




MEMORANDUM

TO : ALL DEPUTY COMMISSIONERS
ALL DISTRICT COLLECTORS
ALL DEPUTY COLLECTORS FOR ASSESSMENT
ALL CHIEFS, FORMAL ENTRY DIVISION OR
EQUIVALENT UNIT
ALL CHIEFS, INFORMAL ENTRY DIVISION OR
EQUIVALENT UNIT
ALL OTHERS CONCERNED

FROM : REY LEONARDO B. GUERRERO
Commissioner *K*

 BOC-09-11977
MAR 25 2020

SUBJECT : ONLINE FILING OF GOODS DECLARATION

DATE : 24 MARCH 2020

Pursuant to the President's declaration of "ECQ" and in line with the mandate of the Bureau to facilitate trade in goods and optimize revenue generation, in the *interim*, an "ONLINE FILING OF GOODS DECLARATION" is hereby implemented.

Section 1. Scope. This Order shall cover the interim implementation of the Online Filing of Goods Declaration in all Collection Districts involving goods declaration processed at the Formal Entry Division (FED), Informal Entry Division (IED) or equivalent units.

Section 2. Objectives.

- 2.1.** To ensure the unhampered and complete service of the Bureau during the Enhanced Community Quarantine (ECQ) and the implementation of alternative working arrangements.
- 2.2.** To provide an option for Bureau stakeholders to avail of the Online Filing of Goods Declaration considering the restriction of movement brought about by the declaration of ECQ.

Section 3. Definition of Terms. For purposes of this Order, the following terms are defined accordingly:

- 3.1. **Assigned Appraiser** – shall refer to a Customs Operations Officer V (COO V) who is a Customs Appraiser, or duly designated as such, performing his/her function through a “Work from Home” arrangement and who shall review the assessment of an Assigned Examiner.
- 3.2. **Assigned Examiner** – shall refer to a Customs Operations Officer III who is a Customs Examiner, or duly designated as such, performing his/her function through a “Work from Home” arrangement and with the primary responsibility and accountability in evaluating and assessing the goods declaration and import documents submitted through the Online Filing of Goods Declaration.
- 3.3. **Assignment of Ticket** – shall refer to the transfer or routing of an existing Ticket to and from an assigned Customs Officer or office.
- 3.4. **Bureau** – shall refer to the Bureau of Customs.
- 3.5. **Customer Care Portal System (CCPS)** – shall refer to the Bureau’s **online** facility with support ticketing system and utilized to allow Bureau stakeholders to avail of the Online Filing of Goods Declaration.
- 3.6. **Customs Officer** – shall refer to Bureau personnel authorized to perform a specific function as provided in this Order, including but not limited to Customs Examiners, Appraisers, and personnel from the Entry Processing Unit.
- 3.7. **Duty Examiner** – shall refer to a Customs Operations Officer III who is a Customs Examiner, or duly designated as such, performing his/her function as part of the **skeletal workforce** and designated to physically inspect shipments, if the circumstances may so warrant. A Duty Examiner is also tasked to evaluate and assess goods declaration manually filed by Bureau stakeholders without availing of the Online Filing of Goods Declaration.
- 3.8. **Duty Appraiser** – shall refer to a Customs Operations Officer V (COO V) who is a Customs Appraiser, or duly designated as such, performing his/her function as part of the **skeletal workforce** and designated to review the assessment of a Duty Examiner.
- 3.9. **EPU Evaluator** – shall refer to a Customs Officer from the EPU or its equivalent unit performing his/her function through a **“Work from Home”** arrangement and who shall review the completeness of the import documents submitted by Bureau stakeholders availing of the Online Filing of Goods Declaration.
- 3.10. **E2M Trigger Officers** – shall refer to a group of Customs Examiners and Appraisers specifically designated to update the E2M System with the findings or assessment of the Assigned Examiner and Assigned Appraiser.



- 3.11. Online Filing of Goods Declaration** – shall refer to the temporary acceptance of electronic copy of goods declaration and its supporting documents subject to the submission of the original copy thereof after 12 April 2020 or upon lifting of the Declaration of ECQ, whichever comes earlier.
- 3.12. Ticket** - shall refer to the electronic means utilized to identify issues, concerns and requests of the Bureau stakeholders. A ticket shall cover a message thread which may include the status and/or resolution of issues, concerns and requests, and may also allow Bureau stakeholders to upload relevant documents.
- 3.13. Ticket Number** - shall refer to a system-generated unique reference number assigned to a Ticket.
- 3.14. User** – shall refer to a Bureau stakeholder who will avail of the Online Filing of Goods Declaration. The user's account shall have the same email address registered in the Bureau Client Profile Registration System (CPRS).
- 3.15. Validating Officers** – shall refer to a group of Customs Officers from EPU or equivalent unit specifically designated to validate the submitted online and hard copies of import documents.
- 3.16. Updating of E2M** – shall refer to the procedure done by E2M Trigger Officer of registering and final assessment in the E2M System which is solely a system requirement.
- 3.17. Provisional Goods Declaration** – shall refer the type of declaration used in lodgement of goods declaration pursuant to Section 403 of the Customs Modernization and Tariff Act (CMTA) and CMO 7-2020 where the declarant undertakes to submit the original copy of the supporting documents uploaded in the CCPS after 12 April 2020 or upon lifting of the Declaration of ECQ, whichever comes earlier. For this purpose, the following procedure codes shall be used in the goods declaration: **4404** for Formal Consumption and **4504** for Informal Entry Commercial Goods.

Bureau stakeholders, who after online submission can file or submit on or before 12 April 2020 the hard copies of the notarized goods declaration and its supporting documents, shall lodge the goods declaration following the model of declaration for regular goods declaration or provisional goods declaration (**4400**).

Section 4. General Provisions.

- 4.1.** The Online Filing of Goods Declaration can only be availed by Bureau accredited Importers, Licensed Customs Brokers and Declarants.
- 4.2.** For purposes of this interim guidelines, Bureau stakeholders who opt to avail of the Online Filing of Goods Declaration and undertakes to submit the original copy of the supporting documents uploaded in the CCPS after 12 April 2020 or upon lifting of the Declaration of ECQ, whichever comes earlier, shall lodge a Provisional Goods Declaration (PGD) pursuant to Sections 403 and 426 of the Customs Modernization and Tariff Act (CMTA) and CMO 7-2020 on the Interim Procedure on PGD **but using procedure code 4404 for Formal Consumption and 4504 for Informal Entry Commercial Goods**. Provided that, the Bureau stakeholder may, in the interim, attach a scanned copy of a letter of commitment and undertaking (Annex "A") in *lieu* of the required notarized Undertaking together with the Request for Release under Tentative Assessment (Annex "B"). Provided, further, that the notarized Undertaking shall be submitted together with the original copy of the other supporting documents after 12 April 2020 or upon lifting of the Declaration of ECQ, whichever comes earlier.
- 4.3.** Lodgement of PGD (using procedure code **4404** for Formal Consumption and **4504** for Informal Entry Commercial Goods) shall only be allowed for purposes of this Order where the declarant is incapable of submitting the original copy of the supporting documents uploaded in the CCPS during the ECQ. Bureau stakeholders who can submit the original copies of the supporting documents on or before 12 April 2020, may file either a normal PGD using procedure code **4400** for Formal Consumption or regular consumption goods declaration.
- 4.4.** Tentative assessment of duties, taxes and other charges of goods declaration processed under this Order shall only be completed upon the submission of the original copy of the supporting documents uploaded in the CCPS after 12 April 2020 or upon lifting of the Declaration of ECQ, whichever comes earlier, and that the said documents are duly validated by the Bureau.
- 4.5.** The Online Filing of Goods Declaration under this Order shall be made within forty-eight (48) hours from lodgment of provisional goods declaration or regular consumption goods declaration in the E2M.
- 4.6.** The E2M lodgement of the provisional goods declaration shall be in accordance with the provisions set forth under Sections 4.1 to 4.3 of CMO No 07-2020 on the Interim Procedure on Provisional Goods Declaration. However, the filing and processing shall be governed by the Operational Procedures under this Order.

Judge C.

- 4.7. The District Collectors, in coordination with the Public Information and Assistance Division (PIAD) shall ensure the proper information dissemination to Bureau stakeholders and encourage them to avail of the Online Filing of Goods Declaration.
- 4.8. The District Collectors and Customs Officers concerned are hereby directed to observe extreme care and caution in securing the credibility of this online service facility.
- 4.9. The District Collectors are likewise enjoined to supervise and monitor the Customs Officers in their respective ports and ensure that the timeliness in performing their assigned tasks is at all times observed.
- 4.10. Failure to comply with any provisions of this Order shall be dealt with administratively and/or criminally, as the circumstances may so warrant.
- 4.11. A post clearance audit shall be conducted on all provisional goods declarations lodged pursuant to this Order.

Section 5. Operational Provisions.

- 5.1. The following operational procedure shall be performed by the User or Bureau stakeholder:
 - 5.1.1. User will register and log-in with the CCPS at client.customs.gov.ph with its username and password and select **"Open A Ticket"**.
 - 5.1.2. The User shall select **"FILING OF GOODS DECLARATION"** from the drop-down menu of the **"Help"** topic.
 - 5.1.3. In the form page, select the Port, Declaration Type (Consumption or Informal), and Section. The user must also conform with the following by checking the corresponding checkboxes:
 - 5.1.3.a.1. Identity Verification
 - 5.1.3.a.2. BOC Data Privacy Consent Form
 - 5.1.3.a.3. File Authenticity
 - 5.1.4. Enter the Goods Declaration Reference number as used in the lodgment, importer's complete name as shown in the Single Administrative Document (SAD) and DECLARANT's name in the field box.
 - 5.1.5. Upload the files by clicking **"choose them"** in the grayed box to the right of the document description.

- 5.1.6.** Fields with red asterisks are mandatory field. The creation of new ticket will not proceed without attaching the required document.
- 5.1.7.** Click the green button at the bottom of the form to create the Ticket and upload the import documents.
- 5.1.8.** Uploaded import documents, such as but not limited to the faithful reproduction of the original Bill of Lading (BL), Commercial Invoice, Packing List, Certificate of Origin (CO), and Import Permit. Uploaded files must be in Portable Document Format (PDF) and the file size shall not exceed 16 MB.
- 5.1.9.** The User is likewise required to accomplish a written commitment and undertaking to submit the original copy of the supporting documents uploaded in the CCPS. The said forms can be downloaded in the links located below the "Related Resources" of the Upload Section in the ticket page.
- 5.1.10.** Pursuant to Sec. 412 of the CMTA and in relation to Republic Act (RA) No. 8792, otherwise known as the "Electronic Commerce Act of 2020", all uploaded files, under penalties of falsification or perjury, must be faithful reproduction of the original documents and shall be considered as actionable documents for purposes of prosecuting a declarant/ importer if the uploaded files are found to be fraudulent.
- 5.1.11.** Once the scanned copy of the documents are transmitted to the Bureau, the User must keep the original hardcopy for submission through a courier, through the Customs Customer Care (CCC), or designated receiving station or drop box. The User may submit the documents either:
- i. before 12 April 2020, if the lodgement of the goods declaration was made in line with Section 4.3 above, or
 - ii. after 12 April 2020 or upon lifting of the Declaration of ECQ, whichever comes earlier.

The hard copies of the goods declaration and the supporting documents (bill of lading, invoice, packing list, etc.) must be placed in a long brown envelope properly labeled using size 16 Arial font with the following details, all in capital letters:

- a. Date (ex. OCTOBER 2, 2019);

- b.** Port Code and Goods Declaration Reference Number (Entry Number) following the format in the SAD (ex. P02A-C-12345-2019);
- c.** Consignee (ex. INTERNATIONAL LOCAL TRADING INC);
- d.** Importer's Email address (ex. ilti@gmail.com);
- e.** Declarant (ex. JOSE DE LA CRUZ);
- f.** Declarant's email address (ex. jdlic@gmail.com);
- g.** List of Documents submitted separated by Comma (ex. SAD, TEMPORARY ASSESSMENT NOTICE, INVOICE, PACKING LIST, BL, INSURANCE RECEIPT); and
- h.** Ticket No.

5.1.12. Non-compliance of the written commitment and undertaking to submit the hardcopy of the original documents may cause the suspension of the Bureau Accreditation or the importer, licensed Customs Broker or declarant to be barred from transacting with the Bureau.

5.2. The following operational procedure shall be performed by the Customs Officers:

- 5.2.1.** The Ticket will automatically be assigned or routed to the concerned Port and its Assessment Division based on the input from the User.
- 5.2.2.** The assigned EPU Evaluator shall then review the completeness of the uploaded import documents.
- 5.2.3.** Upon evaluation and review of the assigned EPU Evaluator, should there be any lacking documentary requirements, the assigned evaluator shall inform the stakeholder indicating it in the message thread of the ticket.
- 5.2.4.** Once complete, the Assigned EPU Evaluator shall enter the required details in the Goods Declaration Verification System (GDVS) and transfer the Ticket to the Assigned Examiner and Assigned Appraiser of the designated Section for review and assessment.
- 5.2.5.** The Assigned Examiner shall evaluate and assess the import documents submitted, should there be any findings, the Assigned Examiner shall inform the User by indicating it in the message thread of the Ticket. If the Assigned Examiner finds the Goods Declaration to be in order, the Ticket shall then be routed to the Assigned Appraiser for evaluation and review.

Judy C.

- 5.2.6. Upon review of the Assigned Appraiser, should there be any findings, the Assigned Appraiser shall inform the User by indicating it in the message thread. If the Assigned Appraiser finds the Goods Declaration to be in order, the Ticket shall then be routed to the E2M Trigger Officer.
- 5.2.7. If in case the User shall lodge a regular goods declaration and the original copy of the supporting documents uploaded in the CCPS were already received by the Bureau, the Ticket shall then be routed by the Assigned Appraiser to the Validating Officer to check if the uploaded files are similar to the submitted hard copies of documents. The Validating Officer shall immediately inform the User for any lacking documents or should there be any suspect of perjury or falsification, shall immediately report the same to the District Collector. If found to be complete and accurate, the Validating Officer shall route the Ticket to the E2M Trigger Officer for updating in the E2M System.
- 5.2.8. The E2M Trigger Officer shall input the assessment of the Assigned Examiner and Assigned Appraiser in the E2M System and shall enter the names of Assigned Examiner and Assigned Appraiser and the ticket number in the Inspection Act. If applicable, the E2M Trigger Officer shall ensure that the uploaded import documents are validated prior to updating in the E2M System.
- 5.2.9. Once updated in the E2M System, the E2M Trigger Officer shall fill out the "**Electronic Examination Return**" and enter the findings of the Assigned Examiner and Assigned Appraiser therein. A PDF file of the said examination return shall be attached/uploaded to the message thread. The Electronic Examination Return shall serve as the official examination return being accomplished in Box No. 56, 60, 61, 62 and 64 of SAD prior to the implementation of this Order. This will also serve as replacement of the frequently asked scanned back-to-back copy of the goods declaration by the stakeholder.
- 5.2.10. If the goods declaration shall be subject of an Alert Order or physical examination, the ticket shall be routed to the Duty Examiner for the conduct of the physical examination and the assessment of goods declaration, as the case may be.
- 5.2.11. The Duty Examiner shall conduct the physical examination. Should there be any findings, the Assigned Examiner shall inform the User by indicating it in the message thread and/or

the District Collector in case there be a recommendation for issuance of a Warrant of Seizure and Detention (WSD). If the Duty Examiner finds it to be in order, the procedures set forth under Sections 5.2.5 to 5.2.8 of this Order shall be followed.

5.2.12. For Goods Declaration which shall require clearance from other Bureau offices, the responsible Customs Officer shall route the Ticket to concerned Bureau office or unit for their appropriate action.

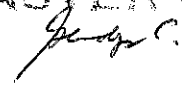
5.2.13. The responsible Customs Officers shall ensure that the User is informed of the status of the ticket by updating and posting messages in the message thread.

Section 6. Transitory Provision. All Online Filing of Goods Declaration submitted prior to the effectivity of this Order but not earlier than 17 March 2020 shall be accepted and processed in accordance with the provisions of this Order.

For immediate and strict implementation.

COMPANY LETTERHEAD

MASTER COPY



Date: _____

The District/Port Collector
Port of _____

Subject: LETTER OF COMMITMENT AND UNDERTAKING

Dear Sir/Madam;

I am the _____ (position) of _____ (company) with office address at _____.

Attached is the copy of the Special Power or Attorney or Secretary's Certificate issued by _____ of the _____ (company) authorizing me to act for and in behalf of the company.

I lodged a provisional goods declaration on _____ (date), in view of the declaration of Enhanced Community Quarantine by the President for our shipment more specifically described as follows:

Single Administrative Document (SAD) No.:
Consignee :
Address :
Broker :
AWB/BL Number :
Container Number/s:
Description of the Goods:

I have full knowledge of the content of the said shipments and I attest to the veracity of the declaration as well as the supporting documents thereof.

I undertake to submit the original copy of the importation document/s on or before April 13, 2020 or one day after lifting of the Declaration of ECQ, whichever comes earlier;

I further commit and undertake that failure on my part to submit the hardcopy of the original documents within the prescribed period may cause the suspension of accreditation as an importer or broker and I will be barred from transacting with the Bureau.

MASTER COPY
J. S. S. S.

I am aware that by lodging a provisional goods declaration, the customs clearance process may be held in abeyance if the goods are regulated or if the document/s is/are required to enable a correct assessment of the goods (e.g. in case of BIR ATRIG) are still lacking or have not been submitted.

I finally undertake under penalty of perjury and other related criminal offenses that this commitment and undertaking is true and current, and I submit to the full authority of the Bureau of Customs (BOC) to proceed against the shipment or to the company, should any of the foregoing facts be found to be false and incorrect.

I am writing this commitment and undertaking to attest to the truthfulness of the foregoing statement, and for the purpose of complying with the requirements in support of the provisional goods declaration.

Thank you.

Respectfully,

Signature over printed name

COMPANY LETTERHEAD

Date: _____

District/Port Collector

Port of _____

Subject: REQUEST FOR RELEASE UNDER TENTATIVE ASSESSMENT

Dear Coll. _____,

I am the _____ (position) of _____ (company) with office address at _____.

Attached is the copy of the Special Power or Attorney or Secretary's Certificate issued by _____ of the _____ (company) authorizing me to act for and in behalf of the company.

I lodged a provisional goods declaration on _____ (date), in view of the declaration of Enhanced Community Quarantine by the President for our shipment more specifically described as follows:

Single Administrative Document (SAD) No.:

Consignee :

Address :

Broker :

AWB/BL Number :

Container Number/s:

Description of the Goods:

I wrote a letter of commitment and undertaking to submit the original copy of the importation document/s **on or before April 13, 2020 or one day after lifting of the Declaration of ECQ, whichever comes earlier.**

Gudya C.

I committed that failure on my part to submit the hardcopy of the original documents within the prescribed period may cause the suspension of accreditation as an importer or broker and I will be barred from transacting with the Bureau.

I also committed under penalty of perjury and other related criminal offenses that this commitment and undertaking is true and current, and I submit to the full authority of the Bureau of Customs (BOC) to proceed against the shipment or to the company, should any of the foregoing facts be found to be false and incorrect.

I am writing this request for the purposes of requesting for release of aforesaid shipment under Tentative Assessment and for complying with the requirements in support of the provisional goods declaration.

Thank you.

Respectfully,

Signature over printed name