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### Memorandum

To : All District Collectors  
 All Deputy Collectors for Operations  
 All Deputy Collectors for Assessment  
 All Sub-port Collectors/OICs of Customs PEZA Offices  
 Chief, Bonds Division  
 All Others Concerned

From : **REY LEONARDO B. GUERRERO**  BOC-01-04737  
 Commissioner  **MAR 08 2021**

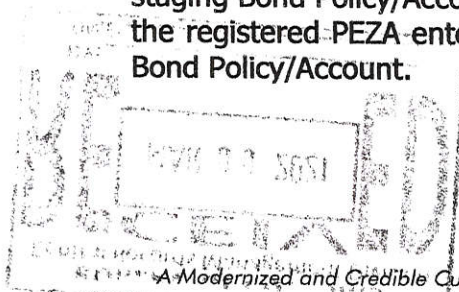
Subject: **USE OF STAGING BOND POLICY IN THE FILING OF GOODS DECLARATION FOR GOODS DISCHARGED DIRECTLY INTO PEZA ZONES.**

Date : 26 February 2021

Under Customs Memorandum Order (CMO) No. 30-2020, transfer of shipments to the PEZA Zones from the Port of Discharge are required to be covered by a Bond Policy/Account created under the Bureau's Automated Bonds Management System or ABMS. However, there are instances where bulk shipments of PEZA-registered enterprises are discharged directly through their own private wharves or piers located inside the PEZA Zone thus negating the rationale for the posting of the required General Transport Surety Bond (GTSB).

To satisfy the requirements for the implementation of the ABMS for PEZA-bound shipments, a staging (dummy) Bond Policy/Account shall be required for concerned PEZA-registered enterprises which shall be created to be kept and monitored by the Bonds Division or equivalent unit of the Port concerned. Creation of the staging Bond Policy/Account shall be governed by the following guidelines:

1. The PEZA-registered enterprises shall write the District Collector/Sub-Port Collector/OIC Customs PEZA Office, requesting for the creation of the staging Bond Policy/Account. The request must include the TIN number of the registered PEZA enterprise which will be used in creating the staging Bond Policy/Account.





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2. The bond amount shall be fixed at Five Hundred Million Pesos (Php500,000,000.00).
3. Upon approval of the request for the creation of a staging Bond Policy/Account, the District/Port Collector shall forward his approval to the Deputy Collector for Assessment and the Bonds Division, or their equivalent at the Port.
4. The Deputy Collector for Assessment or his equivalent shall create the staging Bond Policy/Account following the below format:

DUM + Importers TIN Number

Ex. DUM001234567000

Consistent with CMO 30-2020, the staging Bond Policy/Account shall also expire on the 31<sup>st</sup> day of January of the following year.

5. The Bonds Division/equivalent unit shall tag the staging Bond Policy/Account as examined and approved in accordance with the procedures prescribed in CMO 14-2012.
6. The Office of the Deputy Collector for Operations/equivalent unit, during the processing of the Goods Declaration shall thoroughly check the declarations made in the Transit Single Administrative Document (TSAD), making sure that the use of the staging Bond Policy/Account under the Terms of Payment shall only be for those shipments directly discharged at the registered-enterprise' private wharf/pier located inside the PEZA Zone.
7. For ports where there is no arrastre operator to confirm ownership of the shipment and tag the shipments as "RELEASED" in the OLRS, the Chief of the Piers and Inspection Division (PID) or equivalent unit shall be given access to the OLRS for the tagging of the shipment as "RELEASED".
8. Once the shipment is fully discharged, the TSAD covering the same shipment shall be tagged "ARRIVED" by the PID or equivalent unit. The Chief of the PID or equivalent unit shall assign personnel therefrom who shall be given the authority and the access to tag as "Confirmed Ownership" and "RELEASED".
9. Once the shipment is tagged "ARRIVED" the amount charged shall be reverted to the original balance of the staging Bond Policy.

All other provisions of CMO 14-2012 and 30-2020 not consistent herewith shall remain in force and effect.