sup>

**3.14. Regulated Importation and Exportation** — shall refer to goods which are subject to regulation shall be imported or exported only after securing the necessary Goods Declaration or export declaration, clearances, licenses, and any other requirements, prior to importation or exportation. In case of importation, submission of requirements after arrival of the goods but prior to release from customs custody shall be allowed but only in cases provided for by governing laws or regulations.<sup>10</sup>

**3.15. Restricted Importation and Exportation** — except when authorized by law or regulation, the importation and exportation of the following restricted goods are prohibited:

- a. Dynamite, gunpowder, ammunitions and other explosives, firearms and weapons of war, or parts thereof;
- b. Roulette wheels, gambling outfits, loaded dice, marked cards, machines, apparatus or mechanical devices used in gambling or the distribution of money, cigars, cigarettes or other goods when such distribution is dependent on chance, including jackpot and pinball machines or similar contrivances, or parts thereof;
- c. Lottery and sweepstakes tickets, except advertisements thereof and lists of drawings therein;
- d. Marijuana, opium, poppies, coca leaves, heroin or other narcotics or synthetic drugs which are or may hereafter be declared habit forming by the President of the Philippines, or any compound, manufactured salt, derivative, or preparation thereof, except when

<sup>9</sup>cf. CMTA, Title I, Chapter 3, Section 118.

<sup>10</sup>cf. CMTA, Title I, Chapter 3, Section 117.

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imported by the government of the Philippines or any person duly authorized by the Dangerous Drugs Board, for medicinal purposes;

- e. Opium pipes or parts thereof, of whatever materials; and
- f. Any other goods whose importation and exportation is restricted.

The restriction to import or export the above stated goods shall include the restriction on their transit.<sup>11</sup>

**3.16. Undervaluation**— shall refer to situation when the declared value fails to disclose in full the price actually paid or payable or any dutiable adjustment to the price actually paid or payable, or when an incorrect valuation method is used or the valuation rules are not properly observed, resulting in a discrepancy in duty and tax to be paid between what is legally determined as the correct value against the declared value.<sup>12</sup>

**3.17. Warrant of Seizure and Detention** — shall refer to an order in writing, issued in the name of the Republic of the Philippines, signed by the District Collector of Customs commanding the seizure of any vessel, aircraft, cargo, goods, animal or any other movable property when the same is subject to forfeiture pursuant to Section 1113, Chapter 4, Title XI of the CMTA.<sup>13</sup>

#### **Section 4. General Provisions.**

**4.1.** The PLCO and AO are enforcement actions issued by the Bureau for border control to prevent entry of smuggled goods and other customs fraud.<sup>14</sup> These orders authorize the Customs Officer to conduct non-intrusive inspection or physical examination of the shipment.

A PLCO is issued prior to lodgement of Goods Declaration while an AO is issued after the lodgement of the Goods Declaration and before their actual release from customs custody.

A PLCO does not suspend the period nor prohibit the importer to lodge the goods declaration. On the other hand, an AO suspends the customs clearance process.

**4.2. Derogatory Information.** The issuance of a PLCO or an AO must be based on the existence of a Derogatory Information which must

<sup>11</sup>cf.CMTA, Title I, Chapter 3, Section 119.

<sup>12</sup> CMTA, Title XIV, Chapter 1, Section 1400.

<sup>13</sup>cf. CMTA, Title XI, Chapter 4, Section No. 1117.

<sup>14</sup> cf.CMTA, Title II, Chapter 1, Section 202.

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be in writing and must state the suspected violations and other necessary specifics thereof.

- 4.3. Period to Conduct Physical Examination or Non-Intrusive Inspection.** The conduct of physical examination or non-intrusive inspection should be made within forty-eight (48) hours<sup>15</sup> from the receipt by the Office of the District Collector of the AO or the PLCO, as may be appropriate, except in cases beyond their control, such as but not limited to the unavailability of equipment to be used for examination, *force majeure* or fortuitous event.

Examination of shipments subject of a PLCO or an AO shall be given priority. The Bureau shall assert its authority over customs premises for the allocation of an area dedicated to the conduct of physical examination or non-intrusive examination sufficient to satisfy the requirements and prescribed periods under the CMTA.

- 4.4. Conduct of Physical Examination or Non-Intrusive Inspection.** As a general rule, shipments subject of a PLCO or an AO shall be subjected to physical examination pursuant to Section 420 (b) of the CMTA. However, the Bureau may opt for non-intrusive inspection of goods, such as the use of x-ray machines,<sup>16</sup> on the following instances:

- 4.4.1.** When the ground for the issuance of the AO is solely based on submission by the importer or broker to the Bureau of forged or spurious invoice or other commercial documents resulting to Undervaluation or Under-invoicing;
- 4.4.2.** In the case of Regulated Goods where only the required permits are lacking; or
- 4.4.3.** Other circumstances where the non-intrusive examination is deemed more practicable by the Collector or the Commissioner.

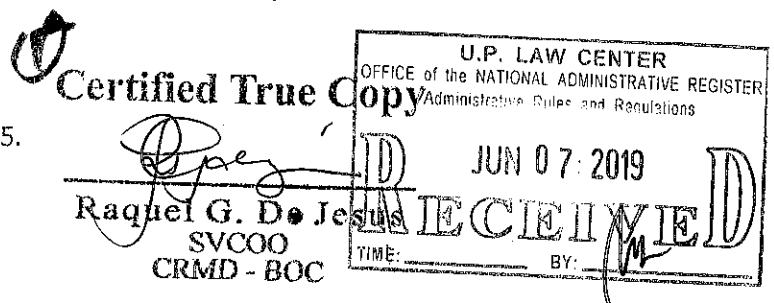
The absence of the consignee, broker or their authorized representative despite due notice shall not bar the conduct of the physical or non-intrusive inspection.

- 4.5. Costs.** The costs of the physical examination of shipments subject of an AO<sup>17</sup> shall be borne by the Bureau provided that such costs shall be reimbursed by the owner of the examined shipments prior to the release of the goods if the physical inspection results in the

<sup>15</sup>cf. CMTA, Title 11, Chapter 3, Section 1111.

<sup>16</sup>cf. CMTA, Title IV, Chapter 2, Section 420.

<sup>17</sup>cf. CMTA, Title XI, Chapter 3, Section 1111, par. 5.



assessment of additional duties or taxes, or the issuance of a Warrant of Seizure.

- 4.5.1. The Bureau may enter into a Memorandum of Agreement with port, airport or terminal facility operators providing for a monthly billing arrangement for expenses incurred in the conduct of physical and/or non-intrusive examinations on shipments subject of PLCOs and AOs.
- 4.5.2. The Bureau shall include in its annual budget the appropriation for payment of arrastre services and other incidental expenses relative to the conduct of examinations under this CAO.
- 4.5.3. The foregoing is without prejudice to the provision of Section 207 paragraph 3, Chapter 2 of Title II of the CMTA.
- 4.6. **Utilization of Forfeiture Fund.** As provided under Section 1151, Chapter 10 of Title XI of the CMTA, expenses for customs intelligence and enforcement and other related activities may be sourced from the Forfeiture Fund, including those incurred for the examination of goods subject of AO and PLCO.
- 4.7. The PLCO and AO should not be used as instruments for extortion and harassment but as instruments or tools for confirmation, or validation that correct description and proper method/s of valuation of goods are being observed.
- 4.8. **Rights of a Consignee, Importer, Owner, Broker or Attorney-in-Fact whose Shipment is subject of an Alert Order or PLCO:**
  - 4.8.1. To be notified that the shipment is subject of an AO or PLCO;
  - 4.8.2. To be informed of the conduct of the examination pursuant to the AO or PLCO issued and results thereof; and
  - 4.8.3. To a speedy disposition in determining the propriety of issuing an AO or PLCO and its subsequent lifting, when warranted.

**Section 5. Pre-Lodgement Control Order.**

- 5.1. **Issuance of PLCO.** A PLCO may be issued by the Commissioner, District Collector, or other customs officers authorized by the Commissioner in writing.

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**5.1.1. Grounds for the issuance of PLCO.** A PLCO shall be issued on the basis of Derogatory Information regarding specific allegations of the following violations:

- a. Unmanifested goods found on any vessel or aircraft if manifest thereof is required;<sup>18</sup>
- b. Outright smuggling as defined in Section 102 (ff), Chapter 2 of Title I of the CMTA;
- c. Prohibited Goods;
- d. Restricted Goods verified with the regulatory agency to be without permits except when the regulatory agency allows application of permit after the arrival but before physical release from customs jurisdiction; and
- e. The importation contains Products of Illicit Trade which poses danger to the environment, public health, safety and security.

**5.1.2. Effects of PLCO.** The issuance of PLCO shall not prevent the Lodgement of Goods Declaration.

- a. If a Goods Declaration is lodged, the PLCO shall be converted into an AO without need for further action. In such instance, rules on AO as provided herein shall apply.
- b. If the shipment has arrived and no Goods Declaration is lodged, the Bureau shall notify in writing the shipping lines and the consignee or his authorized representative and the Value-Added Service Providers (VASPs) if applicable, of the issuance of the PLCO.

Within forty-eight (48) hours from discharge of the last package or issuance of the PLCO, whichever is later, the authorized customs officer shall schedule the conduct of physical or non-intrusive inspection of the goods.

The absence of the consignee, broker or their authorized representative despite due notice shall not bar the conduct of the physical or non-intrusive inspection.

Within forty-eight (48) hours, or in the case of Perishable Goods within twenty-four (24) hours from inspection, the authorized customs officer shall recommend to the

<sup>18</sup>cf.CMTA, Title XI, Chapter 4, Section 1113, par. (g).

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District Collector either the lifting of the PLCO or the issuance of a Warrant of Seizure, whichever is applicable, furnishing the Commissioner with a copy of the recommendation.

- c. Upon recommendation of the authorized customs officer, the District Collector within five (5) days in case of non-Perishable Goods, or two (2) days in case of Perishable Goods, shall either: (1) order the lifting of the PLCO and the continuance of processing of goods in case of a negative finding subject to affirmation by the Commissioner or (2) issue a Warrant of Seizure upon determination of the existence of probable cause.<sup>19</sup>
- d. In cases where the District Collector recommends the lifting of the PLCO, he shall immediately transmit all the records to the Commissioner for automatic review, within forty-eight (48) hours, or within twenty-four (24) hours in case of Perishable Goods. When no decision is made by the Commissioner within the prescribed period, the imported goods shall be deemed approved for continuous processing provided that completed staff work has been undertaken to guide the Commissioner's decision.<sup>20</sup>

The District Collector shall lift the PLCO only upon the affirmation of the decision of the District Collector by the Commissioner, or after the lapse of the period of review by the Commissioner, whichever is earlier.<sup>21</sup>

- e. In cases where the PLCO is issued against shipment where the filing of Goods Declaration is not required and after the verification no discrepancy is found and the District Collector recommends the lifting of the PLCO, paragraph d hereof shall apply.<sup>22</sup>
- f. In case where the District Collector issues a Warrant of Seizure and Detention, he shall immediately submit a report to the Commissioner.<sup>23</sup>

The foregoing is without prejudice to the application of the rules on abandonment.

<sup>19</sup>cf.CMTA, Title XI, Chapter 4, Section 1116.  
<sup>20</sup>cf.CMTA, Title XI, Chapter 4, Section 1117.  
<sup>21</sup>cf. CMTA, Title II, Chapter 4, Section 1117.  
<sup>22</sup>cf.CMTA, Title XI, Chapter 4, Section 1117.  
<sup>23</sup>cf. CMTA, Title XI, Chapter 4, Section 1116.

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**Section 6. Alert Order.**

**6.1. Issuance of Alert Order.** An AO may be issued by the Commissioner, District Collectors or other customs officers authorized by the Commissioner in writing.

An AO shall apply to importations and exportations, including transit. An AO may be issued only after Lodgement of the Goods Declaration and prior to the actual release of the goods from customs custody. Under no circumstances shall the suspension of the processing of Goods Declaration be allowed except through an AO.<sup>24</sup>

**6.1.1. Grounds for Issuance of Alert Order.** An AO shall be issued on the basis of Derogatory Information regarding possible non-compliance with customs laws, rules, and regulations. Only enforcement issues may be used as valid grounds for the issuance of an AO. For shipments with purely valuation and classification issues, the CAO on Dispute Settlement shall apply.

**6.1.2. Effects of an Alert Order.** An AO will result in the suspension of the processing of the Goods Declaration, or in case of exportations, it will prevent the loading of the goods onto the carrying vessel. Further, it will also result in the conduct of physical or non-intrusive inspection of the goods within forty-eight (48) hours from issuance of the AO.<sup>25</sup> When the subject of the AO are Perishable Goods, the concerned customs examiner of the Bureau shall attach to his/her recommendation a certificate stating that the goods are perishable.<sup>26</sup>

Within forty-eight (48) hours, or in the case of Perishable Goods within twenty-four (24) hours from inspection, the authorized customs officer shall recommend to the District Collector either the continuance of processing of goods in case of a negative finding or the issuance of a Warrant of Seizure if a discrepancy between the declaration and actual goods is found, furnishing the Commissioner with a copy of the recommendation.<sup>27</sup>

**6.1.3. Derogatory Information as the Basis of an Alert Order Must Be Specific.** Derogatory Information shall

<sup>24</sup>cf. CMTA, Title XI, Chapter 3, Section 1111, Par 4.

<sup>25</sup>cf. CMTA, Title XI, Chapter 3, Section 1111.

<sup>26</sup>cf. CMTA, Title XI, Chapter 3, Section 1112.

<sup>27</sup> cf. CMTA, Title XI, Chapter 3, Section 1111 par. 1.

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indicate the violations and other necessary specifics thereof. For this purpose, the following shall not be considered Derogatory Information:<sup>28</sup>

- a. General allegations of Undervaluation unless said Undervaluation is caused by the submission to customs of forged or spurious invoice or other commercial documents;
- b. General allegations of Misclassification without providing the appropriate tariff heading and duty of the shipment to be alerted;
- c. General allegations of over-quantity without indicating the source of information supporting the allegation;
- d. General allegations of Misdeclaration in the entry without indicating the suspected actual contents thereof; and
- e. General allegations of importations contrary to law without indicating the specific law or rule to be violated.

**6.2. Actions on Alert Orders.**

**6.2.1.** Upon recommendation of the authorized customs officers, the District Collector within five (5) days in case of non-Perishable Goods or two (2) days in case of Perishable Goods, shall either: (1) recommend the lifting of the AO, and the continuous processing of goods subject to review by the Commissioner, in case of negative findings or (2) issue a Warrant of Seizure upon determination of the existence of probable cause<sup>29</sup> for violation of the CMTA.

**6.2.2.** In cases where the District Collector recommends the lifting of the AO, he shall immediately transmit all the records to the Commissioner for automatic review, within forty-eight (48) hours, or within twenty-four (24) hours in case of Perishable Goods. When no decision is made by the Commissioner within the prescribed period, the imported goods shall be deemed approved for continuous processing provided that completed staff work has been undertaken to guide the Commissioner's decision.<sup>30</sup>

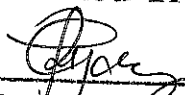
<sup>28</sup>cf. CMTA, Title XI, Chapter 3, Section 1111.


<sup>29</sup>cf. CMTA, Title XI, Chapter 4, Section 1116.

<sup>30</sup>CMTA, Title XI, Chapter 4, Section 1117.



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The District Collector shall lift the AO only upon the affirmation of the decision of the District Collector by the Commissioner, or after the lapse of the period of review by the Commissioner, whichever is earlier.<sup>31</sup>

In case where the District Collector issues a Warrant of Seizure and Detention, he shall immediately inform the Commissioner in writing of the issuance thereof.<sup>32</sup>

**6.3. Numbering of PLCO and AO.** PLCOs and AOs issued pursuant to this CAO shall be dated and assigned a unique reference number in series which shall be the basis for reporting to and monitoring by the Commissioner and the Secretary of Finance.

**6.4. Creation of Central Clearing House.**<sup>33</sup> The Bureau shall create a Central Clearing House under the Office of the Commissioner for PLCOs and AOs. It shall coordinate and monitor all Orders issued under this CAO to avoid double issuance of AOs against shipments and shall reflect the imposition or lifting of any AOs issued under this CAO to the customs information/processing system. The Central Clearing House shall be furnished copy of the PLCO and AO within twenty-four (24) hours from issuance thereof including the basis for its issuance.

It shall act as repository of all records, including the final disposition of the PLCO and AO.

It shall also submit quarterly status reports to the Secretary of Finance on all Orders issued under this CAO.

**Section 7. Risk Management.** Any PLCO, AO, and other Orders issued pursuant to this CAO and the disposition thereof shall be furnished the Bureau's Risk Management Office, as reference in the Bureau's Risk Management System.

**Section 8. Use of Information and Communications Technology (ICT) - Enabled System.** To the extent practicable, the Bureau shall use ICT-enabled system on PLCO and AO with respect to issuance on PLCO and AO and such other related processes.

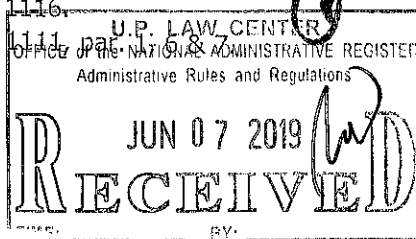
**Section 9. Penal Provision.** Violations of this CAO committed by any person, officer or employee shall be penalized in accordance with Title XIV of the CMTA and other applicable penal provisions.

**Section 10. Repealing Clause.** This CAO amends or repeals Customs Memorandum Order (CMO) Nos. 03-2018, 29-2017, 20-2017, 14-2017, 23-2016, 35-2015, 24-2014,

<sup>31</sup>cf. CMTA, Title II, Chapter 4, Section 1117.

<sup>32</sup>cf. CMTA, Title XI, Chapter 4, Section 1116.

<sup>33</sup>cf. CMTA, Title XI, Chapter 3, Section 1111.



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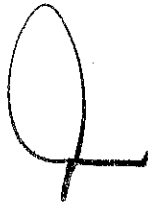
21-2014, 4-1994, 8-1993, 104-1992, 92-1991 and all other Orders, Memoranda, Circulars or parts thereof which are inconsistent herewith.

**Section 11. Separability Clause.** If any part of this CAO is declared unconstitutional or contrary to laws, the other parts not so declared shall remain in full force and effect.

**Section 12. Review.** This CAO shall be reviewed every three (3) years and be amended or revised, if necessary.

**Section 13. Effectivity.** This CAO shall take effect after thirty (30) days from publication at the Official Gazette or a newspaper of national circulation.

The Office of the National Administrative Registrar (ONAR) of the UP Law Center shall be provided three (3) copies of this CAO.



**REY LEONARDO B. GUERRERO**

Commissioner of Customs

MAR 26 2019

Approved:



**CARLOS G. DOMINGUEZ**  
Secretary of Finance

MAY 28 2019



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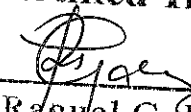
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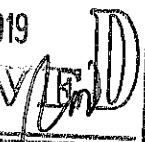
**Informational Section.** As the title denotes this section only provides information and does not give rise to any substantive or formal rights or obligations.

1. **History.** This is the first CAO regarding the issuance of Pre-Lodgement Control Order and Alert Order.
2. "The collection, recording, storage maintenance, processing, sharing of data and information; and maintenance of data information in the CAO shall be secured and consistent with the principles and policy of Republic Act 10173, also known as The Data Privacy Act."

3. **Related Policies.**

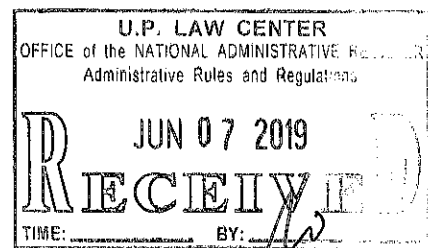
- CMO No. 03-2018 dated 23 January of 2018 – Revocation of Customs Memorandum Order No. 29-2017 and Amendment to CMO No. 14-2017 on Authorization to Issue Alert Orders
- CMO No. 29-2017 dated 27 November of 2017 – Amendment of Customs Memorandum Order No. 14-2017 on Authorization to Issue Alert Orders
- CMO No. 20-2017 dated 09 October of 2017 – Amendments to CMO 35-2015 dated September 23, 2015 Entitled "Revised Rules for the Electronic/Manual Issuance and Lifting of Alert Orders at All Ports of Entry
- CMO No. 14-2017 dated 31 August of 2017 – Abolition of Command Center and Authorization to Issue Alert Orders
- CMO No. 23-2016 dated 07 September of 2016 – Amendment of Customs Memorandum Order No. 35-2015 regarding the Authority to issue Alert Orders
- CMO No. 35-2015 dated 23 September 2015 – Revised Rules for the Electronic/Manual Issuance and Lifting of Alert Orders at all Ports of Entry
- CMO No. 24-2014 dated 04 November 2014 – Procedures for the Issuance and Lifting of Alert Orders for Shipments Which Arrive by Air and are Declared through the Formal Entry Process
- CMO No. 21-2014 dated 08 October 2014 – Procedures for the Issuance and Lifting of Alert Orders for Formal Entries Filed in the E2M System
- CMO No. 4-1994 dated 03 February 1994 – Guidelines in the Lifting of Alert and Hold Orders Issued pursuant to CMO-104-92
- CMO No. 8-1993 dated 24 February 1993 – Rules on the Issuance of Alert/Hold Orders
- CMO No. 104-1992 dated 11 September 1992 – Rules on the Issuance of Alert/Hold Orders
- CMO No. 92-1991 dated 13 November 1991 – Rules and Regulations Governing Alert Orders for 100% Examination and Spot-Checking of Shipments and the Issuance/Lifting of Hold Orders
- Republic Act No. 10863, otherwise known as Customs Modernization and Tariff Act (CMTA)
- Executive Order No. 127, s. 1987 – Reorganizing the Ministry of Finance
- World Customs Organization, Illicit Trade Report 2012, 2013, 2014

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4. Webpage, Forms, Handbooks and other References.

- a. <http://www.customs.gov.ph>
- b. Bureau of Customs Central Records and Management Division.
- c. [www.wcoomd.org](http://www.wcoomd.org)



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