



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

July 11, 2016

CUSTOMS MEMORANDUM CIRCULAR
NO. 93-2016

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

**SUBJECT: Amended Memorandum of Agreement between the
Philippine Postal Corporation (PHLPost) and the Bureau of
Customs (BOC)**

Attached is the signed and notarized Amended Memorandum of Agreement between the Bureau of Customs and the Philippine Postal Corporation for the Handling, Examination, Assessment, Appraisal and Collection of Duties, Taxes and Other Charges on Postal Items and its Implementing Rules and Regulations (IRR).

For your information and guidance.

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


CAPT. NICANOR E. FAELDON

 Commissioner



JUL 13 2016

AMENDED MEMORANDUM OF AGREEMENT
BETWEEN BUREAU OF CUSTOMS AND PHILIPPINE POSTAL CORPORATION
FOR THE HANDLING, EXAMINATION, ASSESSMENT, APPRAISAL AND
COLLECTION OF DUTIES, TAXES AND OTHER CHARGES ON POSTAL ITEMS
AND ITS IMPLEMENTING RULES AND REGULATIONS (IRR)

PART I. AMENDED MEMORANDUM OF AGREEMENT

KNOWN ALL MEN BY THESE PRESENTS:

THIS AMENDED MEMORANDUM OF AGREEMENT, hereafter referred to as '2016 MOA', made and entered into this 21st day of March 2016 at the Manila City, Philippines, by and between:

The PHILIPPINE POSTAL CORPORATION, a government-owned and controlled corporation created and existing by virtue of Republic Act No. 7354 (R.A. 7354), otherwise known as the Postal Services Act of 1992, with principal office address at Manila Central Post Office Building, Magallanes Drive, Liwasang Bonifacio, 1000 Manila City, duly represented herein by its Corporate Officer In-Charge, JOEL L. OTARRA, and hereinafter referred to as 'PHLPOST';

- and -

The BUREAU OF CUSTOMS, a government entity mandated to enforce the Tariff and Customs Code of the Philippines, with principal address at the South Harbor, Gate 3, Port Area, 1099 Manila City, duly represented by the Customs Commissioner, Hon. ALBERTO D. LINA, and hereinafter referred to as 'BOC'.

WITNESSETH:

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WHEREAS, the Memorandum of Agreement dated 16 July 1973 entered into by the Bureau of Posts, now PHLPost created and existing by virtue of R.A. 7354, and the BOC, hereinafter referred to as '1973 MOA', had been overtaken by emerging fair and common postal and customs service standards, such that the existing procedures in the handling of 'POSTAL ITEMS', are not anymore attuned to the current market demands and service standard requirements of the Universal Postal Union (UPU) and the World Customs Organization (WCO);

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WHEREAS, the Memorandum of Agreement dated 24 September 2014 entered into by the PHLPost and the BOC, hereinafter referred to as '2014 MOA', necessitates the alignment to the Tariff and Customs Code of the Philippines (TCCP), Acts of the UPU, Postal Manual of the Philippines, manuals of operations of PHLPost and various issuances of PHLPost;

WHEREAS, the proliferation of business competitors with information technology enhanced delivery services had revolutionized the market and posed threat to the postal service unless steps are taken to improve its service;

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WHEREAS, Section 32, paragraph b of R.A. 7354 mandates the PHLPost to establish a working arrangement with the BOC to facilitate the inspection, release or delivery of postal items which may be subject to customs duties, taxes and other charges. That PHLPost may organize a special unit or designate specific postal branches for handling such postal items and that in lieu of assigning its own personnel,

the BOC may appoint PHLPost or delegate its customs and collections powers thereto, subject to mutually agreed terms and conditions in accordance with law;

WHEREAS, the use of information and communications technology (ICT) and electronic data interchange (EDI) systems between the PHLPost and the BOC is of vital importance in improving the speed, security and quality of customs clearance of postal items;

WHEREAS, the PHLPost and the BOC recognize that the offenses and violations of customs laws, particularly the transport of illicit materials, drugs, counterfeit goods and other contraband, and money laundering activities are prejudicial to the economic, social, fiscal and security interests of the Philippines;

WHEREAS, to enhance competitiveness of the PHLPost in the national and international market and sustain its operation, the BOC and the PHLPost shall cooperatively and jointly promote the development of international trade that will rationalize and simplify procedure in the assessment, appraisal and collection of customs duties, taxes and other charges from postal items handled by PHLPost;

WHEREFORE, for and in consideration of the foregoing, the PHLPost and the BOC agree as follows:

SECTION 101. COVERAGE

101.1. This 2016 MOA defines the relationship as well as the delineation of the functions between the PHLPost and the BOC in the handling, examination, assessment, appraisal, and collection of customs duties, taxes and other import charges, as well as the receipt, processing, custody, forwarding, holding, confiscation, delivery, return and/or disposal of postal items.

101.2. This 2016 MOA can be rescinded unilaterally by either party through a written letter and in accordance with the Termination Provisions in Section 111 hereof.

SECTION 102. OBJECTIVES

102.1. To carry out the principles and objectives of the Memorandum of Understanding entered into between the UPU and the WCO;

102.2. To contribute to the national development and strengthen the national security through the use of postal service;

102.3. To prevent and curtail smuggling, drug trafficking, money laundering, and importation of illicit materials, counterfeit goods and other contraband in the postal network;

102.4. To rationalize and simplify procedures in the handling, examination, assessment, appraisal and collection of customs duties, taxes and other charges from postal items which will streamline and fast track processing, release and delivery of said items;

102.5. To centralize the examination, assessment, appraisal and collection of customs duties, taxes and other charges from postal items for delivery within the Philippines; and,

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102.6. To enhance and ensure the collection of customs duties, taxes and other charges on postal items through effective collection scheme in accordance with Section 32, paragraph b of R.A. 7354 and Section 602 paragraph e the TCCP.

SECTION 103. DEFINITION OF TERMS

103.1. POSTAL TERMS

CROSS-BORDER ITEM – refers to postal dispatches and/or postal items arriving at any port of entry in the Philippines from foreign port or place indicated in the carrier's manifest and destined for transport to another foreign port.

DAMAGED DISPATCH – refers to the following external conditions of receptacle: 1) Damaged by weather and/or improper handling; 2) Cut, torn and/or broken receptacle.

DAMAGED POSTAL ITEM – refers to the following condition of the external packaging of the postal item: 1) Damaged by weather or improper handling; 2) Cut, torn and/or broken receptacle.

DISPATCH DOCUMENTS – refer to Bill of Ladings, Manifests, Delivery Bills and other documents accompanying a dispatch.

EXPRESS POST ITEM – refers to an item that is time-sensitive and provided door-to-door delivery to committed areas, categorized into EMS documents and EMS merchandise. This is handled, processed and delivered by PHLPPost under the conditions of the UPU Conventions, EMS Standard Agreement, EMS Procedures, PHLPPost Manual of Operations and various PHLPPost issuances. This is transported by air from origin country.

LETTER POST ITEM – refers to the items handled, processed and delivered by PHLPPost under the conditions of the UPU Conventions, UPU Letter Post regulations, Philippine Postal Manual, PHLPPost Manual of Operations and various PHLPPost issuances, categorized into Letters, Literature for the Blind, M-Bags, Other Articles (AO), Printed Matters and Small Packets transported from the origin country by air or sea.

MISROUTED AND/OR MISSENT DISPATCH – refers to the following receptacle label of a postal dispatch: 1) Carrier misdelivered postal dispatch to air/sea port or to PHLPPost; 2) Receptacle mislabelled or receptacle label is PHLPPost but destination postal operator in the dispatch documents is not PHLPPost.

NON-MAILABLE MATTER – refers to an item not allowed to be coursed through the postal network under the UPU Conventions, EMS Standard Agreement, EMS Procedures, UPU Parcel Post regulations, UPU Letter Post regulations, Philippine Postal Manual, PHLPPost Manual of Operations and various PHLPPost issuances.

OFFICES OF EXCHANGE – refer to the postal facilities of PHLPPost receiving, handling, processing, dispatching and/or delivering postal items from other countries, such as but not limited to: 1) Airmail Exchange Department (PHMNL A); 2) Express Mail Exchange Department (PHLMNL B); and 3) Surface Mail Exchange Department (PHLMNL F).

PARCEL OUT OF BAG – refers to the Parcel post item dispatched without being enclosed in a receptacle.

PARCEL POST ITEM – refers to an item handled, processed and delivered by PHLPost under the conditions of the UPU Conventions, UPU Parcel Post regulations, Philippine Postal Manual, PHLPost Manual of Operations and various PHLPost issuances, categorized into air parcel, surface airlifted parcel and surface parcel.

POSTAL HANDLING CHARGES – refer to the fees and charges prescribed under the Universal Postal Convention and/or regulations of PHLPost which are collected by PHLPost before a postal item is turned over and/or delivered to the addressee or authorized representative, such as but not limited to: 1) Administrative fee; 2) Computer fee; 3) Processing fee; 4) Delivery fee.

POSTAL ITEM – refers to anything handled, processed and delivered by PHLPost, such as but not limited to: 1) Express post; 2) Parcel post; 3) Letter post; 4) Balikbayan box; 5) Cross-border item; and 6) Direct Entry item.

RECEPTACLE – refers to the external packing of the postal dispatches such as but not limited to the following: 1) bag; 2) container; 3) flat tray; 4) letter tray; 5) pallet; 6) parcel out of bag; and 7) unpacked/unpackaged.

SURFACE AIRLIFTED ITEM – refers to a non-priority postal item conveyed by air from country of origin and transported within the Philippines by vessel or ship.

SURFACE POSTAL ITEM – refers to a non-priority postal item conveyed by vessel or ship from country of origin and within the Philippines.

UNIVERSAL POSTAL UNION – refers to a specialized agency of the United Nations which, with its member countries, is the primary forum for cooperation between postal sector players, ensuring a truly universal network of up-to-date products and services.

WEIGHT DISCREPANCY – refers to any variance in declared against actual weight of postal dispatches and/or postal items received.

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103.2. CUSTOMS TERMS

BOAT NOTE – refers to a Customs document instructing a Customs Guard to escort the transfer of postal items from aircraft or vessel to CWOs.

CUSTOMS COLLECTOR – refers especially to the District Collector of BOC or the head of BOC office in a Port of Entry.

CUSTOMS DUTY – refers to the taxes imposed to the value of the good/s and/or article/s imported into the Philippines collected by the BOC.

OTHER IMPORT CHARGE – refers to all other charges other than Customs Duties and Taxes collected by the BOC, such as but not limited to: 1) Import Processing Fee; 2) Documentary Stamp; 3) Penalties; 4) Surcharges.

TAX – refers to the taxes imposed by the national government collected by the Bureau of Customs in behalf of the Bureau of Internal Revenue (BIR), such as but not limited to: 1) Value-added tax; 2) Excise tax; 3) Ad valorem tax.

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TRANSSHIPMENT – refers to a shipment or cargo arriving at any port of entry in the Philippines from other foreign port or place indicated in the Carrier's manifest and destined for transshipment to another foreign port.

VESSEL – refers to every sort of boat, craft or other artificial contrivance used, or capable of being used as means of transportation on water.

103.3. COMMON TERMS

AUTHORIZED GOVERNMENT DEPOSITORY BANK – refers to a bank where Government Agencies are allowed by law to deposit Government Funds and maintain depository accounts, or by way of exception, a bank allowed or designated by the Department of Finance (DOF) and the Monetary Board to hold government deposits subject to prescribed rules and regulations.

CARRIER – refers to the airline and/or shipping line companies and its designated mail agent, ground handler and/or freight forwarder and its agent, and is the counterparty or the service provider of the origin postal operator.

CUSTOMS WAREHOUSE OFFICE – refers to a designated postal facility of PHLPost where postal items destined to the OEs are received and processed for examination, inspection, assessment, documentation and/or storage by the BOC.

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SECTION 104. DELEGATION OF POWERS

Save where the contrary intention appears from the context of this 2016 MOA, the TCCP, or any other laws, the following delegation of powers applies:

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104.1. Subject to any special instructions of the District Collector with jurisdiction to the Office of Exchange, a Deputy Collector or Chief Customs Operations Officer may exercise and perform any of the powers, functions and duties which are conferred or imposed upon the District Collector by this 2016 MOA or any other special instructions from the Commissioner of Customs; and,

104.2. The BOC may authorize any person by name, office or appointment, to exercise and perform any of the powers, functions and duties which are conferred or imposed upon the Commissioner of Customs by the TCCP, this 2016 MOA or other rules and regulations, except the power to dismiss or compel the retirement of a Customs officer or personnel.

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SECTION 105. DUTIES AND RESPONSIBILITIES OF THE PARTIES

105.1. The PHLPost shall be responsible for the following:

- a. Provide advance copy of the Customs Declaration (CN 22/CN 23) for postal items from countries wherein PHLPost have a bilateral or multilateral agreement;
- b. Ensure safety of all postal items under custody;
- c. Surrender to BOC all postal items containing prohibited items pursuant to TCCP;

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- d. Maintain an inventory of postal items received, processed and dispatched by Customs Warehouse Office (CWO) at Offices of Exchange;
- e. Provide the BOC with periodic report/s on the postal items received, handled, processed and dispatched by CWO at Offices of Exchange; and
- f. Subject to the terms and conditions imposed by the BOC as well as pertinent government accounting and auditing rules and regulations, daily collection and deposit of the customs duties, taxes and other charges from addressee or his/her representative.

105.2. The BOC, in accordance with the TCCP, shall be responsible for the following:

- a. Properly examine, classify and appraise postal items subject to customs duties, taxes and other charges;
- b. Confiscate and seize prohibited postal items pursuant to the provisions of TCCP, as amended, and other related laws;
- c. Provide adequate BOC personnel relative to the 24/7 operations at CWOs and provide them compensation, overtime pay and other benefits consistent with the issuances of the Department of Budget and Management (DBM) and rules and regulations issued by the Civil Service Commission (CSC);
- d. Ensure compliance of the BOC personnel with this 2016 MOA, and if circumstances warrant, impose sanctions and/or file appropriate administrative, civil and/or criminal charges against persons who may be found liable for committing and abetting smuggling and/or illegal importation; and
- e. Coordinate with the PHLPost in the formulation and review of existing policies and procedures which may affect the implementation of this 2016 MOA.

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AdP.

SECTION 106. GENERAL PROVISIONS

Both parties agree that:

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- 106.1. The PHLPost and the BOC shall observe a centralized examination and assessment of customs duties, taxes and other charges on postal items arriving and for delivery within the Philippines at the PHLPost entry facilities as follows:
 - a. One (1) port of entry at CMEC for consignments arriving by air;
 - b. One (1) port of entry at SMED for consignments conveyed by sea including surface airlifted (SAL); and
 - c. Additional port of entry/ies at postal facilities that may be established as OE/s.

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- 106.2. For the implementation of the preceding provision, both parties shall adopt measures and guidelines for the organized drawdown and cessation of operations of existing customs facilities in other post offices and distribution center nationwide.

106.3. The PHLPost and the BOC shall adopt procedures and systems of non-intrusive screening/inspection of incoming letter posts, parcel posts and express mail items.

106.4. The PHLPost shall provide a facility for both entry points which shall be known as the OE CWOs.

106.4.1. For the purposes of organizational jurisdiction:

- a. The CMEC CWO shall be under the joint control and supervision of the NAIA District Collector or the authorized Customs officer and the Office of the Assistant Postmaster General for Operations;
- b. THE SMED CWO shall be under the joint control and supervision of the concerned District Collector or authorized Customs officer and the Office of the Assistant Postmaster General for Operations; and
- c. Other OE CWOs shall be under the joint control and supervision of the Port concerned and the Office of the Assistant Postmaster General for Operations.

106.4.2. Jurisdiction over regulated, prohibited and abandoned postal items shall be as follows:

- a. Items under specific warrant and seizure proceedings of the BOC pursuant to the TCCP, prohibited and/or restricted items shall be under jurisdiction of the BOC.
- b. Prohibited and/or regulated items under the Acts of the Universal Postal Union (UPU) and Philippine postal laws and regulation shall also be subject to specific warrant and seizure proceedings of the BOC pursuant to TCCP.





106.4.3. In order to carry out its function effectively, the BOC shall assign sufficient and adequate number of Customs Examiners and Appraisers in the CWOs.

- a. Authorized Customs enforcement and intelligence personnel in the CWOs shall limit their activities to surveillance and reporting. Unless otherwise authorized, under no circumstances are they allowed to open and examine packages and must be in the presence of the PHLPost authorized CWO personnel.
- b. Should there be any necessity to hold in abeyance the transmittal delivery of a package, the matter shall first be referred to the Customs Collector who shall request from the APMG for Operations, in writing, specifying the reasons thereof.



106.4.4. The pertinent authorities and/or the BOC, shall appoint/delegate PHLPost as National Collecting Officer (NCO) for the collection of the customs duties, taxes and other charges over postal items as assessed by the BOC.



106.4.5. The PHLPost, with the assistance of BOC, shall request from the Bureau of Treasury (BTr) the opening of accounts with authorized government depository banks for the deposit of the customs duties, taxes and other charges collected by PHLPost NCOs.

106.4.6. The PHLPost, BOC and the BTr shall develop an accounting and reconciliation system in the collection and deposit of customs duties, taxes and other charges.

106.4.7. The costs related to the examination, assessment and collection of customs duties, taxes and other charges shall be borne by the following:

- a. Examination and assessment charges shall be borne by the BOC.
- b. Costs related to collection and deposit of customs duties, taxes and other charges from the addressees/claimants shall be borne by the PHLPost.

106.4.8. The PHLPost and the BOC shall actively explore ways to automate procedures such as Electronic Data Interchange (EDI), and integrate these existing operations.

SECTION 107. SEPARABILITY CLAUSE

107.1 If any part of the 2016 MOA shall for any reason be declared invalid and unenforceable, the remaining portion not affected therein shall remain in full force and effect as if the parties would not have executed the 2016 MOA had they known the invalidity or unenforceability thereof.

SECTION 108. MISCELLANEOUS PROVISIONS

108.1. This 2016 MOA shall supersede and repeal the 2014 MOA, including all circulars, memoranda, and issuances in conflict herewith.

108.2. The Parties hereto may, by mutual consent, initiate steps to amend the scope and content of this 2016 MOA, which shall be made in writing and signed by the Parties. Any amendment to this 2016 MOA shall not be valid unless mutually agreed upon by both Parties and reduced in writing.

108.3. Postal items and/or postal dispatches arriving at the Philippine port of entry noted in the carrier's manifest and destined for transshipment to another foreign port shall be covered by a separate IRR.

108.4. A One-Stop Shop or Partners' Lounge shall be established at the Offices of Exchange for all authorized government agencies/authorities that are responsible in the verification and confirmation of suspected, regulated and prohibited items under the customs acts and postal regulations.

SECTION 109. CONTINUITY CLAUSE

109.1. To fulfil the intent as embodied in the declaration of principles in this 2016 MOA, a joint BOC and PHLPost permanent committee, hereafter referred to as the **'JOINT COMMITTEE'**, is hereby created with the following mandates:

- a. To execute and monitor the implementation of this 2016 MOA and its IRR;
- b. To revise, amend and/or develop the contents of the 2016 MOA and its IRR from time to time as the need arises or new laws or technological innovations requires it;
- c. To jointly recommend to the Commissioner of Customs and/or Postmaster General strategic actions and new policies and/or procedures to fulfill the

intents this 2016 MOA and its IRR as embodied in the declaration of principles; and

- d. To discuss, deliberate and/or settle any differences, conflict/s, disagreement and/or grievances that may arise by any of Parties and exhaust all administrative remedies prior to termination of this 2016 MOA and its IRR.

109.2. The Joint Committee shall be composed of the Chairman, Vice-Chairman and five (5) members.

109.2.1. The chairmanship of the Committee is rotated every two (2) years.

109.2.2. The first Chairman shall be from PHLPost for a period of two (2) years from the date of its creation to be succeeded by the BOC and alternating thereafter.

109.2.3. The first Vice-Chairman shall be from the BOC for a period of two (2) years from the date of its creation to be succeeded by PHLPost and alternating thereafter.

109.2.4. The Chairman and Vice-Chairman shall be the second (2nd) highest ranking officer of PHLPost and BOC.

109.3. The Chairman has the right to the majority membership during his/her tenure by the appointment of the three (3) members of the Joint Committee from BOC and PHLPost.

109.4. The five (5) members shall be at least fourth (4th) ranking officer from: 1) Finance; 2) Information Technology; and 3) Operations of BOC and PHLPost.

SECTION 110. TRANSITORY PROVISIONS

110.1. The Joint Committee shall prepare and implement a Closure Plan of the existing Customs Office in Post Offices, hereinafter referred to as '**CUSTOMS POSTAL OFFICE**', nationwide as soon as the 2016 MOA and its IRR is signed.

110.2. Drawdown and cessation of operations of existing customs facilities in other Post Offices nationwide:

110.2.1 The designated Post Office personnel shall issue a Notice to Claim for all postal items pending claim by addressees/recipients or awaiting customs examination;

110.2.2 The Customs Examiner and the designated Post Office personnel shall conduct an inventory of all postal items pending claim by addressees/recipients or awaiting customs examination;

110.2.3 Postal items handled by Customs Postal Offices shall be centralized to the CWOs;

110.2.4 Upon centralization, the concerned Customs Postal Office shall:

- a. Conduct an inventory of all postal items pending claim by addressees/recipients and/or awaiting customs examination;
- b. Turnover said postal items to SMED-CWO;

110.2.5 The concerned Customs Postal Office shall cease to operate and; and/or

110.2.6 The BOC shall start abandonment procedures.

SECTION 111. TERMINATION PROVISIONS

111.1. Should the need arise due to chronic difficulties in fulfilling the objectives and operations of the 2016 MOA, BOC and PHLPost agree to draw down these joint operations:

111.1.1. The BOC or PHLPost shall be authorized to unilaterally rescind the 2016 MOA provided any of the following conditions are met:

- a. The PHLPost or the BOC has consistently not fulfilled its obligations as set out in 2016 MOA;
- b. The PHLPost failed to remit through the BOC's authorized government depository bank the duties and taxes collected from the addressee/claimant within the agreed specified period.
- c. The BOC and the PHLPost decide that the operations of the 2016 MOA are impossible to be fulfilled due to new legislation, regulations and policy directions.

111.1.2. Either BOC or PHLPost shall inform the other in writing sixty (60) days prior to the intention to terminate the 2016 MOA.

111.1.3. The Joint Committee shall constitute a joint Technical Working Group composed of officers of the Customs Office at OE CWOs and PHLPost OEs to review, recommend and monitor appropriate actions that will resolve the chronic difficulties in fulfilling the objectives of the 2016 MOA.

111.1.4. Should the 2016 MOA fail, the said PHLPost and BOC technical working group shall recommend the appropriate transitional activities.

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SECTION 112. REFERENCES

1. Framework for a Service Agreement, CEP C 1 2011.1–Doc 11c. Annex 1, Universal Postal Union
2. Manual on Cargo Clearance Process (E2M Customs Import Assessment System)
3. Republic Act No. 7354, the Postal Services Act of 1992
4. Revised Customs Port Operations Manual
5. Tariff and Customs Code of the Philippines
6. The Philippine Customs Guide 2013
7. The Acts of the Universal Postal Union (UPU) and its manuals

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SECTION 113. EFFECTIVITY CLAUSE

113.1. This 2016 MOA and its IRR shall take effect after signing hereof by both Parties, subject to periodic review by the Joint Committee composed of PHLPost and BOC Personnel as frequently as necessary but not less than once every three (3) years.

Signed by:

FOR THE BUREAU OF CUSTOMS:

FOR THE PHILIPPINE POSTAL CORPORATION:

Alberto D. Lina

ALBERTO D. LINA
Commissioner



Joel L. Otarra

JOEL L. OTARRA
Corporate Officer In-Charge

Signed in the Presence of:

Exequiel C. Cempron

EXEQUIEL C. CEMPRON
Deputy Commissioner - IAG

Luis D. Carlos

LUIS D. CARLOS
APMG for Marketing & Management Support Services

JUN 30 2016

SUBSCRIBED AND SWORN to before me this ____ day of _____ 2016, Affiants exhibited to me their government-issued ID bearing their photo and signature, viz.:

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Name	ID Type, Number and Expiration
1. Albert D. Lina	
2. Joel L. Otarra	
3. Exequiel C. Cempron	
4. Luis D. Carlos	

Doc. No. 477 ;
Page No. 97 ;
Book No. 409 ;
Series of 2016.

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RUBEN T.M. RAMIREZ
NOTARY PUBLIC
UNTIL DEC 31 2017
APPT. NO. 14-17 (2015-2016)
IBP NO. 100530102016
ROLL NO. 28947/MCLE-4 NO. 000632416/19/12
PTR NO. MKT15323578-1/4/16 MAKATI CITY

**IMPLEMENTING RULES AND REGULATIONS OF THE AMENDED MEMORANDUM
OF AGREEMENT BETWEEN BUREAU OF CUSTOMS AND PHILIPPINE POSTAL
CORPORATION FOR THE HANDLING, EXAMINATION, ASSESSMENT,
APPRAISAL AND COLLECTION OF CUSTOMS DUTIES, TAXES AND OTHER
CHARGES ON POSTAL ITEMS**

PART II. IMPLEMENTING RULES AND REGULATIONS

SECTION 201. ABBREVIATIONS

201.1. POSTAL ABBREVIATIONS

AMED – Airmail Exchange Department
CMEC – Central Mail Exchange Center
EDI – Electronic Data Interchange
EMED – Express Mail Exchange Department
EMS – Express Mail Service
IPS – International Postal System
OEs – Offices of Exchange
PHLPost – Philippine Postal Corporation
PMG – Postmaster General
RESDDES – Response to Despatch
SAL – Surface Airlifted
SMED – Surface Mail Exchange Department
UPU – Universal Postal Union

201.2. CUSTOMS ABBREVIATIONS

AMO – Accounting Management Office
AOD – Aircraft Operations Division
AWB – Airway Bill
BCOR – BOC Official Receipt
BL – Bill of Lading
BOC – Bureau of Customs
CAO – Customs Administrative Order

CCM – Consolidated Cargo Manifest
CMO – Customs Memorandum Order
EMS-BOC – Electronic Manifest System of BOC
E2M – Electronic to Mobile
FES – Formal Entry System
GSD – General Services Division
IEIRD – Import Entry and Internal Revenue Declaration
IES – Informal Entry System
IFM – Inward Foreign Manifest
IG – Intelligence Group
OCOM – Office of the Commissioner
PID – Piers Inspection Division
TCCP – Tariff and Customs Code of the Philippines
VASP – Value Added Service Provider

201.3. COMMON ABBREVIATIONS

BOQ– Bureau of Quarantine
BPI – Bureau of Plant Industry
BSP – Bangko Sentral ng Pilipinas
BAI – Bureau of Animals Industry
BFAR – Bureau of Fisheries and Aquatic Resources
BIR – Bureau of Internal Revenue
CMEC-CWO – Central Mail Exchange Customs Warehouse Office
CWO – Customs Warehouse Office
DA – Department of Agriculture
DBM – Department of Budget and Management
DENR – Department of Environment and Natural Resources
DOF – Department of Finance
DTI – Department of Trade and Industry

- FDA – Food and Drug Administration
- FEO – Firearms and Explosive Office
- GAAM – Government Accounting and Auditing Manual
- ICT – Information and Communications Technology
- IRR – Implementing Rules and Regulations
- MIAA – Manila International Airport Authority
- MOA – Memorandum of Agreement
- OMB – Optical Media Board
- PPA – Philippine Ports Authority
- PDEA – Philippine Drug Enforcement Agency
- SMED-CWO – Surface Mail Exchange Department Customs Warehouse Office

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SECTION 202. DEFINITION OF TERMS

202.1. POSTAL TERMS

CROSS-BORDER ITEMS – refer to postal dispatches and/or postal items arriving at any port of entry in the Philippines from foreign port or place indicated in the carrier's manifest and destined for transport to another foreign port.

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DAMAGED POSTAL DISPATCH – refers to the following external condition of receptacle: 1) Damaged by weather or improper handling, 2) Cut, torn and/or broken receptacle, 3) Receptacle not intact.

DAMAGED POSTAL ITEM – refers to the following condition of the external packaging of the postal item: 1) Damaged by weather or improper handling; 2) Cut, torn and/or broken receptacle; 3) Postal item not intact.

DISPATCH DOCUMENTS – refer to the documents used by PHLPost in the conveyance of postal items from country of origin to the Philippines.

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EXPRESS POST ITEMS – refer to the items that are time-sensitive and provided door-to-door delivery to committed areas, categorized into EMS documents and EMS merchandise. These are handled, processed and delivered by PHLPost under the conditions of the UPU Conventions, EMS Standard Agreement, EMS Procedures, PHLPost Manual of Operations and various PHLPost issuances. These are transported by air from origin country.

IRREGULAR DISPATCH – refers to the following condition of postal dispatch: 1) Barcode of the receptacle seal not readable; 2) Unprotected or abandoned postal dispatch; 3) Carrier failed to make transfer postal dispatch or postal dispatch did not arrive; 4) Receptacle unlabelled.

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LETTER POST ITEMS – refer to the items handled, processed and delivered by PHLPost under the conditions of the UPU Conventions, UPU Letter Post

regulations, Philippine Postal Manual, PHLPPost Manual of Operations and various PHLPPost issuances, categorized into Letters, Literature for the Blind, M-Bags, Other Articles (AO), Printed Matters and Small Packets transported from the origin country by air or sea.

MISROUTED/MISSENT DISPATCH – refers to the following receptacle label of a postal dispatch: 1) Carrier misdelivered postal dispatch to air/sea port or to PHLPPost; 2) Receptacle mislabelled or receptacle label is PHLPPost but destination postal operator in the dispatch documents is not PHLPPost.

NON-MAILABLE MATTERS – refer to the items not allowed to be coursed through the postal network under the UPU Conventions, EMS Standard Agreement, EMS Procedures, UPU Parcel Post regulations, UPU Letter Post regulations, Philippine Postal Manual, PHLPPost Manual of Operations and various PHLPPost issuances.

OFFICES OF EXCHANGE – refer to the postal facilities of PHLPPost receiving, handling, processing, dispatching and/or delivering postal items from other countries, such as but not limited to Airmail Exchange Department (PHMNLA), Express Mail Exchange Department (PHLMNLB) and Surface Mail Exchange Department (PHLMNLF).

OTHER POSTAL ITEMS – refer to the items handled, processed and delivered as defined by PHLPPost such as but not limited to Balibayan boxes, cross-border items and direct entry items.

PARCEL OUT OF BAG – refers to the parcel post item dispatched without being enclosed in a receptacle.

PARCEL POST ITEMS – refer to the items handled, processed and delivered by PHLPPost under the conditions of the UPU Conventions, UPU Parcel Post regulations, Philippine Postal Manual, PHLPPost Manual of Operations and various PHLPPost issuances, categorized into air parcel, surface airlifted parcel and surface parcel.

POSTAL HANDLING CHARGES – refer to the fees and charges prescribed under the Universal Postal Convention and/or regulations of PHLPPost which are collected by PHLPPost before a postal item is turned over and/or delivered to the addressee or authorized representative, such as but not limited to: 1) Processing cost; 2) Administrative cost; 3) Computer fee; 3) Delivery fee.

POSTAL ITEMS – refer to anything handled, processed and delivered by PHLPPost, such as but not limited to the Express post, Parcel post, Letter post and other postal items as defined by the PHLPPost.

RECEPTACLE – refers to the external packing of the postal dispatches such as but not limited to the following: 1) bag; 2) container; 3) flat tray; 4) letter tray; 5) pallet; 6) parcel out of bag; and 7) unpack/unpackaged.

SURFACE AIRLIFTED ITEM – refers to non-priority postal item conveyed by air from country of origin and transported within the Philippines by vessel or ship.

SURFACE POSTAL ITEM – refers to non-priority postal item conveyed by vessel or ship from country of origin and within the Philippines.

UNIVERSAL POSTAL UNION – refers to a specialized agency of the United Nations which, with its member countries, is the primary forum for cooperation between postal sector players, ensuring a truly universal network of up-to-date products and services.

WEIGHT DISCREPANCY – refers to any variance in declared weight against actual weight of postal dispatches and/or postal items received.

202.2. CUSTOMS TERMS

ABANDONMENT – refers to the relinquishment of postal item ownership rights due to late entry declaration and/or late payment of assessed goods pursuant to pertinent provisions of the TCCP. Policies and procedures for claiming of abandoned goods are imposed by the Bureau of Customs.

AIRWAY BILL – refers to a receipt issued by an international airline for shipments as evidence of the contract of carriage and conditions of transportation by air.

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BILL OF LADING – refers to a receipt issued by an international shipping line for shipments as evidence of the contract of carriage and conditions of transportation by sea.

BOAT NOTE – refers to the document issued by the Bureau of Customs as the basis of import application.

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CARGO MANIFEST – refers to the list of shipments loaded in an aircraft and/or vessel wherein each shipment is identified by the following: 1) Master/House Bill of Lading for those transported by sea; 2) Air Waybill for those transported by air.

CARGO MANIFEST REGISTRATION – refers to the process by which the Cargo Manifest is recorded in the database ensuring no alteration of data once encoded.

COMMERCIAL QUANTITIES – refer to quantity of a given kind or class or articles which are in excess of what is compatible and commensurate with the persons' normal requirements for personal use as defined by law.

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CONSOLIDATED CARGO MANIFEST – refers to the list of House Airway Bills and/or Master Airway Bill which contain information about the cargo covered by a Master Airway Bill. The list is filed for each Master Airway Bill consigned to an airline or shipping lines, an air express operator, a freight forwarder, or a de-consolidator.

CUSTOMS COLLECTOR – refers especially to the District Collector of Bureau of Customs or the head of Bureau of Customs office in a Port of Entry.

CUSTOMS DUTY – refers to the taxes imposed to the value of the good/s and/or article/s imported into the Philippines collected by the Bureau of Customs.

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INWARD FOREIGN MANIFEST – refers to the list of House Airway Bills and/or Master Airway Bills which contain information about the cargo arriving on a flight or a voyage.

LAST DISCHARGE DATE – refers to the date when cargoes, including postal dispatches, are unloaded from the aircraft and/or vessel and serves as the starting point of the thirty (30) days period allotted to Bureau of Customs for filing of entry.

NON-COMMERCIAL QUANTITY – refers to all articles which are compatible and commensurate with the persons' normal requirements for personal use as defined by law.

OTHER IMPORT CHARGES – refer to all other charges other than Customs Duties and Taxes collected by the Bureau of Customs, such as but not limited to: 1) Import Processing Fee; 2) Documentary Stamp; 3) Penalties; 4) Surcharges.

PERSONAL EFFECTS/PERSONAL USE – refer to quantity of a given kind or class or articles which is compatible and commensurate with the persons' normal requirements for personal use as defined by law.

TAXES – refer to the taxes imposed by the national government collected by the Bureau of Customs in behalf of the Bureau of Internal Revenue, such as but not limited to: 1) Value-added tax; 2) Excise tax; 3) Ad valorem tax.

TRANSSHIPMENT – refers to shipments or cargoes arriving at any port of entry in the Philippines from other foreign port or place indicated in the Carrier's manifest and destined for transshipment to another foreign port.

VESSEL – refers to every sort of boat, craft or other artificial contrivance used, or capable of being used as means of transportation on water.

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202.3. COMMON TERMS

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AUTHORIZED GOVERNMENT DEPOSITORY BANK – refers to a bank where Government Agencies are allowed by law to deposit Government Funds and maintain depository accounts, or by way of exception, a bank allowed or designated by the Department of Finance and the Monetary Board to hold government deposits subject to prescribed rules and regulations.

BALIKBAYAN BOX – refers to package, parcel, packet or postal items of non-commercial quantities of personal effects sent by Filipinos residing, returning or working abroad to their families or relatives in the Philippines.

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CARRIER – refers to the airline and/or shipping line company and its designated mail agent, ground handler and/or freight forwarder and its agent, and is the counterparty or the service provider of the origin postal operator.

CUSTOMS WAREHOUSE OFFICE – refers to a designated postal facility of Philippine Postal Corporation where postal items destined to the Offices of Exchange are received and processed for examination, inspection, assessment, documentation and/or storage by the Bureau of Customs.

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DIPLOMATIC BAG – refers to any container marked 'DIPLOMATIC' and protected by Article 27 of the 1961 Vienna Convention on official correspondence with the requisite documentation for the Department of Foreign Affairs.

PRECIOUS ITEMS – refer to currencies, bank notes, checks, gold, gold bars/bullions/coins, precious stones or jewelry.

SECTION 203. FORMS

203.1. POSTAL FORMS

CN 12 – Detailed Monthly Account. Customs, etc., charges

CN 13 – Report. Information about a seized postal item

CN 15 – Return Label

CN 16 – Dispatch List, Insured Items

CN 17 – Request – For withdrawal from the post
For alteration or correction of address
For cancellation or alteration of the COD amount

CN 22 – Customs Declaration

CN 23 – Customs Declaration

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CN 25 – Bundle Labels

CN 26 – Bundle Labels

CN 29 – COD Label

CN 29bis – Label for COD Items

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CN 29ter – Coupon for COD Items

CN 31 – Letter Bill, Exchange of Mails

CN 32 – Letter Bill, Bulk Mails

CN 33 – Special List, Registered Items

CN 34 – Bag Labels for Surface Mails

CN 35 – Airmail Bag Labels

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CN 36 – Bag Labels for S.A.L. Mails

CN 37 – Delivery bill, Surface mails

CN 38 – Delivery bill, Airmails

CN 41 – Delivery bill, Surface airlifted mails

CN 42 – Direct Transshipment Label

CN 43 – Verification Note. Exchange of mails

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CN 45 – Transmission Envelope for CN 38, CN 41 and CN 47 Bills

CN 46 – Substitute delivery bill

CN 47 – Delivery bill. Mails of empty receptacles

CN 65 – Bill, Weight of Missent and A Decouvert Items

CP 71 – Dispatch Note

CP 72 – Manifold set. Customs declaration/Dispatch note

CP 74 – Label for Insured Parcel

CP 78 – Verification Note

CP 81 – Surface Parcel Bill

CP 83 – Label for Surface Parcel

CP 84 – Label for Air Parcel

CP 85 – Label for S.A.L. Parcel

CP 87 – Parcel Bill. Surface. S.A.L and Air Parcels

CP 88 –PHLPost Form 38-A – PHLPost Official Receipt

PHLPost Form 001 – List of National Collecting Officers at Philippine Postal Corporation





203.2. CUSTOMS FORMS

Airway Bill / Console Manifest

BOC Form No. 36 – Customs Boat Note

BOC Form No. 38-A (Revised 1990) – BOC Official Receipt Form used in Payment of Customs Duties and Taxes

BOC Form No. 116 – Statement and Receipt of Duties Collected on Informal Entry



203.3. COMMON FORMS

BOC-PHLPost Form No. 001. Certificate of Damaged Postal Dispatch Without Carrier's Incident Report at Airport/Seaport

BOC-PHLPost Form No. 002. Certificate of Misrouted/Missent Postal Dispatch at Airport/Seaport

BOC-PHLPost Form No. 003. Certificate of Postal Dispatch Without Label at Airport/Seaport



BOC-PHLPost Form No. 004. Certificate of Damaged Postal Dispatches During Unloading and/or Transport from Airport/Seaport to CWO

BOC-PHLPost Form No. 005. Certificate of Damaged Postal Dispatches With/Without Carrier's Incident Report at CWO

BOC-PHLPost Form No. 006. Certificate of Violated Postal Item at CWO

BOC-PHLPost Form No. 007. Report on Seized Postal Items

BOC-PHLPost Form No. 008. Inspection and Turnover Report of Prohibited Items

BOC-PHLPost Form No. 009. Monthly Report of Unclaimed Postal Items for Collection of Customs Duties, Taxes and Other Charges at Delivery Offices/Post offices

BOC-PHLPost Form No. 010. Monthly Report of Unclaimed Postal Items for Collection of Customs Duties, Taxes and Other Charges at CWO



BOC-PHLPost Form No. 011. Assessment, Notification and Confirmation of Customs Duties, Taxes and other Charges, including Required Clearances, Permits and Other Documents; and Postal Handling Charges

BOC-PHLPost Form No. 012. Daily Report of Postal Items for Collection of Customs Duties, Taxes and other Charges Dispatched by CWOs

BOC-PHLPost Form No. 013. Monthly Report of Postal Items for Collection of Customs Duties, Taxes and other Charges Dispatched by CWOs



SECTION 204. SPECIFIC PROCEDURES

204.1. TRANSPORT OF POSTAL DISPATCHES FROM AIRPORTS/SEAPORTS TO THE PORT OF ENTRIES AT PHILIPPINE POSTAL CORPORATION



204.1.1. The following postal facilities with Office/s of Exchange (OEs) of the Philippine Postal Corporation (PHLPost) shall be the port of entry for postal items:

- a. Central Mail Exchange Center (CMEC) – for the postal items handled by the Airmail Exchange Department (AMED) and Express Mail Exchange Department (EMED);
- b. Surface Mail Exchange Department (SMED) – for the postal items handled by Surface Mail Exchange Department (SMED); and,
- c. Other postal facilities of PHLPost that shall be established as OE/s.

204.1.2. The BOC shall coordinate with the concerned government agencies for PHLPost to conduct periodic observation visits at the airports and/or seaports during the arrival of postal dispatches.



204.1.3. The following documents accompanies postal dispatches upon unloading at airports/seaports, hereafter referred to as '**DISPATCH DOCUMENTS**':

Port of Arrival	OEs	Postal Items	Postal Forms
Airport	EMED	Express post	<ul style="list-style-type: none"> • CN 38 – Delivery Bill for Airmails • CN 46 – Substitute Delivery Bill • CN 47 – Delivery Bill, Mails of Empty Receptacles
	AMED	Parcel post	<ul style="list-style-type: none"> • CN 38 – Delivery Bill for Airmails • CN41 – Delivery Bill for Surface Airlifted Mails • CN 46 – Substitute Delivery Bill • CN 47 – Delivery Bill, Mails of Empty Receptacles • CP 87 – Parcel Bill. Surface. S.A.L and Air Parcels
		Letter post	<ul style="list-style-type: none"> • CN 38 – Delivery Bill for Airmails • CN41 – Delivery Bill for Surface Airlifted Mails • CN 46 – Substitute Delivery Bill • CN 47 – Delivery Bill, Mails of Empty Receptacles
Seaport	SMED	Parcel post	<ul style="list-style-type: none"> • CN 37 – Delivery Bill for Surface Mails • CN41 – Delivery Bill for Surface Airlifted Mails • CN 46 – Substitute Delivery Bill • CN 47 – Delivery Bill, Mails of Empty Receptacles • CP 87 – Parcel Bill. Surface. S.A.L and Air Parcels
		Letter post	<ul style="list-style-type: none"> • CN 37 – Delivery Bill for Surface Mails • CN41 – Delivery Bill for Surface Airlifted Mails • CN 46 – Substitute Delivery Bill • CN 47 – Delivery Bill, Mails of Empty Receptacles

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204.1.4. Duties and responsibilities:

204.1.4.1. The airlines, shipping lines and its designated Mail Agent, ground handler for airports, and shipping lines and its designated freight forwarders and authorized Agents, hereinafter referred to as 'CARRIER', shall be responsible of the following:

- a. Accountable to the origin postal operator for the transport/delivery of postal dispatches from the point/port of origin to the designated Customs Warehouse Offices (CWOs) of PHLPost;
- b. Responsible to the origin postal operator for all processes, damages, pilferages, acts or omission upon arrival of the postal dispatches in the airport/seaports in the Philippines and delivery of same to the designated CWOs;
- c. Unloading of the postal dispatches from the airplane/vessel;
- d. In case of damaged postal dispatches upon unloading, obligated to declare, notify and provide the Customs Guard an Incident Report issued from the last point of loading/embarkation;
- e. Transport of the postal dispatches from the airport/seaport to the CWOs under guard by the BOC; and
- f. Pay for the Boat Note issued and the under guarding provided by the BOC.

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204.1.4.2. The BOC shall be responsible of the following:

- a. Account the postal dispatches transported/turned over to the port of entries at PHLPost by the Carriers;
- b. Provide the security during the transport of postal dispatches from the airports/seaports to the CWOs;
- c. Report the postal dispatches unloaded at airports/seaports, transported to port of entries at PHLPost, and received by CWOs.

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204.1.5. Arrival of the postal dispatches at airports/seaports:

204.1.5.1. Upon unloading of postal dispatches from the airplane/vessel, the Carrier shall submit to the Customs Inspector the following documents for the issuance of the Boat Note (BC Form No. 36), hereinafter referred to as 'CARGO MANIFEST':

- a. Consolidated Cargo Manifest (CCM);
- b. Inward Foreign Manifest (IFM); and/or
- c. Dispatch Documents.

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204.1.5.2. The Customs Inspector, with the Carrier and in the presence of the Customs Guard, shall check/verify the total number of postal dispatches unloaded against the Cargo Manifest submitted and record the same in the Boat Note.

204.1.5.3. The Customs Inspector shall complete and issue the Boat Note, based on the Cargo Manifest, provided by the Carrier.

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- a. Should there be discrepancies in the number of postal dispatches unloaded and verified as compared in the Cargo Manifest, said discrepancies shall be indicated in the Boat Note; and
- b. Should there be damages in the unloaded postal dispatches, the Carrier shall render/submit the Incident Report for Damaged Postal Dispatch, to be attached to the Boat Note.

204.1.6. Security, Forms and Signatory of Postal Dispatches:

204.1.6.1. To ensure quick and seamless processing, the Boat Note must be carbonized copies which shall comprise the following:

a. CMEC-CWO

<i>Boat Note Copies:</i>	<i>Color</i>	<i>Accountability/Custody</i>
Original	Gray	BOC Customs Guard – AOD
2 nd copy	Blue	BOC CWO
3 rd copy	Blue	PHLPost CWO
4 th copy	Scanned Copy of the original	Airlines
5 th copy		Mail Agent/Ground Handler
6 th copy		Others

b. SMED-CWO

<i>Boat Note Copies:</i>	<i>Color</i>	<i>Accountability/Custody</i>
Original	Gray	BOC Customs Guard – PID
2 nd copy	Blue	BOC CWO
3 rd copy	Blue	PHLPost CWO
4 th copy	Blue	BOC Customs Guard – PID, signed document by BOC, Carrier and PHLPost
5 th copy	Scanned Copy of the original	Patron of the Lighter
6 th copy		BOC Inspector file
7 th copy		Attached to the BOC issuing officer
8 th copy		Others

204.1.6.2. To prevent tampering, fraud and/or misrepresentation, the Boat Note must contain unique number/identifier in barcode format as indicated in the BOC Form 36.

204.1.6.3. Immediately upon arrival of the aircraft/vessel, the Customs Guard, in the plane/ship side of the airport/seaport, shall physically count the total number of unloaded postal dispatches and indicate in the Boat Note said information prior to affixing his/her signature.

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- a. The Customs Guard and Carrier shall write/print legibly their name and designation, and sign the Boat Note, including the time and date of their signature.

204.1.7. Transparency and Accountability of Postal Dispatches:

204.1.7.1. In case of postal dispatches that shall be delivered for processing in the CMEC-CWO and/or other concerned CWOs, all airline companies shall be strictly required to submit a Summary of the Inward Foreign Manifest intended for AMED (PHMNL A) and EMED (PHMNL B) together with the scanned copy of the air waybill pursuant to the CMO No. 10-2015 dated 10 April 2015 on the Mandatory Submission of Manifest for Air Cargo. For Asia, upon arrival, for other regions, four (4) hours before the arrival. The aforesaid CMO No. 10-2015 shall form part of this IRR (Annex 1).

- a. Airlines should submit an e-IFM for every flight arrival. For each house bill and master airway bill, the following fields must be filled-in:
 1. Customs Port of Discharge
 2. Manifest Number
 3. AWB Number
 4. BL Type (i.e., MAWB or HAWB or AWB)
 5. BL Nature (23-Consumption, 24-Transshipment): if not known, just fill 23-Consumption. Erroneous filling in of this field will not have any impact on entries to be filed using the BL, not incur any penalties.
 6. Name of Supplier/Shipper
 7. Address of Supplier/Shipper
 8. Name of Importer/Consignee
 9. Address of Importer/Consignee
 10. Name of Notify Party (if none, indicate the name of the importer/consignee)
 11. Address of Notify Party (if none, indicate the address of the importer/consignee)
 12. Port of Loading
 13. Port of Unloading/Discharge
 14. Type of Packages
 15. Total Number of Packages/Quantity
 16. Total Gross Weight (in kilograms)
 17. Specific Description of Goods (except for MAWB with multiple HAWBs)
 18. Marks and Numbers (can also be used as extension of the specific description of goods)
 19. Declared Value of the Goods (in USD)
 20. Freight Charges (in USD)
 21. Handling Information, if indicated only in the AWB/MAWB otherwise this is the only field allowed to be left blank.
- b. Filers are advised to take extra care as the fields are case and values sensitive. Subsequent revisions in the data may require a formal amendment process which may result in processing delays as well as the incurrence of penalties.

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204.1.7.2. In case of postal dispatches that shall be delivered for processing in SMED-CWO and/or other concerned CWOs, all shipping line companies shall be strictly required to submit to the BOC PID the soft copy (in Excel Format) of the Summary of the Inward Foreign Manifest intended for SMED (PHMNLF) together with the scanned copy of the Bill of Lading pursuant to CMO No. 19-2015 dated 30 June 2015 re. 'Revised Procedures for the Mandatory Submission of Electronic Sea Manifest in the E2M before the Arrival of the Carrying Vessel'. The aforesaid CMO No. 19-2015 shall form part of this IRR (Annex 2).

- a. The e-manifest is the general term for e-IFM and e-CCM. The e-IFM consists of all the master bills of lading of shipments consigned to ultimate and nominal consignees. The e-CCM consists of all the house bills of lading of shipments consigned to the ultimate consignees degrouped/split from the master bills of lading of shipments whose consignees are just nominal such as banks, forwarders and consolidators.
- b. The e-IFM, in case of shipping line and e-CCM in the case of NVOCC/Cargo Consolidator/co-Loader/Breakbulk Agent shall be submitted by the forwarders/consolidators concerned at BOC (Attn: MISTG) at least Twelve (12) hours and Six (6) hours, respectively before arrival of the carrying vessels.

204.1.8. The Customs Inspector and the Customs Guard, in the presence of the Carrier, shall seal the loose/uncontainarized postal dispatches using the prescribed barcoded or RFID seal, as maybe available.

204.1.9. The Customs guard shall accompany the postal dispatches to the CWOs.

204.1.10. The Customs Guard shall be responsible and accountable to all postal dispatches comprising the Boat Note as well as to its delivery to the CWOs.

204.1.11. The District Collector of NAIA for CMEC, concerned District Collectors for SMED and other OE CWOs shall have supervisory and disciplinary powers over the Customs Guard, without prejudice to existing Civil Service rules and regulations governing sanctions and penalties.

204.2. RECEIPT AND OPENING OF POSTAL DISPATCHES AT CUSTOMS WAREHOUSE OFFICES

204.2.1. The following Customs Warehouse Offices (CWO) located at the port of entry for postal items shall receive and process postal dispatches from other countries:

- a. CMEC-CWO – for postal dispatches to be processed by AMED and EMED;
- b. SMED-CWO – for postal dispatches to be processed by SMED; and,
- c. Other CWOs to be established at postal facilities of PHLPPost.

204.2.2. The PHLPost shall provide area within the CWOs for the receiving and opening of postal dispatches turned over by Carriers.

204.2.3. Duties and Responsibilities:

204.2.3.1. The Carrier shall properly turnover postal dispatches in good condition to PHLPost in the presence of Customs Guard.

204.2.3.2. The PHLPost shall be responsible of the following:
a. Receiving from the Carriers of the postal dispatches in good condition, in the presence of Customs Guard;
b. Opening of the postal dispatches in the presence of Customs Examiner;
c. Submit postal items for scanning through x-ray machine/s;
d. Assist in the scanning of postal items through x-ray machine/s;
e. Pursuant to Article 18 of the UPU, Parcel Post Convention, as the authorized representative of the sender, present the postal items for customs examination, appraisal and/or assessment to the Customs Examiner; and
f. Reporting of postal dispatches and postal items received.

204.2.3.3. The BOC shall be responsible of the following:
a. Observing and witnessing the receiving and opening of the postal dispatches to ensure that the postal dispatches transported from the airports/seaports are duly accounted for;
b. Scanning of postal items through x-ray machine/s;
c. Determination of regulated or prohibited content/s of postal items using canine/K-9 dogs, x-ray scan and/or based on the Customs Declaration (CN22/CN23) affixed to the postal items;
d. Segregation and examination of postal items for customs assessment and/or appraisal based on canine/K-9 dogs, x-ray scan and/or affixed Customs Declaration (CN22/CN23) in the presence of the Postal Service Officer pursuant to the TCCP;
e. Seizure of prohibited postal items pursuant to the TCCP; and
f. Reporting of postal items presented for customs examination, assessment and/or appraisal.

204.2.4. The PHLPost may provide the x-ray machine/s that shall be used in the scanning of postal items.

204.2.5. The BOC shall provide the canine/K-9 dogs that shall be used in the determination of prohibited and/or regulated content(s) of postal items.

204.2.6. Security screening at CWOs:

204.2.6.1. Upon arrival of postal dispatches at CWOs, the authorized Customs Police together with the Postal

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Inspector shall immediately subject all postal dispatches to canine/K-9 dog inspection.

204.2.6.2. After the canine/K-9 dog inspection, the postal dispatches shall be subjected to x-ray.

204.2.6.3. Should the postal dispatches be suspected to smell of prohibited items, the postal dispatches shall automatically be isolated in the secured designated inspection area, subject to existing Customs procedures.

204.2.6.4. After inspection, the prohibited item shall be weighed and sealed by the Customs Police together with the Postal Inspector.

204.2.6.5. The Customs Police and the Postal Inspector shall be obligated to faithfully disclose all the contents of the prohibited item(s) and fill-up and sign the Inspection Report of Prohibited Items (BOC-PHLPost Form No. 008) to be immediately submitted to the District Collector and APMG for Operations.

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204.2.6.6. The BOC and PHLPost shall have joint temporary custody of prohibited items prior to turnover to authorized government agency and/or authority.

204.2.6.7. After inspection, prohibited items shall be placed in the following secured areas equipped with CCTV and safety lock:

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- a. Security Vault – should the prohibited items are classified to be precious items, prohibited drugs and/or firearms;
- b. Security Room – prohibited items other than precious items shall be placed in the security room.

204.2.7. Receiving of postal dispatches from Carriers:

204.2.7.1. The Customs Guard shall turnover the postal dispatches to the Custom Examiner together with the Boat Note and the supporting document/s attached.

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204.2.7.2. The Carrier, in the presence of the Customs Guard and Customs Examiner, shall:

- a. Turnover to Postal Service Officer the dispatch document/s of the postal dispatches transported;
- b. Unload the postal dispatches at the CWOs; and/or
- c. Segregate damaged postal dispatches and receptacle/s without receptacle label.

204.2.7.3. The Customs Examiner shall account and countercheck the postal dispatches unloaded by the Carrier based on the Boat Note received from the Customs Guard.

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204.2.7.4. The Postal Service Officer, in the presence of the Carrier, Customs Guard and Customs Examiner, shall:

- a. Receive the dispatch documents from the Carrier;

- b. Check and validate the following receptacle label information against dispatch document/s: 1) origin and destination country; 2) receptacle seal number, if available; 3) date of dispatch; 4) dispatch number; 5) number of receptacles received;
- c. Segregate the misrouted/missent receptacle/s, receptacle/s with unreadable label, and receptacles not recorded in the dispatch documents unloaded by Carrier, then perform re-exportation procedures; and
- d. Weigh receptacle, if applicable, compare the actual weight against declared weight, and indicate in the dispatch documents and receptacle label the actual weight.

204.2.7.5. The Customs Examiner and Postal Service Officer shall sign over printed name and position in the Boat Note and the dispatch document/s, indicating time and date of receipt of the unloaded postal dispatches.

204.2.8. Opening of postal dispatches:

204.2.8.1. The Postal Service Officer, in the presence of the Customs Examiner, shall:

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- a. Scan receptacle label for event Response on Despatch (RESDES) using the International Postal System (IPS) as well as update the following: 1) actual weight if not the same as the declared weight; 2) condition of the receptacle if not good condition;
- b. Weigh all postal item in the receptacle, compare the actual weight against declared weight in the item label, and indicate in the item label and dispatch document the actual weight;
- c. Check and validate the item label against the dispatch document/s: 1) origin and destination country; 2) item number; 3) weight; 4) number of postal items in the receptacle;
- d. Indicate in the dispatch document/s the following: 1) actual weight of the postal item; 2) postal items not recorded in the dispatch document/s;
- e. Segregate postal items into: 1) external packaging in good condition without weight difference; 2) external packaging in good condition with weight difference; 3) damaged external packaging; 4) misrouted/missent;
- f. Using IPS, scan postal item for events D and E as well as update in said system the following: 1) actual weight if not the same as the declared weight; 2) condition of the postal item if not good condition; and
- g. Perform exception procedures for damaged postal items.

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204.2.9. Scanning of postal items using x-ray machine/s:

204.2.9.1. The Postal Service Officer shall load to the x-ray machine/s the postal items.

204.2.9.2. The Customs X-ray Operator shall:

- a. Scan the postal items loaded in the x-ray machine/s;

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- b. Indicate the regulated or prohibited content/s of postal items on the x-ray scan; and
- c. Take a snapshot of the x-ray scan, if available.

204.2.9.3. The Customs Examiner, in the presence of the Postal Service Officer, shall segregate the postal items found to contain regulated or prohibited content/s.

- 204.2.9.4. The Postal X-ray Operator shall:
- a. Assist the Customs X-ray Operator in the scanning of postal items;
 - b. Provide technical assistance in the operations of the x-ray machines; and
 - c. Coordinate the regular maintenance of the x-ray machine/s, if applicable.

204.3. CUSTOMS EXAMINATION, ASSESSMENT AND/OR APPRAISAL OF POSTAL ITEMS

204.3.1. Subject to the TCCP and existing Customs regulations, all postal items received at CWOs shall be submitted for customs examination, assessment and/or appraisal.

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204.3.2. The PHLPost shall provide an area within the CWOs for the examination, assessment and/or appraisal of postal items by the BOC.

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204.3.3. Based on the x-ray scanning result and Customs Declaration (CN 22/CN 23), the Customs Examiner shall segregate and mark/affix color-coded sticker the postal items into 'PASSED', 'SUBJECT FOR FURTHER CUSTOMS EXAMINATION', 'PROHIBITED' and/or 'REGULATED'.

204.3.3.1. All postal items addressed to embassies and consulates marked as 'DIPLOMATIC' shall be marked 'PASSED' upon submission of Certificate of Guaranty issued by the DFA.

204.3.3.2. All postal items originating in the Philippines and Return to Sender (RTS) by destination country shall be marked 'SUBJECT FOR FURTHER CUSTOMS EXAMINATION'.

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204.3.3.3. No Statement and Receipt of Duties Collected on Informal Entry (BOC Form No. 116) shall be filed to all postal items marked as 'PASSED' and 'PROHIBITED'.

204.3.3.4. Those postal items marked 'SUBJECT FOR FURTHER CUSTOMS EXAMINATION' but found to be non-dutiable and/or non-taxable after examination shall be marked 'CLEARED'.

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204.3.4. For all postal items marked 'PASSED' and 'CLEARED', the Postal Service Officer shall:

- a. Scan for update of event in the IPS;

b. Turn-over under receipt using IPS-generated Manifest to the concerned OEs for processing and/or dispatch to next postal facilities and/or deliver to addressee/claimant.

204.3.5. For all postal items marked as 'SUBJECT FOR FURTHER CUSTOMS EXAMINATION', the Postal Service Officer shall:

- a. Scan for update of event in the IPS;
- b. Forward to examination area using IPS-generated Manifest for joint custody of BOC and PHLPPost.

204.3.6. The Customs Examiners shall immediately conduct examination, appraisal and/or assessment and/or appraisal of postal items based on the following clearance schedule:

- a. For time sensitive postal items like Express post items – not more twenty four (24) hours from arrival at the CWOs;
- b. For Parcel and Letter post items by air – not more than forty eight (48) hours from arrival at the CWOs; and,
- c. For Parcel and Letter post items by SAL and surface postal items – not more than seventy two (72) hours from arrival at the CWOs.

204.3.7. Examination, appraisal and/or assessment of postal items marked 'SUBJECT FOR FURTHER CUSTOMS EXAMINATION' for physical examination:

204.3.7.1. The following postal items for documentary and/or physical examination by Customs Examiner shall be automatically opened by the Postal Service Officer, subject to existing BOC rules and regulations:

- a. If there is a declared value as basis for the assessment of customs duties, taxes and other charges, as indicated in the Customs Declaration and/or postal item label;
- b. If mail matter is from High Risk Countries;
- c. Containing goods or articles considered regulated pursuant to TCCP;
- d. Description of goods or articles are written other than in English or Filipino language or other Philippine dialects;
- e. Discrepancy on weight, value and declaration; or
- f. All RTS postal items originating in the Philippines.

204.3.7.2. For other postal items marked 'SUBJECT FOR FURTHER CUSTOMS EXAMINATION', the Postal Service Officer, upon request of the Customs Examiner, shall open, present for documentary and physical examination, and reseal the same thereafter.

204.3.7.3. Postal Items with complete, adequate and/or correct declaration in the CN 22/CN 23 may not be opened for documentary and physical examination subject to existing BOC rules and regulations.

204.3.8. All postal items marked as 'PROHIBITED' shall be subject to seizure proceedings by the BOC.

204.3.8.1. The BOC and PHLPPost shall issue a Seizure Report (BOC-PHLPPost Form No. 007) for all postal items marked

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'PROHIBITED' to be jointly signed by authorized signatories of BOC and PHLPPost.

204.3.8.2. For all 'PROHIBITED' items turned-over to the concerned agencies, the BOC and PHLPPost shall issue an Inspection and Turnover Report of Prohibited Items (BOC-PHLPPost Form No. 008).

204.3.9. After documentary and/or physical examination of the postal items, the Assessment, Notification and Confirmation of Customs Duties, Taxes and other Charges, including Required Clearances, Licenses, Permits and Other Documents; and Postal Handling Charges (BOC-PHLPPost Form No. 011), herein referred to as '**CUSTOMS ASSESSMENT AND POSTAL HANDLING CHARGES**' for all assessed postal items:

- a. The Customs Examiner shall attest the correctness of the customs duties, taxes and other charges computation, including required government clearances, permits and other documents; and
- b. The Postal Service Officer shall attest the correctness of the postal charges to be collected.

204.3.9.1. The Customs Assessment and Postal Charges shall be turned over to PHLPPost Customer Notification Unit, hereinafter referred to as '**NOTIFICATION UNIT**', every 12:00 PM and 5 PM every working day.

204.3.10. The resealed postal items shall be marked with "OPENED FOR CUSTOMS EXAMINATION" and/or "COLLECT DUTIES AND TAXES", as the case may be. Both the Customs Examiner and Postal Service Officer shall affix their signatures with date and time on the impression.

204.3.11. Upon receipt of the Customs Assessment and Postal Charges by the Notification Unit, the Postal Customer Service Officer shall inform and/or advise the addressee/claimant of the assessed customs duties, taxes and other charges, postal charges to be collected, and/or required government clearances, licenses, permits and other documents, if applicable.

204.3.11.1. The following notification methods shall be used in the confirmation of the payment of customs, duties, taxes and other charges; and postal charges, as well as the submission of government clearances, permits and other documents, if applicable:

- a. SMS
- b. Voice/Mobile
- c. Email
- d. Facsimile
- e. Mail through Registered Letter

204.3.11.2. For notification through email, facsimile and/or mail, the Customs Assessment and Postal Charges shall be sent to the addressee/claimant.

204.3.11.3. In cases the addressee/claimant requests clarification on the assessment of the customs duties, taxes and

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other charges, the following documents may be required:

- a. Proof of payments, such as but not limited to: 1) Sales Invoice; 2) Official Receipt; 3) Billing Statement of credit card purchase; 4) Bank Account Statement of debit/cash card purchase; and/or
- b. Government clearances, licenses, permits and other documents.

204.3.11.4. When informing/notifying the addressee/claimant, the Postal Customer Service Officer shall indicate/write in the Customs Assessment and Postal Charges the following:

- a. Time and date that the addressee/claimant is informed/advised;
- b. Time and date the addressee/claimant confirmed his/her intention to pay the customs duties, taxes and other charges; and/or
- c. Submitted government clearances, licenses, permits and other documents by the addressee/claimant.

204.3.11.5. The confirmation of payment of customs, duties, taxes and other charges; and postal charges, as well as the submission of government clearances, licenses, permits and other documents, if applicable, shall be evidenced by the following:

- a. Signed Customs Assessment and Postal Charges by the addressee/claimant, either scanned sent through email, facsimile and/or hardcopy sent by mail;
- b. Snapshot of the email confirmation and/or SMS confirmation; and/or
- c. PHLPost website confirmation, if available.

204.3.11.6. The Customer Notification Unit shall turnover to the Customs Examiner the confirmed Customs Assessment and Postal Charges every 11:00 AM and 4:00 PM every working day.

204.3.12. Upon receipt of the confirmed Customs Assessment and Postal Charges, the Customs Examiner shall issue the corresponding Statement and Receipts of Duties Collected on Informal Entry (BOC Form No. 116), hereinafter referred to as 'INFORMAL ENTRY', attaching the received document.

204.3.12.1. The distribution of the Informal Entry shall be as follows:

COPIES	CUSTODY
Original copy Photocopy Quadruplicate	Consignee Delivery Post Office Area Cash Section, AdFin Division
Duplicate Triplicate	BOC – Revenue Accounting Division BOC – COA
Photocopy	PHLPost – FMD • PHLPost – COA

Quintuplicate	BOC – CWO
Photocopies	OE – CWO
Soft/Scanned copies (strictly confidential for safekeeping and reconstruction purposes only)	BOC – CWO BOC – CRMD PHLPost – MISD

204.3.13. The following documents shall be attached/affixed using a plastic pouch on the postal items marked 'COLLECT DUTIES AND TAXES' by the Postal Service Officer:

- a. Original and reproduction of the Informal Entry;
- b. Reproduction of the confirmed Customs Assessment and Postal Charges;
- c. Snapshot of the email confirmation and/or SMS confirmation;
- d. Generated PHLPost website confirmation, if available; and/or
- e. Other documents submitted/provided by the addressee/claimant.

204.3.14. The postal items marked 'COLLECT DUTIES AND TAXES' and 'CLEARED' shall be turned over under receipt to the OEs by CWO personnel where such postal items shall be processed.

204.3.14.1. For postal items marked 'COLLECT DUTIES AND TAXES', the Daily Report of Postal Items for Collection of Customs Duties, Taxes and Other Charges Dispatched by CWOs (BOC-PHLPost Form No. 012), hereinafter referred to as 'DAILY REPORT FOR COLLECTION', shall be prepared as follows:

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COPIES	CUSTODY
Original copy	BOC-CWOs
Duplicate	PHLPost - COA
Triplicate	BOC – Revenue Accounting Division
Quadruplicate	PHLPost – Accounting Department
Quintuplicate	PHLPost - OEs

204.3.14.2. Every 5th of the month, the Monthly Report Report of Postal Items for Collection of Customs Duties, Taxes and Other Charges Dispatched by CWOs (BOC-PHLPost Form No. 013) shall be prepared as follows:

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COPIES	CUSTODY
Original copy	BOC-CWOs
Duplicate	PHLPost - COA
Triplicate	BOC – Revenue Accounting Division
Quadruplicate	PHLPost – Accounting Department
Quintuplicate	PHLPost - OEs

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204.3.14.3. The Postal Service Officer and the Customs Examiner shall sign said reports.

204.3.15. The Postal Service Officer shall update in the IPS the postal items marked 'COLLECT DUTIES AND TAXES' and 'CLEARED'.

204.4. COLLECTION, RECONCILIATION AND REMITTANCE OF CUSTOMS DUTIES, TAXES AND OTHER CHARGES OVER POSTAL ITEMS

204.4.1. The pertinent authorities and/or the Customs Commissioner deputizes the Postmaster General (PMG) or his/her representatives as National Collecting Officers (NCOs) for the collection of customs duties, taxes and other charges on postal items marked 'COLLECT DUTIES AND TAXES'.

204.4.2. The Postmaster General shall designate the following PHLPost personnel as NCOs, namely:

- a. Postmasters assigned at delivery offices/Post Offices;
- b. Letter Carriers designated as head of delivery offices/Post Offices;
- c. Cashiers assigned at delivery offices/Post Offices, Offices of Exchange and Fiscal Management Department;
- d. Postal Tellers and designated Postal Tellers for window delivery at Post Offices and Offices of Exchange; and
- e. Other PHLPost personnel designated as head of delivery offices/Post Offices.

204.4.3. All PHLPost personnel designated as NCOs must be covered by sufficient Fidelity Bond with the Bureau of Treasury.

204.4.4. The Human Resources Management Department (HRMD) of PHLPost and Area Personnel Section, Administrative and Finance Division, hereinafter collectively referred to as 'HR-PHLPOST', shall submit to the corresponding regional offices of the Bureau of Treasury the List of National Collecting Officers at Philippine Postal Corporation (PHLPost Form No. 001), hereinafter referred to as 'NCOs LIST', including the amount of bond every 15th of January.

204.4.4.1. The HR-PHLPost shall submit the NCOs List to the Bureau of Treasury Regional Offices within one (1) month upon signing of the 2016 IRR.

204.4.4.2. The HR-PHLPost shall submit the updated NCOs List to the Bureau of Treasury Regional Offices, if there are changes.

204.4.4.3. The HR-PHLPost shall furnish a copy of the NCOs List to the Administration Office and Revenue Accounting Division of BOC, hereinafter referred to as 'ADMINISTRATION-BOC'.

204.4.4.4. The HR-PHLPost shall also furnish a copy of the updated NCOs List to the ADMINISTRATION-BOC, if there are changes.

204.4.5. The BOC Official Receipt (BOC Form 38-A) shall be used in the collection of customs duties, taxes and other charges, whereas the PHLPPost Official Receipt (PHLPPost Form 38-A) shall be used in the collection of postal charges.

204.4.6. Duties and Responsibilities:

204.4.6.1. The BOC shall be responsible in the following:
a. Provision of adequate supply of BOC Official Receipts to PHLPPost; and
b. Reporting of the postal items turnover to PHLPPost for collection of customs duties, taxes and other charges.

204.4.6.2. The PHLPPost shall be responsible in the following:
a. Requisition of adequate supply of BOC Official Receipts from BOC;
b. Provision of adequate supply of BOC and PHLPPost Official Receipts to delivery hubs/Post Offices and OEs;
c. Collection and issuance of corresponding BOC Official Receipts for customs duties, taxes and other charges, and PHLPPost Official Receipts for postal charges from the addressee or his/her representative;
d. Delivery of postal items marked 'COLLECT DUTIES AND TAXES' after collection of customs duties, taxes and other charges, and postal charges from the addressee or his/her representative;
e. Daily remittance to BTr through its authorized government depository bank of customs duties, taxes and other charges collected; and
f. Submission of periodic collection and deposit with proof of remittance, and accountability reports to BOC and BTr.

204.4.7. Requisition, Custody, Distribution and Replenishment of BOC Official Receipts:

204.4.7.1. The Property & Supply Division, Logistics & Property Management Department (PSD-LPMD) of PHLPPost shall be responsible of the following:

- a. Requisition and replenishment of BOC Official Receipts from BOC using the prescribed Requisition and Issuance Slip;
- b. Custody of BOC Official Receipts;
- c. Distribution to Areas Offices and Offices of Exchange of BOC Official Receipts; and
- d. Submission to BOC of prescribed periodic consolidated accountability report of BOC Official Receipts.

204.4.7.2. The General Services Division (GSD), Office of the Commissioner of BOC shall be responsible of the following:

- a. Approval and issuance of BOC Official Receipt requisitioned by PHLPPost; and
- b. Submission of BOC Official Receipts utilized by PHLPPost.






204.4.7.3. The BOC shall determine the initial requisition of the BOC Official Receipts based on the average quarterly number of transactions as per formula below:

$$\text{Average Quarterly Number of Transactions} = \frac{\text{Annual transaction}}{4} \times 1.25$$

204.4.7.4. The fixed accountability for BOC Official Receipts by the PSD-LPMD of PHLPost shall be the average quarterly number of Informal Entry usage.

204.4.7.5. After the initial issuance of BOC Official Receipts to PHLPost, the succeeding replenishments of PHLPost shall be made monthly based on the actual usage of BOC Official Receipt for the previous month.

204.4.7.6. The evaluation of the six (6) months BOC Official Receipts usage shall be made to determine the need to increase or decrease the fixed accountability for BOC Official Receipts by PSD-LPMD.

204.4.7.7. The PSD-LPMD of PHLPost shall render a prescribed Monthly Report of Accountability of Accountable Forms on or before 25th of the succeeding month in three (3) copies.

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Copies	Office
Original Duplicate	GSD, BOC
Triplicate	PSD-LPMD, PHLPost

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a. The Report of Accountability of Accountable Forms shall include the issuances and end of month balances of the BOC Official Receipts at Post Offices.

204.4.8. Collection and Remittance of Customs Duties, Taxes and Other Charges as well as Postal Charges:

204.4.8.1. Before delivery of postal items marked 'COLLECT DUTIES AND TAXES', the PHLPost NCOs shall:

- a. Collect the corresponding customs duties, taxes and other charges as well as postal charges from the addressee/claimant;
- b. Issue the corresponding BOC Official Receipts for customs duties, taxes and other charges;
- c. Issue the corresponding PHLPost Official Receipts for postal handling charges;
- d. Secure the quadruplicate and photocopy of the Informal Entry attached/affixed in the postal item; and
- e. Deliver the postal item to the addressee/claimant.

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204.4.8.2. The customs duties, taxes and other charges collected shall be deposited the next banking day by PHLPost NCOs to the Bureau of Treasury (BTr) authorized government depository banks.

204.4.8.3. The PHLPost with the assistance of the BOC shall request from the BTR to open an account with authorized government depository banks for the deposit of the customs duties, taxes and other charges collected by PHLPost NCOs.

204.4.8.4. The failure of the PHLPost NCOs to remit the customs duties, taxes and other charges pursuant to the provisions of the TCCP shall be subject to administrative, civil and criminal charges.

204.4.9. Reporting and Reconciliation of Customs Duties, Taxes and Other Charges Collected:

204.4.9.1. The PHLPost NCOs shall render Monthly Report of Collection and Deposit of the Customs Duties, Taxes and Other Charges on or before 5th of the succeeding month in seven (7) copies with the supporting documents such as but not limited to the following:

- a. Summary of Collection and Deposits; and
- b. Monthly Report of Collections (by BOC Official Receipt reference) and Deposits (with validated deposit slips) by PHLPost NCOs.

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Copies	Office
Original to 5 th copy	PHLPost – Cash & Investment Division, Fiscal Management Department
6 th copy	PHLPost – Area Accounting Section, AdFin Division
7 th copy	PHLPost NCOs

204.4.9.2. The Cash & Investment Division, Fiscal Management Department (CID-FMD) of PHLPost shall render Consolidated Monthly Report of Collection and Deposit of the Customs Duties, Taxes and Other Charges on or before 25th of the succeeding month in five (5) copies:

[Signature]

Copies	Office
Original	BOC – COA
Duplicate	BOC – Revenue Accounting Division
Triplicate	PHLPost – Accounting Department
Quadruplicate	PHLPost – COA
Quintuplicate	CID-FMD

[Signature]

204.4.9.3. The CID-FMD shall render the Monthly Reconciliation Report of Customs Duties, Taxes and Other Charges Collected and Deposited by CWO on or before 25th of the succeeding month in three (3) copies.

204.4.9.4. An email of the digital copy on or before the deadline of the above mentioned reports shall be considered submission. However, the PHLPost is still required to submit the signed paper copy of the report to BOC.

204.5. ABANDONMENT PROCEEDINGS FOR POSTAL ITEMS MARKED 'COLLECT DUTIES AND TAXES'

204.5.1. The postal items shall be deemed abandoned under any of the following circumstances:

- a. When the addressee/claimant of the postal item expressly signifies in writing to the BOC his/her intention to abandon;
- b. When postal item remains unclaimed 30 days after date of last discharge; or
- c. When assessed postal item remains unpaid 15 days after issuance of informal entry.

204.5.2. Any addressee/claimant who abandons a postal item or who fails to claim his/her importation as provided above shall be deemed to have renounced all his/her interests and property rights therein.

204.5.3. An abandoned article shall ipso facto be deemed the property of the Government and shall be disposed of in accordance with the provisions of the TCCP.

204.5.4. On or before 5th day of the succeeding month, the Delivery Offices/Post Offices shall:

- a. Inventory the unclaimed postal items marked 'COLLECT DUTIES AND TAXES' after fifteen (15) days from the date of contact/notification by the Customer Notification Unit;
- b. Submit the Monthly Report of Unclaimed Postal Items for Collection of Customs Duties, Taxes and Other Charges at Delivery Offices/Post Offices (BOC-PHLPost Form No. 008), hereinafter referred to as 'UNCLAIMED POSTAL ITEMS REPORT AT DELIVERY OFFICES/POST OFFICES', and the corresponding postal items therein, as follows:

Copy	Office
Original with the corresponding postal items	BOC – Port Collector of the concerned CWOs
Duplicate	PHLPost – Concerned OE CWOs
Triplicate	PHLPost – Fiscal Management Department
Quadruplicate	Delivery Offices/Post Offices

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- 204.5.5. On or before 5th day of the succeeding month, the BOC CWO shall:
- a. Inventory the unclaimed postal items marked 'COLLECT DUTIES AND TAXES' after fifteen (15) days from the date of contact/notification by the Customer Notification Unit;
 - b. Submit for the offices the Monthly Report of Unclaimed Postal Items for Collection of Customs Duties, Taxes and Other Charges at CWO (BOC-PHLPost Form No. 009), hereinafter referred to as 'UNCLAIMED POSTAL ITEMS REPORT AT CWO', and the corresponding postal items therein, as follows:

Copy	Office
Original with the corresponding postal items	BOC – Port Collector of the concerned CWOs
Duplicate	PHLPost – Concerned OE CWOs

- c. Recommend the approval for the issuance of Decree of Abandonment;
- d. Submit said report to the District Collector concerned;
- e. Undertake BOC internal abandonment procedures.

204.5.6. PHLPost shall provide a secured area for all abandoned postal items.

SECTION 205. EXCEPTION PROCEDURES

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205.1. PROCEDURE FOR THE DAMAGED POSTAL DISPATCHES AND/OR UNLOADED AT AIRPORTS/SEAPORTS

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205.1.1. Should the postal dispatches, upon unloading from the aircraft/vessel, be found to be damaged by the Customs Guard and without Carriers' Incident Report issued by the transiting and/or last port of embarkation, the same postal dispatch shall be immediately returned to the aircraft/vessel after executing the Certificate of Damaged Postal Dispatches Without Carrier's Incident Report at Airport/Seaport (BOC-PHLPost Form No. 001) at the Airport/Seaport duly signed by the Customs Guard and Chief of AOD/PID or his/her authorized representative.

205.2. PROCEDURE FOR THE MISROUTED POSTAL DISPATCHES AND/OR WITHOUT LABEL UNLOADED AT AIRPORTS/SEAPORTS

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205.2.1. Should the postal dispatches, upon unloading from the aircraft/vessel, be found to be misrouted and/or without label by the Customs Guard, the same postal dispatch shall be returned immediately to the aircraft/vessel after executing the Certificate of Misrouted Postal Dispatch at Airport/Seaport (BOC-PHLPost Form No. 002) or Certificate of Postal Dispatches Without Label at Airport/Seaport (BOC-PHLPost Form No. 003) at the Airport/Seaport duly signed by the Customs Guard and Chief of AOD/PID or his/her authorized representative.

205.3. PROCEDURE FOR THE POSTAL DISPATCHES DESTINED TO PHLPOST UNLOADED AT AIRPORTS/SEAPORTS WITHOUT DISPATCH DOCUMENTS

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205.3.1. Should the postal dispatch, upon unloading from the aircraft/vessel, be found to be without dispatch documents, the Customs Guard shall record the same in the Boat Note and shall transport the postal dispatches to the CWOs.

205.4. PROCEDURE FOR THE DAMAGE POSTAL DISPATCHES DURING UNLOADING AND/OR TRANSPORT FROM AIRPORT/SEAPORT TO CWOs

205.4.1. Should the postal dispatches be damaged during unloading from the aircraft/vessel and/or transport from airport/seaport to CWOs, the representative of the Carrier shall execute the Certificate of Damage to Postal Dispatches during Unloading and/or Transport from Airport/Seaport to CWOs (BOC-PHLPost Form No. 004) duly signed by the Customs Guard and Chief of AOD/PID or his/her authorized representative.

205.5. PROCEDURE FOR THE DAMAGED POSTAL DISPATCHES UNLOADED AT CWOs

205.5.1. The Postal Service Officer, in the presence of the Carrier, Customs Guard, Customs Examiner and Postal Inspector shall:

- a. Check for Carriers' Incident Report of the damaged postal dispatches unloaded;
- b. Refuse acceptance of the damaged postal dispatches without Carrier's Incident Report and same shall be written in the Boat Note and dispatch document/s;
- c. Prepare the Certificate of Damaged Postal Dispatches With/Without Carrier's Incident Report at CWOs (BOC-PHLPost Form No. 005); and
- d. Place in a secured area the damaged postal dispatches without Carrier's Incident Report pending the approval of the District Collector of Customs of the re-exportation of said dispatches to the origin postal operator.

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205.5.1.1. The BOC and PHLPost shall have joint-custody of secured area for the damaged postal dispatches without Carrier's Incident Report but with evidence of pilferage/theft.

205.5.1.2. No Carrier's Incident Report shall be prepared by the Carrier at the CWOs.

205.5.2. For damaged postal dispatches with Carriers' Incident Report, the Postal Inspector, in the presence of Postal Service Officer, Customs Examiner, Customs Guard and Carrier, shall determine immediately if the damage is with or without evidence of pilferage/theft.

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205.5.2.1. For damaged postal dispatches with evidence of pilferage/theft, the Postal Service Officer shall refuse acceptance of the damaged postal dispatches and same shall be written in the Boat Note and dispatch document/s.

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205.5.2.2. The Postal Service Officer shall prepare the BOC-PHLPost Form No. 005, Certificate of Damaged Postal

Dispatches With/Without Carrier's Incident Report at CWO.

205.5.2.3. The Postal Service Officer shall place in a secured area the damaged postal dispatches with evidence of pilferage/theft pending the approval of the District Collector of Customs of the re-exportation of said dispatches to the origin postal operator.

- 205.5.3. For damaged postal dispatches without evidence of pilferage/theft, the Postal Service Officer, in the presence of the Carrier, Customs Guard, Customs Examiner and Postal Inspector, shall:
- a. Weigh the damaged receptacle/s, if applicable; compare the actual weight against declared weight in the dispatch document/s; and indicate in the receptacle label the actual weight;
 - b. Check and validate the following receptacle label information against dispatch document/s: 1) origin and destination country; 2) receptacle seal number, if available; 3) date of dispatch; 4) dispatch number; 5) number of damaged receptacles received;
 - c. Open the damaged receptacle for inventory of the postal items inside;
 - d. Weigh all postal items in the receptacle, compare the actual weight against declared weight in the item label, and indicate in the item label and dispatch document/s the actual weight;
 - e. Check and validate the item label against the dispatch documents: 1) origin and destination country; 2) item number; 3) weight; 4) number of postal items in the receptacle; and
 - f. Segregate postal items in good condition without weight discrepancy, good condition with weight discrepancy and damaged postal items.

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- 205.5.4. The Postal Inspector, in the presence of the Carrier, Customs Guard, Customs Examiner and Postal Service Officer, shall determine immediately if the following is with or without evidence of pilferage/theft:
- a. Postal items with good external packaging condition with or without weight difference; and
 - b. Damaged postal items with or without weight difference.

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- 205.5.4.1 The Postal Inspector shall:
- a. Refuse the above postal items with evidence of pilferage/theft and record the same in the dispatch document/s;
 - b. Open the postal item for inventory and check of the content/s against affixed Customs Declaration/enclosed document;
 - c. Prepare the Certificate of Violated Postal Items at CWO (BOC-PHLPost Form No. 006);
 - d. Reseal the postal item; and
 - e. Place in a secured area said postal items pending the approval of the District Collector of Customs of the re-exportation of same to the origin postal operator.

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205.5.4.2. The Postal Service Officer, Postal Inspector, Customs Examiner, Customs Guard and Carrier shall sign over printed name and position, indicating the date and time,

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the Inventory Report of Irregular/Damaged Postal Item, Boat Note and dispatch document/s.

205.5.4.3. The Postal Service Officer shall prepare the Verification Note (CN 43), with copy of the Certificate of Violated Postal Item at CWO (BOC-PHLPost Form No. 006) which is an inventory of all damaged postal item and send the same to origin postal operator within twenty-fours (24) hours upon discovery.

205.6. PROCEDURE FOR THE MISROUTED/MISSENT POSTAL DISPATCHES TRANSPORTED AT CWOs

205.6.1 The Postal Service Officer shall:

- a. Refuse acceptance of the misrouted/missent postal dispatches transported to CWOs by Carriers and record same in the Boat Note and dispatch document/s, if applicable;
- b. Prepare BOC-PHLPost Form No. 003, Certificate of Misrouted Postal Dispatches at CMEC/FSMDC;
- c. Place in a secured area above dispatches pending the approval of the District Collector of Customs of the re-exportation of same to the origin postal operator;
- d. Upon approval of the District Collector of Customs, the postal dispatches shall be immediately turned-over to the Customs Guard; and
- e. Render Verification Note with copy of BOC-PHLPost Form No. 003 and send the same to origin postal operator within twenty-fours (24) hours upon discovery.

205.6.2 The Customs Guard shall immediately turn over to the Carriers' representative the misrouted/missent postal dispatches for transport to the origin and/or final destination country.

205.7. PROCEDURE FOR THE POSTAL DISPATCHES TRANSPORTED AT CWOs NOT INCLUDED IN THE DISPATCH DOCUMENTS

205.7.1 Should the postal dispatch, upon unloading at the CWO, be found to be not included in the dispatch documents, the Carrier representative shall prepare the Substitute Delivery Bill (CN 46).

205.7.2 The Postal Service Officer shall:

- a. Receive the postal dispatches in the Substitute Delivery Bill (CN 46);
- b. Provide copy of Substitute Delivery Bill (CN 46) to the Customs Examiner; and
- c. Render Verification Note with copy of the dispatch document/s, and send the same to origin postal operator within twenty-four (24) hours upon discovery.

SECTION 206. CONTINUITY CLAUSE

206.1. To fulfill the intent as embodied in the declaration of principles in this 2016 MOA and its IRR, a joint BOC and PHLPost permanent committee, hereafter

referred to as "JOINT COMMITTEE", is hereby created with the following mandates:

- a. To execute and monitor the implementation of this 2016 MOA and its IRR;
- b. To revise, amend and/or develop the contents of the 2016 MOA and its IRR from time to time as it becomes necessary and/or technological innovations as the need arises;
- c. To jointly recommend to the Commissioner of Customs and/or Postmaster General strategic actions and new policies and/or procedures to fulfill the intents the 2016 MOA and its IRR as embodied in the declaration of principles; and
- d. To discuss, deliberate and/or settle any differences, conflict/s, disagreement and/or grievances that may arise by any of Parties and exhaust all administrative remedies prior to termination of the 2016 MOA and its IRR.

206.2. The Joint Committee shall be composed of the Chairman, Vice-Chairman and five (5) members.

206.2.1. The Chairmanship of the Joint Committee shall be rotated every two (2) years.

206.2.2. The first Chairman shall be from PHLPost for a period of two (2) years from the date of its creation to be succeeded by the BOC and alternating thereafter.

206.2.3. The first Vice-Chairman shall be from the BOC for a period of two (2) years from the date of its creation to be succeeded by PHLPost and alternating thereafter.

206.2.4. The Chairman and Vice-Chairman shall be at least the second (2nd) highest ranking officer of BOC and PHLPost.

206.3. The Chairman has the right to the majority membership during his/her tenure by the appointment of the three (3) members of the Joint Committee from BOC and PHLPost.

206.4. The five (5) members shall be at least fourth (4th) ranking officer from: 1) Finance; 2) Information Technology; and 3) Operations of BOC and PHLPost.

SECTION 207. MISCELLANEOUS PROVISIONS

207.1. This 2016 MOA and its IRR shall supersede and repeal the 2014 MOA, including all circulars, memoranda, and issuances in conflict herewith.

207.2. The Parties hereto may, by mutual consent, initiate steps to amend the scope and content of this 2016 MOA and its IRR, which shall be made in writing and signed by the Parties. Any amendment to this 2016 MOA and its IRR shall not be valid unless mutually agreed upon by both Parties and reduced in writing.

207.3. All postal dispatches and/or postal items arriving at the Philippine port of entry noted in the Carrier's manifest and destined for transshipment to another foreign port shall be covered by a separate IRR.

207.4. A One-Stop Shop or Partners' Lounge shall be established at the Offices of Exchange for all authorized government agencies/authorities that are responsible in the verification and confirmation of suspected, regulated and prohibited items under the customs acts and postal regulations, namely:

<i>Government Agency</i>	<i>Acronym</i>
a. Bangko Sentral ng Pilipinas	BSP
b. Bureau of Animal Industries	BAI
c. Bureau of Fisheries and Aquatic Resources	BFAR
d. Bureau of Internal Revenue	BIR
e. Bureau of Plant Industry	BPI
f. Bureau of Quarantine	BOQ
g. Department of Agriculture	DA
h. Department of Environment and Natural Resources	DENR
i. Department of Trade and Industry	DTI
j. Food and Drugs Administration	FDA
k. National Telecommunications Commission	NTC
l. Optical Media Board	OMB
m. Philippine Drug Enforcement Agency	PDEA
n. Philippine National Police	PNP

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207.5. The accounting and procedures on the collection and deposit of the customs duties, taxes and other charges shall be reviewed and/or amended from time to time as it becomes necessary and/or government accounting and auditing regulations require it.

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207.6. The PHLPost in coordination with BOC and BTr shall develop a computerized system/application wherein the database of all postal items processed by the CWOs shall be stored/maintained/archived and reports relating to the CWOs shall be generated.

- 207.6.1. The minimum data fields in the said database shall be the following:
- a. Name and address of the addressee/claimant;
 - b. Tracking number of the postal item;
 - c. Informal entry number and date issued for the postal item;
 - d. Details of the customs duties, taxes and other charges collected from and/or paid by the addressee/claimant;
 - e. BOC Official Receipt number, date and amount of the customs duties, taxes and other charges.

[Signature]

SECTION 208. TRANSITORY PROVISIONS

208.1. The Joint Committee shall prepare and implement a Closure Plan of the existing Customs Office in Post Offices, hereinafter referred to as '**CUSTOMS POSTAL OFFICE**', nationwide as soon as the 2016 MOA and its IRR is signed.

208.2. Before closure of Customs Postal Offices nationwide and/or centralization of customs examination, assessment and/or appraisal, and operations of the CWOs:

[Signature]

208.2.1. The Customs Examiner and the Postmaster/head of Post Offices shall conduct an inventory of all postal items pending claim by addressees/recipients or awaiting customs examination;

- 208.2.2. The Customs Examiner shall:
 - a. Examine postal items for release to addressees/claimants in the presence of the designated Post Office personnel;
 - b. Assess and/or appraise postal items subject to customs duties, taxes and other charges;
 - c. Issue Customs Assessment and Postal Charges for postal items for collection of customs duties, taxes and other charges;
 - d. Turnover under receipt to the Postmaster and/or head of the Post Office the postal items for collection of customs duties, taxes and other charges;
 - e. Issue the corresponding Informal Entry based on the Report of Collection of the Customs Duties, Taxes and Other Charges by the delivery Post Offices; and
 - f. Turnover to PHLPPost the Informal Entry issued for delivery to addressees/claimants.

- 208.2.3. The Postmaster and/or head of the Post Office shall:
 - a. Issue Letter Notice to addressee/claimant of postal items for collection of customs duties, taxes and other charges;
 - b. Provide to the addressee/claimant the original copy of the Informal Entry issued by the Customs Examiner;
 - c. Collect the customs duties, taxes and other charges from the addressees/claimants;
 - d. Issue the corresponding BOC Official Receipt for the customs duties, taxes and other charges as well as PHLPPost Office Receipt for postal charges collected;
 - e. Handover the postal item upon payment of customs duties, taxes and other charges, and postal charges by the addressee/claimant;
 - f. Deposit the next banking day to BTr authorized depository bank the customs duties, taxes and other charges, and postal charges collected; and
 - g. Render report of the collection of customs duties, taxes and other charges on postal items to the Area Office.

208.3. Closure of Customs Postal Offices nationwide and/or centralization of customs examination, assessment and/or appraisal, and operations of the CWOs:

208.3.1. The Customs Examiner and the Postmaster/head of Post Office shall:

- a. Conduct an inventory of all remaining postal items pending claim by addressees/claimants; and,
- b. Forward under receipt to SMED-CWO the remaining postal items pending claim by addressees/claimants.

208.3.2. Upon arrival at SMED-CWO, the postal personnel shall:

- a. Segregate the postal items by dispatching OEs – AMED, EMED or SMED;
- b. Forward under receipt the postal items dispatched by AMED and EMED to CMEC-CWO Customs Examiner; and,
- c. Turnover to Customs Examiner of SMED-CWO the postal items dispatched by SMED.

208.3.3. The Customs Examiner of CWOs shall start abandonment proceedings of turned over postal items.

SECTION 209. TERMINATION PROVISIONS

209.1. Should the need arises due to chronic difficulties in fulfilling the objectives and operations of the 2016 MOA and IRR, the BOC and PHLPost agree to draw down these joint operations:

209.1.1. The BOC or PHLPost shall be authorized to unilaterally rescind the 2016 MOA and its IRR provided any of the following conditions are met:

- a. The PHLPost or the BOC has consistently not fulfilled its obligations as set out in 2016 MOA and its IRR;
- b. The PHLPost failed to remit through the BOC's authorized government depository bank the duties and taxes collected from the addressee/claimant within the agreed specified period; and/or
- c. The BOC and the PHLPost decide that the operations of the 2016 MOA and its IRR are impossible to be fulfilled due to new legislation, regulations and policy directions.

209.1.2. Either BOC or PHLPost shall inform the other in writing sixty (60) days prior to the intention to terminate the 2016 MOA and its IRR.

209.1.3. The PHLPost and the BOC shall constitute a technical working group composed of officers of the Customs Office and OE CWOs to review, recommend and monitor appropriate actions that will resolve the chronic difficulties in fulfilling the objectives of the 2016 MOA and its IRR.

- a. Should the 2016 MOA and its IRR fail, the said PHLPost and BOC technical working group shall recommend the appropriate transitional activities.

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SECTION 210. ANNEXES

Annex 1. CEP C 1 2011.1-doc 11

Annex 2. CMO No. 10-2015 dated 10 April 2015 on the Mandatory Submission of Manifest for Air Cargo

Annex 3. CMO No. 19-2015 dated 30 June 2015 on the Revised Procedures for the Mandatory Submission of Electronic Sea Manifest in the E2M before the Arrival of the Carrying Vessel

[Handwritten signature]

SECTION 211. REFERENCES

1. Framework for a Service Agreement, CEP C 1 2011.1-Doc 11c. Annex 1, Universal Postal Union
2. Manual on Cargo Clearance Process (E2M Customs Import Assessment System)
3. Revised Customs Port Operations Manual
4. Tariff and Customs Code of the Philippines
5. The Philippine Customs Guide 2013

[Handwritten signature]

SECTION 212. EFFECTIVITY CLAUSE

212.1. This 2016 IRR shall take effect after signing hereof by both Parties subject to periodic review by a committee composed of PHLPost and BOC Personnel as frequently as necessary but not less than once every three (3) years.

Signed by:

FOR THE BUREAU OF CUSTOMS:

FOR THE PHILIPPINE POSTAL CORPORATION:

Alberto D. Lina
ALBERTO D. LINA
Commissioner

Joel L. Otarra
JOEL L. OTARRA
Corporate Officer In-Charge



JUN 29 2016

Signed in the Presence of:

Exequiel C. Cempron
EXEQUIEL C. CEMPRON
Deputy Commissioner - IAG

Luis D. Carlos
LUIS D. CARLOS
APMG for Marketing & Management Support Services

SUBSCRIBED AND SWORN to before me this ____ day of _____ 2016, Affiants exhibited to me their government-issued ID bearing their photo and signature, viz.:

Jo

Name	ID Type, Number and Expiration
1. Albert D. Lina	
2. Joel L. Otarra	
3. Exequiel C. Cempron	
4. Luis D. Carlos	

Doc. No. _____;
Page No. _____;
Book No. _____;
Series of 2016



**CERTIFICATE OF DAMAGED POSTAL DISPATCH
WITHOUT CARRIER'S INCIDENT REPORT
AT AIRPORT/SEAPORT**



Date : _____
Control No. : CDPDWCIR-PORT YYMMDD-XX (CDPDWCIR-PORT 160314-01)

Dispatch No. : _____
Flight/Voyage No. : _____
Origin Country / OE : _____
Arrival Date: : _____
Receiving Postal Facility : _____

Receptacle No.	Declared Weight in Kilos (Based on Dispatch Label)	Actual Weight (In Kilos)	Description of Damage

This is to certify that the above mentioned damaged postal dispatches are without Carrier's Incident Report/s issued by the transit and/or last port of embarkation. Accordingly, the undersigned shall NOT forward said dispatches to the concerned CWOs and shall return to the origin destination at the cost of the airline/shipping line.

Moreover, if any manifestation or representation made in any of above mentioned information is false, fraudulent, misleading, faulty and/or inaccurate, this Certificate of Damaged Postal Dispatches Without Carrier's Incident Report at Airport/Seaport shall be deemed nullified and voided, without prejudice to any legal action that this Bureau may pursue against the person responsible for such misrepresentation.

Certified true and correct:

Signature over Printed Name
Authorized representative, Airline/Shipping Line
(Ramp Supervisor for Airport)

Witnessed by:

Signature over Printed Name
Customs Guard

Signature over Printed Name
Mail Agent/Ground Handler (Airline)/Freight Forwarder or
its Agent (Shipping Line)

Approved by:

Signature over Printed Name
Chief, AOD/PID or his/her representative

[Handwritten signatures]



CERTIFICATE OF MISROUTED/MISSENT POSTAL DISPATCH AT AIRPORT/SEAPORT



Date :
Control No. : CMPD-PORT YYMMDD-XX (CMPD-PORT 160314-01)

Dispatch No. :
Flight/Voyage No. :
Origin Country / OE :
Arrival Date: :
Receiving Postal Facility :

Table with 3 columns: Receptacle No., Declared Weight (Based on Dispatch Label) (In Kilos), Correct Destination. Multiple empty rows for data entry.

This is to certify that the above mentioned misrouted/missent postal dispatch is/are not accepted. Accordingly, the undersigned shall NOT forward said dispatches to the concerned CWOs and shall return to the correct destination at the cost of the airline/shipping line.

Moreover, if any manifestation or representation made in any of above mentioned information is false, fraudulent, misleading, faulty and/or inaccurate, this Certificate of Misrouted/Missent Postal Dispatch at Airport/Seaport shall be deemed nullified and voided, without prejudice to any legal action that this Bureau may pursue against the person responsible for such misrepresentation.

Certified true and correct:

Signature over Printed Name
Authorized representative, Airline/Shipping Line
(Ramp Supervisor for Airport)

Witnessed by:

Signature over Printed Name
Customs Guard

Signature over Printed Name
Mail Agent/Ground Handler (Airline)/Freight Forwarder or its Agent (Shipping Line)

Approved by:

Signature over Printed Name
Chief, AOD/PID or his/her representative

Handwritten signatures and initials at the bottom of the page.



CERTIFICATE OF POSTAL DISPATCH WITHOUT LABEL AT AIRPORT/SEAPORT



Date:
Control No.: CPDWL-PORT YYMMDD-XX (CPDWL-PORT 160314-01)

Flight/Voyage No.:
Last Port of Embarkation:
Arrival Date:

Table with 3 columns: No., Actual Weight (In Kilos), Remarks. The table is currently empty.

This is to certify that the above mentioned postal dispatch without label is/are not accepted. Accordingly, the undersigned shall NOT forward said dispatches to the concerned CWOs and shall return to the carrier/vessel at the cost of the airline/shipping line.

Moreover, if any manifestation or representation made in any of above mentioned information is false, fraudulent, misleading, faulty and/or inaccurate, this Certificate of Postal Dispatches Without Label shall be deemed nullified and voided, without prejudice to any legal action that this Bureau may pursue against the person responsible for such misrepresentation.

Certified true and correct:

Signature over Printed Name
Authorized representative, Airline/Shipping Line
(Ramp Supervisor for Airport)

Witness:

Signature over Printed Name
Customs Guard

Signature over Printed Name
Mail Agent/Ground Handler (Airline)/Freight Forwarder or its Agent (Shipping Line)

Approved by:

Signature over Printed Name
Chief, AOD/PID or his/her representative

Handwritten signatures of the authorized representative, witness, and chief.



CERTIFICATE OF DAMAGED POSTAL DISPATCHES DURING UNLOADING AND/OR TRANSPORT FROM AIRPORT/SEAPORT TO CWOs



Date :
Control No. : CDPDUT-PORT YYMMDD-XX (CDPDUT-PORT 160314-01)
Dispatch No. :
Flight/Voyage No. :
Origin Country / OE :
Arrival Date: :

Table with 4 columns: Receptacle No., Declared Weight (In Kilos), Actual Weight (In Kilos), Remarks. The table contains 10 empty rows.

This is to certify that the above mentioned postal dispatches were damaged during unloading and/or transport from seaport/airport. Accordingly, the undersigned shall forward said dispatches to the concerned CWOs

Moreover, if any manifestation or representation made in any of above mentioned information is false, fraudulent, misleading, faulty and/or inaccurate, this Certificate of Damaged Postal Dispatches during Unloading and/or Transport from Airport/Seaport to CWOs shall be deemed nullified and voided, without prejudice to any legal action that this Bureau may pursue against the person responsible for such misrepresentation.

Certified true and correct:

Signature over Printed Name
Authorized representative, Airline/Shipping Line
(Ramp Supervisor for Airport)

Witness:

Signature over Printed Name
Customs Guard

Signature over Printed Name
Mail Agent/Ground Handler (Airline)/Freight Forwarder or its Agent (Shipping Line)

Approved by:

Signature over Printed Name
Chief, AOD/PID or his/her representative

Handwritten signatures and initials at the bottom right of the page.



CERTIFICATE OF DAMAGED POSTAL DISPATCHES WITH / WITHOUT CARRIER'S INCIDENT REPORT AT CWOs



Date:
Control No.: CDPDWOCIR-CWO YYMMDD-XX (CDPDWOCIR-CWO 160314-01)

Dispatch No.:
Flight/Voyage No.:
Origin Country / OE:
Arrival Date:
[] With Carrier's Incident Report
[] Without Carrier's Incident Report

Table with 4 columns: Receptacle No., Declared Weight (In Kilos), Actual Weight (In Kilos), Remarks. Multiple empty rows for data entry.

This is to certify that the above mentioned postal dispatches were damaged and with/without Carrier's Incident Report. Accordingly, the undersigned shall re-export to origin desitination at the cost of the airline.

Moreover, if any manifestation or representation made in any of above mentioned information is false, fraudulent, misleading, faulty and/or inaccurate, this Certificate of Damaged Postal Dispatches With/Without Carrier's Incident Report at CWOs shall be deemed nullified and voided, without prejudice to any legal action that this Bureau may pursue against the person responsible for such misrepresentation.

Certified true and correct:

Signature over Printed Name
Customs Guard

Witnesses:

Signature over Printed Name
Receiver BOC

Signature over Printed Name
Receiver PHLPost

Recommending Approval

Signature over Printed Name
Port Collector, CWO

Approved by:

Signature over Printed Name
District Collector NAIA/MICP

Handwritten signatures and initials at the bottom of the page.



**CERTIFICATE OF VIOLATED POSTAL ITEM
AT CWO**



Date : _____
 Control No. : CVPI-CWO YYMMDD-XX (CVPI-CWO 160314-01)
 Dispatch No. : _____ With Without Customs Declaration
 Flight/Voyage No. : _____ With Without Weight Discrepancy
 Origin Country / OE : _____
 CWO Receipt Date: _____
 Total Declared Weight : _____
 Total Actual Weight : _____

Particulars / Content					
Declared	Actual Weight (in Kg)	Remarks	Found	Actual Weight (in Kg)	Remarks

This is to certify that the above mentioned postal item was found violated. Accordingly, the undersigned shall re-export it to its origin destination.

Moreover, if any manifestation or representation made in any of above mentioned information is false, fraudulent, misleading, faulty and/or inaccurate, this Certificate of Violated Postal Item shall be deemed nullified and voided, without prejudice to any legal action that this Bureau may pursue against the person responsible for such misrepresentation.

Certified true and correct:

 Signature over Printed Name
 PHLPost ISD Personnel

Witnesses:

 Signature over Printed Name
 Receiver BOC

 Signature over Printed Name
 Receiver PHLPost

Recommending Approval

 Signature over Printed Name
 Port Collector, CWO

Approved by:

 Signature over Printed Name
 District Collector NAIA/MICP

Handwritten signatures and initials:
 [Signature] [Signature] [Signature] [Signature]

BOC-PHLPost Form No. 007



REPORT ON SEIZED POSTAL ITEMS



Yes

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Date : _____
CWO : _____

Item Tracking No. (if applicable)	Origin Country, if without Item Tracking No. /provided Local Tracking Number	Sender		Addressee		Description of Content(s)	Actual Weight (In kg)	Remarks
		Name	Address	Name	Address			

Certified true and correct:

Name & Signature
PHLPost

Name & Signature
BOC

Recommending Approval:

Received for Issuance of Warrant of Seizure and Detention:

Name & Signature
Port Collector, CMEC/FSMDC

Name & Signature
District Collector, NAIA/MICP

Postal Items received:

Name & Signature
Auction & Cargo Disposal Division, BOC

Note:
> After receipt, the District Collector will issue Warrant of Seizure

[Handwritten signature]



INSPECTION AND TURNOVER REPORT OF PROHIBITED ITEMS



Date : _____
 Item Tracking No., if applicable : _____
 Origin Country : _____
(If without Item Tracking Number/provided Local Tracking Number)
 Addressee Name : _____
 Address : _____

[Handwritten signature]

Description of the Prohibited Item	Actual Weight (In Grams)	Count/Quantity	Indicate if Precious or Non- Precious	Declared Value	Estimated Value	Remarks
1.						
2.						
3.						
4.						
5.						

[Handwritten mark]

Certified true and correct:

[Handwritten mark]

 Signature over Printed Name
 Customs Police

 Signature over Printed Name
 Postal Inspector

Turnover by:

 Signature over Printed Name
 Port Collector, CWO

 Signature over Printed Name
 Customs Police

Prohibited Item received:

 Signature over Printed Name
 Authorized Government Agency/Authority

copies to 1. District Collector 2. APMG for Operations

[Handwritten signature]



**MONTHLY REPORT OF UNCLAIMED POSTAL ITEMS
FOR COLLECTION OF CUSTOMS DUTIES, TAXES AND OTHER CHARGES
AT DELIVERY OFFICES/POST OFFICES**

Item Tracking No. (if applicable)	Origin Country (if without Item Tracking Number/provided with Local Tracking Number)	Addressee		Description of Content(s)	Actual Weight (In kg)	Remarks
		Name	Address			

[Handwritten marks: 100, A]

Certified true and correct:

Postal Items Received from PHLPost

Name & Signature
PHLPost

Name & Signature
BOC

Recommending Approval:

Received for Issuance of Decree of Abandonment:

Name & Signature
Port Collector, CMEC/FSMDC

Name & Signature
District Collector

Postal Items received:

Name & Signature
Auction & Cargo Disposal Division, BOC

[Handwritten signatures]



MONTHLY REPORT OF UNCLAIMED POSTAL ITEMS
FOR COLLECTION OF CUSTOMS DUTIES, TAXES AND OTHER CHARGES AT CWO



[Handwritten signature]

Item Tracking No. (if applicable)	Origin Country (if without Item Tracking Number/provided with Local Tracking Number)	Addressee		Description of Content(s)	Actual Weight (In kg)	Remarks
		Name	Address			

[Handwritten mark]

Certified true and correct:

Name & Signature
BOC

Recommending Approval:

Name & Signature
Port Collector, CMEC/FSMDC

Postal Items received:

Name & Signature
Auction & Cargo Disposal Division, BOC

Received for Issuance of Decree of Abandonment:

Name & Signature
District Collector

[Handwritten signature]

[Handwritten signature]



Assessment, Notification and Confirmation of Customs Duties, Taxes and other Charges, Including Required Clearances, Licenses, Permits and/or Other Documents; and Postal Handling Charges



DATE: _____ Tracking No.: _____
 NAME: _____ Foreign Exchange Rate to Peso: _____
 ADDRESS: _____

A. COMPUTATION OF CUSTOMS DUTIES, TAXES AND OTHER CHARGES
 The basis of the dutiable value of the item/s as described below shall be Section 201 of the TCCP.

ITEM DESCRIPTION	Cost	Ins	Freight	Other Charges	Total CIF (Foreign Rate x Peso Rate)	Tariff Rate	Customs Duty (CIF - Dutiable Value x Tariff Rate)
1.					FR		
					PHP		
2.					FR		
					PHP		
3.					FR		
					PHP		
4.					FR		
					PHP		
5.					FR		
					PHP		
Total Dutiable Value in Peso						Total Customs Duty in Peso	

Add:

TOTAL DUTIABLE VALUE	PHP	_____
TOTAL CUSTOMS DUTIES	PHP	_____
EXCISE TAX	PHP	_____
DOCUMENTARY STAMPS	PHP	_____

Total:

TOTAL LANDED COST (TLC)	PHP	_____
-------------------------	-----	-------

Multiply 12%

VALUE ADDED TAX	PHP	_____
-----------------	-----	-------

SUMMARY:

CUSTOMS DUTY	PHP	_____
VALUE ADDED TAX		_____
EXCISE TAX		_____
DOCUMENTARY STAMPS		_____
TOTAL PHP		_____

This is a system-generated document and no signature is required

B. INCLUDING REQUIRED CLEARANCES, LICENSES, PERMITS AND/OR OTHER DOCUMENTS

Please submit documents to this email address: cnu@phlpost.gov.ph / concerned CWO email address

Clearances/Licenses		Permits		Other Documents	
Document Name	Date and Time Submitted	Document Name	Date and Time Submitted	Document Name	Date and Time Submitted

This is a system-generated document and no signature is required

C. COMPUTATION OF POSTAL HANDLING CHARGES

Presentation Charges	PHP	_____
CWO Charges	PHP	_____
Delivery Fee, if applicable	PHP	_____
TOTAL	PHP	_____
Multiply: VAT - 12%	PHP	_____
AMOUNT PAYABLE	PHP	_____

D. NOTIFICATION OF THE ADDRESSEE/CLAIMANT

Please be advised that this postal item must be confirmed within thirty (30) days from date of its discharge from the aircraft/vessel otherwise this shall be deemed abandoned in favor of the government. (Section 1801 of the TCCP AS amended).

The confirmation through any of the above mentioned notification methods shall be deemed an acceptance of the addressee/claimant of the 1) computation of the customs duties, taxes and other charges, 2) Submission of the required clearances, licenses, permits and/or other documents, and 3) computation of the postal charges.

Notification Method	Attempt						Confirmation	
	1st		2nd		3rd		Date	Time
	Date	Time	Date	Time	Date	Time		
SMS								
Telephone/Mobile								
Email								
Facsimile								
Mail								

E. CONTACT

For additional information and/or clarification:

- a. Email - CWO official email
- b. Telephone
- c. Mobile
- d. Office Address

This is a system-generated document and no signature is required

