



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

MASTER COPY *[Signature]*

15 July 2015

**CUSTOMS MEMORANDUM CIRCULAR**  
NO. 98-2015

**TO: All Deputy Commissioners  
All Directors and Chiefs  
All District/Port Collectors  
And All Others Concerned**

**SUBJECT: Memorandum of Agreement between the Tariff  
Commission (TC) and the Bureau of Customs (BOC) /  
Information Interchange for the Enhancement of the  
Philippine Tariff Finder**

Attached is a copy of the signed and notarized Memorandum of Agreement between the Tariff Commission and the Bureau of Customs for the exchange of information necessary for the enhancement of the Philippine Tariff Finder in accordance to the needs of the Bureau.

For your information and guidance.

Please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

*[Signature]*  
**ALBERTO D. LINA**  
Commissioner



JUL 21 2015

## MEMORANDUM OF AGREEMENT

### KNOW ALL MEN BY THESE PRESENTS:

This Agreement is entered into by and between:

The **BUREAU OF CUSTOMS (BOC)**, a national government agency under the Department of Finance with office address at G/F OCOM Building, Port Area, Manila 1099, represented by **Commissioner ALBERTO D. LINA**, hereinafter referred to as "**BOC**",

-and-

The **TARIFF COMMISSION (TC)**, a national government agency attached to the National Economic Development Authority with office address at 5/F Medical Arts Building, Philippine Heart Center, East Avenue, Diliman, Quezon City 1100, represented by **Chairman EDGARDO B. ABON**, hereinafter referred to as "**TC**",

WITNESSETH: THAT-

**WHEREAS**, the BOC is the primary government agency in charge assessment and collection of revenues from imported articles and all other related dues, fees, charges, fines and penalties under the tariff and customs laws.

**WHEREAS**, the TC is the principal government agency for tariff and related matters and pursuant to its mandate, created the Philippine Tariff Finder, an online search facility of Philippine tariff rates on specific products allowing access to all existing Philippine tariff schedules.

**WHEREAS**, to improve its custom procedures, the BOC requested access to an enhanced Philippine Tariff Finder that contains features which address the needs of its frontline officers/staff.

**WHEREAS**, in order to enhance the Philippine Tariff Finder and address the BOC's data requirements, the TC requires the regular supply of necessary information from the BOC.

**NOW THEREFORE**, for and in consideration of the foregoing premises and their mutual covenants hereinafter set forth, the BOC and TC hereby agree on the following terms and conditions:

#### A. OBLIGATIONS OF THE BOC

The BOC shall undertake to regularly and continually supply the TC in a timely manner with the necessary information needed for the enhancement of the Philippine Tariff Finder which will be used to generate data/information in accordance to the needs of BOC officers/staff. The BOC shall likewise undertake to directly provide the TC with information for its other data requirements. These information include but are not limited to the following:

1. Updates on the Sensitive Track List and the MFN and/or preferential rates of duty under the ASEAN-China Free Trade Area (ACFTA), ASEAN-Korea Free Trade Area (AKFTA) and updates in the preferential rates of duty on all other free trade agreements of the Philippines (in excel format);

2. Revised/updated/transposed Product Specific Rule – Rules of Origin (PSR-ROO) on the abovementioned free trade agreements; and
3. Monthly import data mainly, but not limited to, the following:
  - a. PORT CODE
  - b. ENTRY NOS.
  - c. REGDATE
  - d. UNIT OF MEASURE
  - e. IMPORTER
  - f. EXPORTER
  - g. AHTN
  - h. DESCRIPTION
  - i. ORIGIN
  - j. VOLUME
  - k. NET MASS
  - l. TOTAL CUSTOMS VALUE
  - m. CURRENCY
  - n. EXCHANGE RATE
  - o. FREIGHT
  - p. INSURANCE
  - q. OTHER CHARGES
  - r. TAX CODE
  - s. DUTIABLE VALUE
  - t. TAX BASE
  - u. TAX AMOUNT
  - v. TAX RATE
  - w. ITM CUS VAL (landed cost without vat)
  - x. SG or AD DUTY, *if any*

**B. OBLIGATIONS OF TC**

The TC shall:

1. Improve the contents and interface of the present Philippine Tariff Finder to include the issues of reciprocity under the ASEAN Trade in Goods Agreement (ATIGA), ACFTA, AKFTA, and PSR-ROO;
2. Maintain the 24/7 operation and regular updating of the contents of the Philippine Tariff Finder;
3. Allow the BOC to use the Philippine Tariff Finder as a tool to facilitate application of proper tariff rates and classification of goods.

**C. GENERAL PROVISIONS**

1. The BOC and TC shall mutually agree to perform, fulfil and abide with all the provisions, requirements and all matters and things contained or could reasonably be inferred from this Agreement;
2. The BC and TC shall issue the necessary documents, papers, instruments and supplemental agreement in order to undertake and fulfil the provisions of this Agreement; and
3. This Agreement may be amended/modified in writing in order to be responsive to the provisions of pertinent government regulations and guidelines.

CMC 98-2015 P.4

MASTER COPY 

**D. EFFECTIVITY AND DURATION**

This Agreement shall cover the period of one (1) year and is automatically renewable every year, provided that the parties reserve their respective rights to withdraw their participation in the agreement up written notice.

Any modification or amendment to this agreement shall not be valid unless mutually agreed upon in writing buy both BOC and TC.


**IN WITNESS WHEREOF**, BOC and TC have hereunto affixed their respective signatures this JUL 13 day of 2015, 2015 at MANILA CITY, Philippines.

BY:

  
**ALBERTO D. LINA**  
Commissioner  
Bureau of Customs

  
**EDGARDO B. ABON**  
Chairman  
Tariff Commission

**SIGNED IN THE PRESENCE OF:**

  
**AGATON TEODORO O. UVERO**  
Deputy Commissioner for Assessment and Operations  
Bureau of Customs

  
**ERNESTO L. ALBANO**  
Commissioner Member III  
Tariff Commission

CMC 98-2015 P. 5

MASTER COPY

**ACKNOWLEDGEMENT**

Republic of the Philippines )  
MANILA CITY ) s. s.

**BEFORE ME**, a Notary Public in and for the city named above, personally appeared **Alberto D. Lina** and **Edgardo B. Abon** and have showed to me competent evidence of their identities bearing the following information:

NAME	Proof of Identification	Card Number
ALBERTO D. LINA	Tax Identification Number	102-959-953-000
EDGARDO B. ABON	Passport Number	EC 0026827

who are identified by me through the above-mentioned identification documents to be the same persons who presented the foregoing instrument and signed the same in my presence, and who took an oath before me as to the execution of such instrument.

This instrument refers to the **Memorandum of Agreement** between BOC and TC for the supply of tariff and import data and use of the Philippine Tariff Finder consisting of four (4) pages, including this Notarial Acknowledgment page which is signed by the parties and their witnesses on each and every page thereof.

**WITNESS MY HAND AND SEAL** this JUL 13 2015 day of \_\_\_\_\_, 2015 at MANILA CITY, Philippines.

*Donald S. Ching*  
**ATTY DONALD SEGUNDO S. CHING**  
 NOTARY PUBLIC - CITY OF MANILA  
 ADMIN NO. 2012-008 UNCL DEC 31, 2014  
 ROLL NO. 34899  
 NOTARY PUBLIC  
 NO. 945 RENAVIDEZ ST. BINUNDO, MANILA  
 PTR NO. MLA. 43267/162-1-14-2015 MLA.  
 IBP NO. MLA. 928480/17-15-2015 MLA.  
 MCLE COMPLIANCE NO. 171-00016300

Doc. No. 402  
Page No. 41  
Book No. 41  
Series of 2015.

**MEMORANDUM OF AGREEMENT  
ON THE  
ELECTRONIC INFORMATION INTERCHANGE BETWEEN  
THE BUREAU OF CUSTOMS AND THE TARIFF COMMISSION**

**KNOW ALL MEN BY THESE PRESENTS:**

This Memorandum of Agreement is made and executed in MANILA, Philippines by and between:

The **BUREAU OF CUSTOMS (BOC)**, an agency of the national government mandated by law to enforce customs laws, and rules and regulations relating to importations, exportations and transit of goods to the Philippines, with office address at Port Area 1099, Manila, represented in this Act by its Commissioner - **ALBERTO D. LINA**, hereinafter referred to as BOC;

-and-

The **TARIFF COMMISSION (TC)**, mandated by law as the sole agency to administer the tariff law, with office address at 5/F, Philippine Heart Center, Medical Arts Building, East Avenue, Diliman 1100, Quezon City, represented in this Act by its Chairman - **EDGARDO B. ABON**, hereinafter referred to as TC;

**WITNESSETH: THAT-**

*WHEREAS*, Section 609 of the Tariff and Customs Code of the Philippines provides that the BOC Commissioner shall regularly furnish the National Economic Development Authority, the *Bangko Sentral ng Pilipinas* and the Tariff Commission with copies of all customs import/export entries as filed with the BOC.

*WHEREAS*, Customs Memorandum Order No. 20-2004 dated 30 June 2004 provides that seven (7) copies of the pre-numbered Import Entry and Internal Revenue Declaration (IEIRD) [BC Form 236] are furnished to the following:

First	White	Customs
Second	Yellow	National Statistics Office
Third	Orange	Tariff Commission
Fourth	Gray	Bureau of Internal Revenue
Fifth	Blue	Declarant
Sixth	Pink	Terminal Operator
Seventh	Green	Gatekeeper PID (for outside Metro Manila ports) Dep. Coll. for Operations (for Metro Manila ports)

*WHEREAS*, the cost of the IEIRD (BC Form 236) that is paid by the importer to the BOC is P265.00 per complete set;

*WHEREAS*, Republic Act No. 8792, otherwise known as the "*Electronic Commerce Act of 2000*", was enacted to facilitate domestic and international dealings and transactions xxx, through the utilization of electronic, optical and similar medium, mode, instrumentality and technology xxx and to promote the universal use of electronic transaction in the government and general public;

AMC 98-2015 P.7

MASTER COPY 

WHEREAS, importers will be able to save on costs of processing their importation if the IEIRD (BC Form 236) will no longer be required;

NOW, THEREFORE, for and in consideration of the above premises, the Parties have entered into this Memorandum of Agreement to effect the electronic submission by the BOC of the customs import and export entries under the following terms and conditions, to wit:

The BOC shall:

1. Furnish the TC electronic copies of the customs import and export entries (also known as the Single Administrative Document or SAD) consisting of the data fields of such entries listed in Annexes A and B in lieu of the printed and pre-numbered IEIRDs (BC Form 236) and export declarations;
2. Submit online, thru the Management Information System Technical Group (MISTG), weekly, monthly and annual consolidated import and export reports to TC;

The TC shall:

1. Designate a focal person the office to officially receive all electronic copies of import and export entries as transmitted online by BOC.

The BOC and TC shall:

1. Continuously enhance the electronic information interchange for a more efficient and effective performance of their respective functions.
2. Promptly resolve any issue involving discrepancies in exchange of information.
3. Promulgate and disseminate rules and regulations to implement this MOA.

IN WITNESS WHEREOF, we have hereunto set our hands this JUL 13 day 2015 in MANILA, Philippines.

BY:



ALBERTO D. LINA  
Commissioner  
Bureau of Customs



EDGARDO B. ABON  
Chairman  
Tariff Commission

SIGNED IN THE PRESENCE OF:



AGATON TESODORO O. UVERO  
Deputy Commissioner for Assessment and Operations  
Bureau of Customs



ERNESTO L. ALBANO  
Commissioner Member III  
Tariff Commission

CMC 98-20N-P.8

MASTER COPY

**ACKNOWLEDGEMENT**

REPUBLIC OF THE PHILIPPINES }  
CITY OF Manila } s.s.

**JUL 13 2015**

BEFORE ME, this \_\_\_ day of \_\_\_ 2015 in the City MANILA Philippines, personally the following with their competent proof of identification as follows, to wit:

NAME	Proof of Identification	Card Number
ALBERTO D. LINA	Tax Identification Number	102-959-953-000
EDGARDO B. ABON	Passport Number	EC 0026827

Known to me and to me known to be the same person who executed the foregoing MEMORANDUM OF AGREEMENT consisting of five (5) pages, including this where the acknowledgement is written and the acknowledge to me that the same is their free and voluntary act and deed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my notarial seal, the day, year, place above written.

*Ronald S. Cruz*  
**ATTY. RONALD SEBASTIAN D. CRUZ**  
 NOTARY PUBLIC - CITY OF MANILA  
 ADMIN NO. 2012-008 UNTIL DEC. 31, 2014  
 ROLL NO. 54839  
 NO. 945 BENAVIDEZ ST. BINONDO, MANILA  
 PTR NO. MLA. 43287/158-1-14-2-115 MLA.  
 IBP NO. MLA 928242/11-15-2013 MLA.  
 MCLL COMPLIANCE NO. 111-00076300

Doc. No. 101  
Page No. 41  
Book No. 47  
Series of 2015



OMC 98-2015 P. 9

LIST OF DATA FIELDS FOR IMPORT ENTRIES

Office Code	
Registry/Manifest Number	
BOX NO.	PARTICULARS
1	Declaration No.
2	Exporter/Supplier: Name, TIN (for domestic and local consignors only), Address
3	Page (Number of pages of IEIRD and its order)
4	<i>not applicable</i>
5	Items
6	Total Packages
7	Reference Number
8	Importer/Consignee: Name, TIN, Address
9	9a. Freight
	9b. Insurance'
	9c. Other Charges
10	<i>not applicable</i>
11	<i>not applicable</i>
12	<i>not applicable</i>
13	Tentative Release Codes
14	Broker/Attorney-In-Fact: Name, TIN, Address
15	Country of Export; Country of Export Code
16	Country of Origin
17	Country of Destination
18	Vessel/Aircraft
19	Container
20	Terms of Delivery
21	Local Carrier, if any
22	Total Customs Value (All Items)
23	Exchange Rate
24	Bank Charges Code
25	Date of Loading
26	<i>not applicable</i>
27	Transshipment Port
28	Financial and Banking Data
29	Port of Destination
30	Location of Goods
31	Marks and Numbers, Packages, Container Number(s), Number and Kind, Description of Goods
32	Item No.
33	H.S. Codes/AHTN (Commodity Codes)
34	Country of Origin Code
35	Item Gross Weight (kg)
36	Preference
37	Procedure
38	Item Net Weight (kg)

39	Valuation
40	40a. AWB/BL
	40b. Previous Document No.
41	Supplementary Units
42	Item Custom Value (F. Cur)
43	Valuation Method
44	Additional Information. Documents Submitted, Certificates/Authorizations
45	Security
46	Dutiable Value (PHP)
47	47a. Calculation of Taxes: Type, Tax Base, Rate, Amount, Method of Payment
	47b. Accounting Details
48	Account Number
49	Identification of Customs Bonded Warehouse
50	50a. Signature and Name of the Importer & the Broker or the Importer's Attorney-In-Fact as well as the date
	50b. Subscribe and Sworn
51	Authorization
52	Control at Office of Destination
IEIRD - Rider	<i>The remaining boxes on the Rider shall be completed in the same manner as described for each box above.</i>
REVERSE SIDE OF THE IEIRD	
53	Internal Revenue Tax
54	Section of the FED responsible for processing the Entry
55	No. Of Packages Examined
56	Date Received
57	Date Released
58	Description in Tariff Terms etc.
REVISED CHARGES	
59	Charges
60	(As per) Declaration
61	(As per) Findings
62	Differences
63	Action Directed/Recommended - Date, COOV
64	Date, COOIII
LIQUIDATION	
65	Liquidated Amount PHP
66	Shortages/Excess, PHP
67	Remarks
68	COOIII, Date
69	COOV, Date

OMC 92-2015 P.10

MASTER COPY  
ANNEX B

LIST OF DATA FIELDS FOR EXPORT ENTRIES

BOX NO.	PARTICULARS
1	Declaration
2	Exporter: Name, Address, TIN
3	Page
4	<i>not applicable</i>
5	Items
6	Total Pack
7	Declarant Reference No.
8	Importer/Consignee: Name, Address, TIN
9	Registry Office
10	<i>not applicable</i>
11	<i>not applicable</i>
12	<i>not applicable</i>
13	<i>not applicable</i>
14	Declarant: Name, Address, TIN
15	Country of Export; Country of Export Code
16	Country of Origin
17	Country of Destination
18	Vessel/Aircraft
19	Container
20	Delivery Terms
21	Local Carrier (if Any)
22	Currency & Total Amount Invoiced
23	Exchange Rate
24	<i>not applicable</i>
25	No. Of LCL
26	No. Of FCL
27	Port of Loading
26	No. Of FCL
27	Port of Loading
28	Financial and Banking Data
29	Port of Departure
30	Location of Goods
31	Packages and Description of Goods: Marks and Numbers, Packages, Container Number(s), Number and Kind, Description of Goods
32	Item No.
33	H.S. Code
34	Country of Origin Code
35	Gross Mass (kg)
36	<i>not applicable</i>
37	Procedure
38	Net Mass (kg)
39	<i>not applicable</i>
40	AWB/Bill of Lading

41	Supplementary Units
42	Item FOB Price
43	Valuation Method
44	Additional Information, Documents Submitted, Certificates/Authorizations: Export Clearance No., Attached Documents, Invoice No., Reference No.
45	Adjustment
46	Statistical PHP Value
47	Calculation of Taxes and Fees: Type, Tax Base, Rate, Amount, Method of Payment
48	Prepaid Account Number
49	Identification of Warehouse
50	Exporter/ Declarant: Name, Signature
51	Authorization: Name of Agency, Printed Name/Signature, Position, Date, Valid Until
52	Bureau of Customs (:): Printed Name/ Signature, Position, Date