



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

CUSTOMS MEMORANDUM ORDER
NO. 28-2006

To All Deputy Commissioners
Service Chiefs, District Collectors
Collectors, Division Chiefs, Importers
Customs Brokers, Attorney-in-fact
Others Concerned

Subject Supplemental Guidelines on Containerized Cargo Information in the
implementation of CMO 20-2004 dated 30 June 2004 on the use of the
Revised Import Entry and Internal Revenue Declaration (IEIRD-BC Form
236)

I. Objectives:

1. To maximize revenues for the government.
2. To facilitate the document processing of containerized cargoes.
3. To prevent Customs fraud.
4. To promote the voluntary disclosure of pertinent import information to the Bureau of Customs.

II. Scope:

This applies to all containerized shipment consigned to one (1) importer/consignee. This is regardless of the number of bill of lading issued to one (1) consignee for a number of shipments loaded in the same container.

9x20
9x40
20x20
45x45

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III. General Provisions:

1. The importers/customs brokers are hereby required to fill the following additional information in Box# 31 of the IEIRD-BC Form 236:
 - Total containers per size
 - Container numbers with size
 - Specific description of the cargo
 - License or permit no(s), if necessary
2. The importers/brokers are required to apply for an amendment to the manifest in case of multiple bill of lading/s of the same registry with single consignee.

IV. Operational Procedures:

A. Additional Required Information

1. The Importer/Broker shall fill in Box# 31 with the following format:

a. Container Information

Indicate: # of cntrs. X 20' = total # of 20' cntrs
 Enumerate: container nos. of all 20-footer containers below the 20-footer category

Indicate: # of cntrs. X 40' = total # of 40' cntrs
 Enumerate: container nos. of all 40-footer containers below the 40-footer category

Indicate: # of cntrs. X 45' = total # of 45' cntrs
 Enumerate: container nos. of all 45-footer containers below the 45-footer category

GRAND TOTAL OF ALL CONTAINERS: _____

Example:

9 X 20' = 9 of 20' cntrs
 AAAA99999999; AAAA99999999; AAAA99999999; etc.
 9 X 40' = 9 of 40' cntrs
 AAAA99999999; AAAA99999999; AAAA99999999; etc.
 9 X 40' = 9 of 40' cntrs
 AAAA99999999; AAAA99999999; AAAA99999999; etc.

Where: 9 represent any no. from 0 to 999
 A represents any letters

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- b. Specific/Detailed Description of the cargo and license or permit no(s), if any, shall be declared below the Containerized Cargo Information in para IV A.1.a. above.
- 2. For multiple bills of lading with one (1) consignee under the same registry number, the Importer/broker shall have to request the office of the District Collector to allow the amendment of manifest prior to encoding of the IEIRD. Amendment of manifest shall follow the existing rules and regulations.
- 3. The Importer/Broker shall present the IEIRD to the Entry Encoding Center (EEC) or Value Added Network Provider (VAN) for encoding of all the information as declared. The same information shall be captured by the encoders in the "Declaration Additional Information Page" which can capture up to 4000 characters of text.
- 4. Encoders shall not accept declarations with incomplete information as prescribed in this order.
- 5. The importer/broker shall submit the IEIRD and its supporting documents to the Entry Processing Unit (EPU), Formal Entry Division (FED) or Warehousing Entry Division (WAD) or its equivalent office for documents verification:
 - a. The EPU Document Processor shall check if the Importer/Broker has complied with this order. If not, declaration shall be rejected.
 - b. The examiner/appraiser of the FED or WAD or its equivalent office shall conduct a document check of the required additional information in box#31. If not complied with, declaration shall be rejected.
- 6. Collection Division (CD) or Import Specialist Team (IST) shall also verify if the required additional information has been complied with for greenlane or SGL entries. If not, declaration shall be rejected.
- 7. If box# 31 of the IEIRD-BC Form 236 has the additional information as prescribed in this Order, the usual procedure in processing the declaration shall be followed. The examiner/appraiser shall view the "Declaration Additional Information Page" of the SAD in ACOS to check the information as declared and as manifested.

B. In case the declaration is rejected:

- 1. In case the EPU, FED, WAD, CD, IST or equivalent office rejects the IEIRD due to incomplete and/or inaccurate information as prescribed in

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this Order, the IEIRD shall be officially forwarded by the office concerned to the Office of the District Collector. The same shall be officially forwarded by the office of the District Collector to the Office of the Commissioner (OCOM).

2. The EPU, FED, WAD, CD, IST or equivalent office shall send a written notice addressed to the importer through his broker indicating the specific violation/s committed and what needs to be complied with.
 3. The written notice shall be duly received by the importer/broker. The procedure for the revision of the IEIRD is as follows: An affidavit (format attached) disclosing all the required complete and correct details shall be submitted by the importer through his broker duly signed by both to the Office of the Commissioner (OCOM) for clearance.
 4. The OCOM shall issue a clearance upon receipt of the affidavit from the importer/broker. The said clearance shall be made part of the IEIRD and all other pertinent documents to be returned to the concerned District Collector.
 5. The District Collector shall issue an order for the 100% examination of the subject cargo.
 6. The clearance issued by OCOM, photocopy of the IEIRD and all other attached documents shall be kept by the Section in the Port concerned. The examiner/appraiser shall encode the clearance control no. and the additional information as indicated in the affidavit in the "Declaration Additional Information Page".
 7. The examiner/appraiser shall subject the cargo to 100% examination and check the veracity of the affidavit against what was examined. If in case, there is discrepancy, existing laws and regulations shall prevail.
- C. The Systems Management Division (SMD) of the Technology Management Service (TMS), MISTG shall be responsible for training the EEC, encoders, VANS, Examiners/Appraisers and all concerned on the use and access to "Declaration Additional Information Page".

V. Sanctions:

Non-compliance to this Order shall result to the following sanctions:

1. Cargo shall be subjected to 100% examination upon the issuance of an order from the office of the District Collector;


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2. Concerned Customs personnel, importers/brokers and encoders shall be subjected to disciplinary action imposed by existing laws and regulations.

VI. *Effectivity:*

This Order shall take effect 15 days after date of signing.



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Napoleon L. Morales

NAPOLEON L. MORALES
Commissioner

Date signed: 17 AUG 06