



11 November 2013

**CUSTOMS MEMORANDUM ORDER**

NO. 8-2013

Pursuant to Section 608 of the Tariff and Customs Code of the Philippines, as amended, in relation to Republic Act No. 10121, otherwise known as the Philippine Disaster Risk Reduction and Management Act of 2010, the following rules and regulations are hereby issued creating a One-Stop Shop in the Bureau of Customs to expedite the processing and release of importations of donated relief goods/articles/equipment intended for calamity-declared areas and victims of disasters/calamities under Section 105 of the Tariff and Customs Code of the Philippines, as amended, and the prevailing provisions of the General Appropriations Act.

**I. SCOPE**

This guideline shall cover all importations of donated relief goods/articles/equipment intended for distribution to calamity-declared areas and victims of disasters/calamities.

**II. DEFINITION OF TERMS** – For purpose of this Memorandum Order, the following terms shall have the following meaning:

1. Relief – is the provision of interventions to alleviate, ease and/or mitigate a distressed and/or critical situation affecting persons, families, group or communities.
2. Donated Goods/Articles – shall cover food and non-food items responsive to any situation affecting disadvantaged or distressed individuals and families in order to meet their basic needs.
3. Duly Registered Relief Organization – any relief organization, not operated for profit, duly registered or accredited with the DSWD.
4. "One-Stop Shop" as used in this guideline shall consist of authorized representatives from the BOC, DSWD, DOE, DOH, DA, DND and other government agencies concerned.

**III. CREATION OF A "ONE-STOP SHOP"**

1. All District Collectors are hereby directed to establish a One-Stop Shop in their respective Ports which may be activated by the Commissioner of Customs as he may deem necessary. The One-Stop Shop shall be responsible for coordinating with other government agencies concerned in the processing and documentation of donated relief goods/articles/equipment to effect the immediate release from customs custody under PMO 36 and Section 105 of the TCCP, as amended.
2. The One-Stop Shop shall be available twenty four hours (24), seven (7) days a week for the processing and immediate release of the foreign donated articles from the BOC.

#### IV. INITIAL REQUIREMENTS FOR THE CONDITIONAL RELEASE OF FOREIGN DONATIONS

The following requirements shall be submitted to the One-Stop Shop for the conditional release of donated foreign relief goods/articles/equipment falling under this Order:

- a. Letter of Intent to Donate the Goods;
- b. Bill of Lading/Airway Bill;
- c. Packing List and/or Commercial Invoice;
- d. Other documents as may be required by the One-Stop Shop

#### V. OPERATIONAL PROVISIONS

1. Prior to arrival of the shipment, the donor/intended donee or its duly authorized representatives shall inform the BOC of the incoming donation.
2. All importations of donated relief goods/articles/equipment for distribution to calamity declared areas and victims or calamities and/or disasters shall be for the account of the DSWD or any DSWD registered relief organization.
3. The letter of intent to donate the goods and the shipping and/or commercial documents such as bill of lading/airwaybill, packing list and invoice shall be submitted to the OSS for evaluation.
4. In case of discrepancy in the name of the consignee appearing in the importation documents or where the intent to donate the goods to calamity-declared areas and victims of disasters/calamities is satisfactorily shown by sufficient documents, the OSS shall cause the correction upon submission by the original consignee of a notarized waiver and deed of undertaking. Amendments to the Inward Foreign Manifest covering shipments falling under this Order shall likewise be filed with the OSS. For this purpose, a representative from the Office of the Deputy Collector for Operations of the concerned Collection District must also be assigned to the OSS.
5. Upon favourable endorsement of the DSWD (food and clothing); DOH, BFAD (medicines and other pharmaceutical products); DA (agricultural products in its natural state) and DND (rehabilitation equipment), and upon certification by the DOF of their duty-free status, the OSS shall process and issue the necessary endorsement/clearance for the conditional release of the imported donated relief articles.
6. Within 24 hours from filing of the Entry, the BOC shall release the donated goods/articles/equipment to the DSWD/DSWD Registered Relief Organization subject to compliance with existing laws, rules and regulations.
7. Receipt of importations consigned to any DSWD registered relief organization shall be jointly acknowledged by DSWD and the relief organization with the commitment or undertaking that they shall submit the other required documents to the BOC within fifteen (15) days from release of the shipment from customs custody.
8. Prohibited importations shall *ipso facto* be forfeited in favor of the government pursuant to applicable existing Customs law, rules and regulations.
9. Donations of imported used clothing shall be consigned only to DSWD. Used clothing found in shipments represented/declared as relief goods and consigned

to entities other than the DSWD shall be *ipso facto* forfeited pursuant to RA 4653 and the same shall be immediately turned over to the DSWD.

#### VI. POST RELEASE REQUIREMENTS

1. The DSWD shall provide the One-Stop Shop with the corresponding distribution reports within 30 days from distribution of the relief goods/articles/equipment covered by PMO 36.
2. DOF Indorsement/PMO Clearance for availment of the exemptions/deferred payment scheme of duties and taxes, or taxes only shall be submitted to the concerned Port within fifteen (15) days from release of the shipment.
3. The District Office concerned shall submit a report of the shipments processed thru the OSS to the Collection Service, copy furnished the Office of the Commissioner of Customs within ten (10) days from receipt of the DOF Indorsement/PMO Clearance.

#### VII. MISCELLANEOUS PROVISIONS

Forfeited goods for donation, other than used clothing, whose Order of Forfeiture or Abandonment has become final and executory shall be turned over to the DSWD without the requisite Deed of Donation as an exception to CMO 24-2005.

#### VIII. PERIOD OF IMPLEMENTATION

The provisions of this Customs Memorandum Order shall only be implemented for the duration of the emergency disaster situation.

#### IX. EFFECTIVITY

This Order shall take effect immediately.

  
ROZZANO RUFINO B. BIAZON  
Commissioner



11 NOV 2013