



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

October 8, 2014

CUSTOMS MEMORANDUM ORDER

NO. 21-2014

**TO: All Deputy Commissioners
All District Collectors
All Sub-Port Collectors
All Deputy Collectors for Assessment
All Heads of Formal Entry Divisions or Assessment Divisions**

**SUBJECT: PROCEDURES FOR THE ISSUANCE AND LIFTING OF ALERT
ORDERS FOR FORMAL ENTRIES FILED IN THE E2M SYSTEM**

A. Effectivity and Repealing Clauses

1. This Customs Memorandum Order will take effect on 3 November 2014.
2. CMO 92-91 and CMO 104-92 are repealed insofar as they relate to formal entries processed through e2m. They continue to apply for informal entries, and for manually processed formal entries.

B. General Principles

1. No shipments may be held by any Customs official for any reason, except if that shipment is the subject of an Alert Order issued in accordance with this CMO.
2. Except for shipments tagged "red" by the Risk Management Office, and shipments subject to spotcheck upon orders of a District Collector, no shipments may be physically examined except if that shipment is the subject of an Alert Order issued in accordance with this CMO.
3. If an Alerting Officer as defined in Section C.1 of this CMO becomes aware that any shipment falls under any of the following categories as listed in the Tariff and Customs Code of the Philippines, Section 1401, that Alerting Officer shall issue an Alert Order on that shipment prior to conducting examination on it.
 - a. The government surveyor's seal on the container has been tampered with or broken or the container shows signs of having been opened or having its identity changed;

