



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

08 November 2006

CUSTOMS MEMORANDUM ORDER

NO. 35-2106

To : **All Collectors of Customs
All Others Concerned**

Subject: **Amendments to Customs Memorandum Order Nos. 62-93 as amended by CMO's 62-93-A, CMO 8-95 and CMO 5-97 (TRANSSHIPMENT OF FOREIGN CIGARETTES).**

The following amendments and modifications to the provisions of CMO No. 62-93 as amended by 62-93-A, CMO 8-95 and CMO 5-97 as herein specified are hereby made:

- I. Paragraph (6) of CMO 62-93-A, amending 62-93 is hereby further modified to read as follows:
 6. Transshipment cargoes consisting of imported foreign cigarettes, as an exception to Title II, 2.1 of Customs Memorandum Order No. 22-93 may be allowed to stay in port for a period not exceeding FIVE (5) days AFTER THEY HAVE BEEN DEVANNED, AND ITS CONTENTS VERIFIED IN ACCORDANCE WITH SEC II OF CMO 43-94 provided they shall remain under continuous guarding after which they shall be subject to charges imposed under Paragraph III of the same CMO No. 22-93, i.e., all such overstaying cargoes shall be assessed a supervision fee of P800.00 per container regardless of size, or P10.00 per revenue ton of breakbulk cargo, per day of extended stay to be paid by the shipping company to Customs upon their loading or withdrawal; provided, that where the port of discharge is not the port of actual loading for foreign transshipment, the period shall be TEN (10) days from the date of discharge of the last package. PROVIDED FURTHER THAT, THE ABOVE FEES SHALL NOT BE APPLIED AFTER THE CONTAINER HAS BEEN STRIPPED AND ALL ITS CONTENTS HAVE BEEN UNLOADED AND TRANSFERRED TO THE CUSTOMS SUPERVISED AND UNDERGUARDED WAREHOUSES WITHIN THE CUSTOMS AREA.

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II. Paragraph (5) of CMO 62-93 as amended by CMO 8-95 is likewise hereby further modified to read as follows:

5. The shipping company/agent who applied for the transshipment of such cargo shall, upon loading thereof unto the carrying vessel bound for its foreign destination submit in addition to the usual documentary requirements for purposes of clearance of a departing vessel, the following documents, namely:

1. Master's Cargo receipt/Mate's receipt (following the format as in Annex "A" hereof)
2. Customs Inspector's Certificate of Loading

III. The list of foreign imported cigarettes listed in CMO 8-95 as amended by CMO 5-97 is likewise modified as follows:

The following brands of foreign or imported cigarettes, namely:

1. Salem
2. Kent
3. Dunhill

whose domestic consumption over the years have ceased to be significant and they not being manufactured locally are hereby delisted from CMO 8-95 as amended by CMO 5-97.

All other customs issuances which are inconsistent herewith are deemed amended or modified accordingly.

This order shall take effect immediately.

NAPOLEON L. MORALES
Commissioner



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Napoleon L. Morales

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