



JUL 31 2009

**CUSTOMS MEMORANDUM ORDER**

No. 29-2009

**RE : STREAMLINING THE PROCEDURES FOR THE  
EXAMINATION OF SHIPMENTS APPREHENDED  
BY THE PRESIDENTIAL ANTI-SMUGGLING GROUP**

**I. OBJECTIVE:**

1. To provide procedures for the smooth joint examination of shipments apprehended by the Presidential Anti-Smuggling Group (PASG).
2. To ensure that such joint examination of shipments shall be conducted in a secure place and by trained personnel.
3. To enhance the collection revenue efforts of government without restricting trade facilitation.

**II. OPERATIONAL PROVISIONS:**

1. Upon receipt of the apprehension report of PASG by the District Collector of the port concerned, the same shall be forwarded to the Chief, Formal Entry Division (FED) or equivalent unit thereof, who shall request for the recall of the specific entry of the apprehended shipment.
2. The Chief, FED or of the equivalent unit shall assign the examiner (COO III) who will conduct the examination and bring the needed entry and proceed to the PASG impounding area where the apprehended articles/cargoes are for examination, together with the PASG operatives.
3. For the foregoing purpose, PASG shall provide a designated and secure examination area with sufficient equipment and personnel for the conduct of stripping and/or stuffing of cargoes. Such examination area should be sufficient to ensure the security of the cargo and prevent the deterioration thereof.
4. Upon completion of the examination, the COO III shall prepare an After Examination Report (AER) following the format in the return of findings portion at the back of the Import Entry which shall be signed by both COO III and the PASG operative/s who witnessed the actual physical examination conducted. In the event the PASG representative/s refuses to sign the AER, he shall state in writing his reason/s for not signing the same for the information and consideration of the District Collector.

5. Any additional duties and taxes imposable on the apprehended shipment shall be made based on the examination result, not on the voluntary offer made by the importer, broker or duly authorized representative.
6. Such additional duties and taxes to be paid shall be made to the Cash Division of the Port concerned which will indicate in the Official Receipt therefor the nature of the transaction and the details thereof pursuant to rules and regulations implemented by the Commission on Audit and other applicable laws, rules and regulations.
7. After examination, should violations of the TCCP or other laws, rules and regulations be discovered by the COO III and PASG representatives, they shall then make a recommendation for the issuance of a Warrant of Selzure and Detention, if warranted. Otherwise, they shall make the appropriate recommendations in accordance with applicable laws, rules and regulations. In both cases, the final decision on the recommendation rests on the District Collector of the port concerned.
8. In the event that no additional duties and taxes are assessed after the examination has been made nor any violation of the TCCP or other laws, rules and regulations has been found to have been committed, such shall be indicated in the AER for the information of the District Collector and importer/consignee concerned.

IV. AMENDATORY CLAUSE:

This Order amends and supersedes previous issuances on the matter.

V. EFFECTIVITY:

This Order shall take effect immediately.

**NAPOLEON D. MORALES**  
Commissioner



09-05461  
Napoleon D. Morales