



Republic of the Philippines  
Department of Finance  
Bureau of Customs  
1099 Manila

5 July 2017

**MEMORANDUM**

**TO : ALL DISTRICT COLLECTORS  
ALL DEPUTY COLLECTORS  
ALL OTHERS CONCERNED**

**SUBJECT : Manual Process for Consumption Entries and  
Transit Cargoes Loaded in Maersk Lines' Vessels  
without Manifest Submitted To the Bureau**

This manual procedure is only applicable to those shipment loaded into Maersk Lines' vessels without manifest submitted to the Bureau due to ransomware.

**1. Manual Procedure for Transit Cargoes**

**1.1 Declarant shall lodge Transit Single Administrative Document (TSAD)**

The declarant shall lodge TSAD in E2M Customs System to determine the availability of Bill of Lading (B/L). In case the B/L is not available, procedures from No. 1.2 shall be followed.

**1.2 Filling-up of TSAD by the Declarant**

- 1.2.1 The declarant shall fill up the TSAD using the Value Added Service Provider Front-end system and have it printed in one sheet of paper with the front and back page containing all the information as what is indicated in the old IEIRD form.
- 1.2.2 Proceed to PEZA Field Office for authentication of approved electronic import permit (e-IP);
- 1.2.3 In case of Bonded Warehouse bound cargoes/shipment, proceed to the account officers for verification in the list of importables; and
- 1.2.4 Submit TSAD to BOC together with the Bill of Lading (if available only), Packing List, Commercial Invoice, Authenticated e-IP, and other documents as necessary.

**1.3 Processing of TSAD in the Office of the Deputy Collector for Operations**

- 1.3.1 The receiving clerk of the Office of the Deputy Collector for Operations or equivalent office will do the following:
  - 1.3.1.1 Receive the TSAD and all the required attachments and stamp TSAD as "Received" and indicate the date and time, name and signature of the person who receive the said documents;

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1.3.1.2 Assign the manual control number to ensure that all TSAD processed manually are accounted for;

1.3.1.3 Forward the TSAD together with the attached documents to the Deputy Collector for Operations.

1.4 The Deputy Collector for Operations will assign the said TSAD to the examiner.

1.5 The examiner shall perform the following:

1.5.1 Check the accuracy of the information of TSAD in the attached Bill of Lading (if available), Commercial Invoice and Packing List

1.5.2 Check the sufficiency and validity of bonds based on existing customs laws, rules and regulations otherwise posting of additional bond is required;

1.5.3 Check if all the declared items in TSAD, packing list and commercial invoice tallies with the approved e-IP / list of importable by the zones, otherwise payment of customs duties and tax shall be computed; and

1.5.4 Sign the TSAD and forward to the Appraiser.

1.6 The Appraiser shall do the following:

1.6.1 Review the TSAD, the value indicated and together with the attached documents. If there is no discrepancy, sign the TSAD otherwise discuss the matter with the Examiner; and

1.6.2 Once the file is updated, forward the TSAD to the Deputy Collector for Operations.

1.7 The Deputy Collector for Operations will sign the TSAD and stamp it "For Manual Release Pending OLRs".

1.8 The Deputy Collector for Operations is mandated to submit official report to the District Collector and MISTG Deputy Commissioner for all TSAD manually processed and released for the day.

1.9 The Deputy Collector for Operations is mandated to ensure that all TSAD processed and released manually without payment shall be processed online when the E2M system or stakeholder's system is back to its normal operations.

1.10 Releasing of Cargo

1.10.1 The declarant will bring the signed TSAD with stamped "For Manual release Pending OLRs" to the temporary transit shed for release of cargo.

1.10.2 Port / Zone of Destination

The assigned Examiner at the Port / Zone of destination shall perform the assigned task as mandated by existing customs laws, rules and regulations.

1.11 Back to Normal Operations of Maersk Manifest System

The declarant is mandated to lodge the TSAD online when the corresponding B/L is available in the E2M Customs System. Then normal processing of entry shall follow.

## **2. Manual Procedure for Consumption Entries.**

### 2.1 Operational Provisions

#### 2.1.1 Entries not yet encoded in the E2M

##### 2.1.1.1 Entry Processing Unit

2.1.1.1.1 All shipments shall be treated as Selected. The Importer/Customs Broker shall submit the Single Administrative Document (SAD) together with the required shipping documents to the EPU. The EPU shall stamp "Received" on the original working copy of the SAD, indicating the date and time of receipt and then sign the same as evidence of receipt. EPU shall then assign a unique key to the declaration in lieu of the entry number (ex.MP05142013-1-C-P02B, where MP stands for manual procedure-date-series and the code C for consumption or W for warehousing and the Port Code). The working copy and attachments will then be forwarded to the Division/Section.

2.1.1.2 Assignment of entries shall be based on the following criteria:

2.1.1.2.1 Single Commodity-shall be based on the Tariff Heading.

2.1.1.2.2 Multiple Commodities-

- Different Tariff Heading-shall be based on the commodity with the highest value;
- Different Tariff Heading, same value-shall be based on the commodity with the higher rate of duty;
- Different Tariff Heading, same value, same rate of duty-shall be based on the commodity with a tariff heading that comes later.

2.1.1.3 Assessment Division/ Section

2.1.1.3.1 Assigned Clerk shall receive SAD and supporting documents from EPU and shall forward the same to the COO V who will then assign a COO III for that shipment.

2.1.1.3.2 The assigned COO III shall check the documentation and conduct physical examination. Thereafter, He/she shall indicate his/her findings in the examination return. The assigned COOIII shall manually compute

the duties and taxes and all other fees subject to the approval of the COO V. COO III/ COO V shall then affix their signature in the space provided for at the back of the SAD. Importations of Super Green Lane (SGL) accredited importers shall be exempted for examination.

- 2.1.1.3.3 COO III shall issue an Order of Payment (OP) in two (2) copies, one for the in-house bank and the other for the SAD, indicating there in the EPU assigned unique key and other required information. COO III/ COO V shall both stamp and affix their signature in the OP.
  - 2.1.1.3.4 Assigned clerk shall transmit the OP and SAD to the Collection Division of the port concerned.
  - 2.1.1.3.5 After payments confirmation based on the transmitted documents from the Collection Division, the COO V and the Chief, Formal Entry Division shall recommend to the District Collector for the Manual Release based on the Order of Payments and the Official Receipt and other pertinent documents.
  - 2.1.1.3.6 Manual Release shall be approved by the District Collector as recommended by the COO V and the Chief, Formal Entry Division.
  - 2.1.1.3.7 The SAD of manually processed shipment shall be put on suspense file for encoding into the E2M once the system gets back online.
- 2.1.1.4 Collection Division
- 2.1.1.4.1 Assigned Clerk shall receive the OP and SAD with the supporting documents from the Division/Section. A copy of the OP shall be given to the importer/broker for the payment to the in-house bank.
  - 2.1.1.4.2 In-House bank, shall accept payment in cash or by Manager's Check based on the OP issued and shall issue the corresponding Official Receipt.
  - 2.1.1.4.3 After payment, assigned clerk shall receive the Official Receipt (OR) from the importer/broker. Payment shall be verified and the OP, OR and

the SAD shall be transmitted to the Section concerned.

- 2.1.1.5 Entry is already registered in the System  
Proceed to Par. 2.1.1.3
- 2.1.1.5 Entry is assessed but payment not debited  
Proceed to Par. 2.1.1.3.3
- 2.1.1.6 Entry is finally assessed but release instructions not generated. Proceed to Par. 2.1.1.3.5

2.2 Post Release Procedures

When the system gets back online, all entries manually process shall be encoded into the E2M by the Entry Processing Unit (for discussion). In as much as the duties and taxes had already been paid, updating of SAD shall be up to "ASSESSED" status. The unique key assigned by the EPU shall be encoded in a particular box to be provided by the MISTG to indicate that the entry has been manually processed.

**3. Audit Team**

The Audit Team comprised of MISTG, AOCG and Financial Service personnel shall come up with statistical report on the following:

- Total number of containers released
- Total number of entries processed manually
- Total collection per port processed manually
- Others

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