CUSTOMS ADMINISTRATIVE ORDER
NO. 02-2022

SUBJECT: RULES AND REGULATIONS IN THE IMPLEMENTATION OF THE ATA SYSTEM IN THE PHILIPPINES

Introduction. This Customs Administrative Order (CAO) implements the ATA Carnet System in the Philippines in accordance with the 1990 World Customs Organization (WCO) Convention on Temporary Admission (Istanbul Convention).

Section 1. Scope. This CAO covers the importation or exportation of conditionally duty and tax-free goods which are included in the Annexes to the Istanbul Convention and acceded to by the Philippines using ATA Carnets.

Section 2. Objectives.

2.1. To prescribe the rules and regulations in the implementation of the ATA Carnet System in the Philippines.

2.2. To prescribe the duties and responsibilities of the National Issuing and Guaranteeing Association (NIGA) in the issuance of ATA Carnet and the guarantee of fulfilling its duties to the Bureau in case of noncompliance with the conditions of Temporary Admission.

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

3.1. ATA Carnet — shall refer to the Temporary Admission Papers used for the Temporary Admission of goods, excluding means of transport.¹

3.2. ATA System — shall refer to a system allowing the free movement of goods across frontiers and their temporary admission into a Customs territory with relief from duties and taxes. The goods are covered by a single document known as the ATA carnets that is secured by an international guarantee system. The term "ATA" is a combination of the initial letters of the French words "Admission Temporaire" and the English words "Temporary Admission".

¹ Article 1(b), Chapter I, Definitions, Annex A, Convention on Temporary Admission.
Admission”. This term can be used interchangeably with ATA Carnet System.

3.3. **Bureau** — shall refer to the Bureau of Customs.

3.4. **Corresponding Issuing Association** — shall refer to an issuing association established in another Contracting Party and affiliated to the same Guaranteeing Chain.³

3.5. **Customs Transit** — shall refer to the Customs procedure under which goods are transported under Customs control from one Customs office to another.⁴

3.6. **Goods Declaration [Single Administrative Document (SAD)]** — shall refer to a statement made in the manner prescribed by the Bureau and other appropriate agencies, by which the persons concerned indicate the procedure to be observed in the application for the entry or admission of imported goods and the particulars of which the Customs administration shall require.⁵

3.7. **Guaranteeing Association** — shall refer to an association approved by the Bureau to guarantee the sums referred to in Section 8 of this CAO, including other charges, and affiliated to a Guaranteeing Chain.⁶

3.8. **Guaranteeing Chain** — shall refer to a guaranteeing scheme administered by an International Organization to which Guaranteeing Associations are affiliated.⁷

3.9. **Import Duties and Taxes** — shall refer to duties, taxes and other charges which are collected on, or in connection with, the importation of goods (including means of transport), but not including fees and charges which are limited in amount to the approximate cost of services rendered.⁸ Specifically, import duties are those imposed on the importation of goods pursuant to the Customs Modernization and Tariff Act (CMTA)⁹ while taxes refer to all taxes, fees and charges imposed under the CMTA and the

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³ Article 1 (h), Chapter I, Definitions, Annex A, Convention on Temporary Admission.
⁴ Article 1 (l), Chapter I, Definitions, Annex A, Convention on Temporary Admission.
⁵ CAO No. 9-2020, Section 3.28.
⁷ Article 1 (d), Chapter I, Definitions, Annex A, Convention on Temporary Admission.
⁸ cf. Article 1 (b), Chapter I, General Provisions, Convention on Temporary Admission.
⁹ CAO No. 6-2020, Section 3.4.
National Internal Revenue Code of 1997, as amended, and collected by the Bureau.\textsuperscript{10}

3.10. **International Organization** — shall refer to an organization to which national associations authorized to guarantee and issue Temporary Admission Papers are affiliated.\textsuperscript{11}

3.11. **Issuing Association** — shall refer to an association approved by the Bureau to issue Temporary Admission Papers and affiliated directly or indirectly to a Guaranteeing Chain.\textsuperscript{12}

3.12. **Istanbul Convention** — shall refer to the WCO Convention on Temporary Admission which was adopted in Istanbul, Turkey on 26 June 1990.

3.13. **National Issuing and Guaranteeing Association (NIGA)** — shall refer to an association affiliated to a Guaranteeing Chain and accredited by the Bureau to issue Temporary Admission Papers and to guarantee the amount of security stated under Section 8 of this CAO, including other charges.\textsuperscript{13}

3.14. **Security** — shall refer to any form of guaranty, such as a surety bond, cash bond, standby letter of credit or irrevocable letter of credit, which ensures the satisfaction of an obligation to the Bureau.\textsuperscript{14}

3.15. **Temporary Admission** — shall refer to a Customs procedure under which certain goods (including means of transport) can be brought into a Customs territory conditionally relieved from payment of Import Duties and Taxes and without application of import prohibitions or restrictions of economic character.\textsuperscript{15}

3.16. **Temporary Admission Papers** — shall refer to the international Customs document accepted as a Customs declaration which makes it possible to identify goods (including means of transport) and which incorporates an internationally valid guarantee to cover Import Duties and Taxes.\textsuperscript{16}

\textsuperscript{10} CAO No. 6-2020, Section 3.18.
\textsuperscript{11} Article 1 (e), Chapter I, Definitions, Annex A, Convention on Temporary Admission.
\textsuperscript{12} cf. Article 1 (g), Chapter I, Definitions, Annex A, Convention on Temporary Admission.
\textsuperscript{13} cf. Article 1 (f) and (g), Chapter I, Definitions, Annex A, Convention on Temporary Admission.
\textsuperscript{14} cf. Section 102 (mm), Chapter 2, Title I, CMTA; cf. Article 1 (c), Chapter I, General Provisions, Convention on Temporary Admission.
\textsuperscript{15} cf. Article 1 (a), Chapter I, General Provisions, Convention on Temporary Admission.
\textsuperscript{16} Article 1 (d), Chapter I, General Provisions, Convention on Temporary Admission.
Section 4. Application of the ATA Carnet System.

4.1. The date of implementation of the ATA Carnet System shall be on 17 April 2022 subject, however, to full compliance by the NIGA of its duties and responsibilities under the Istanbul Convention.

4.2. ATA Carnets will be accepted under the WCO Convention on Temporary Admission and its Annexes as enumerated under Section 11 of this CAO.

4.3. The territorial application of the ATA Carnets shall be the territory of the Philippines.

4.4. ATA Carnets are not accepted for postal traffic.

4.5. ATA Carnets are not accepted for Customs Transit.

4.6. ATA Carnets are accepted for hand-carried goods and unaccompanied goods.

4.7. Replacement Carnets will be accepted in accordance with Article 14 in Annex A of the Istanbul Convention.

4.8. ATA Carnets issued by Contracting Parties to either the ATA or Istanbul Convention, or to both Conventions, will be accepted.

4.9. ATA Carnets are to be completed in English. The Customs shall require a translation in English when the ATA Carnets are completed in any other language.

4.10. All Customs offices are authorized to handle ATA Carnets during operation hours.

4.11. Regularization Fee shall be imposed by the Bureau under the following schedule:

4.11.1. For those covered under Section 10.2.1 of this CAO – Philippine Peso amount equivalent to 25 US Dollars.\(^{17}\)

4.11.2. For those covered under Section 10.2.2 of this CAO – Philippine Peso amount equivalent to 50 US Dollars.\(^{18}\)

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\(^{17}\) cf. Article 10.2 (a), Chapter V, Annex A, Convention on Temporary Admission.
\(^{18}\) cf. Article 10.2 (b), Chapter V, Annex A, Convention on Temporary Admission.
Provided, that for second offense by the importer and regardless of the ATA Carnet used, the fee shall be twice the amount of the first offense.

Section 5. **Appointed National Issuing and Guaranteeing Association.** To ensure the effective control of the temporarily admitted goods, only one (1) NIGA shall be appointed by the Bureau. The NIGA must meet the following criteria and conditions:

5.1. Affiliated to an International Organization which administers the Guaranteeing Chain;

5.2. Has sound financial resources, and the ability to ensure the smooth operation of the ATA Carnet System and to develop and sustain its ATA Carnet activities.

5.3. Possession of a high degree of independent decision-making and has the integrity and credibility to be a NIGA.

5.4. Has presence in all the main cities in the Philippines, particularly in the international ports of entry, and is able to provide accessible services;

5.5. Undertaken the required preparation and training;

5.6. Has access to, and represents, a large segment of the exporting and business communities;

5.7. Has experience in international commerce/services, particularly trade documentation, such as the issuance of certificates of origin;

5.8. Has a full-time, competent, and dedicated office managed by skilled professionals particularly on Customs' procedures relative to the admission of conditionally duty and tax free imports.

5.9. An organization which is not responsible to shareholders for the payment of financial dividends.

5.10. Ability to develop and champion the use of ATA Carnet.

Section 6. **General Considerations.**

6.1. Importation of goods enumerated under Section 11 of this CAO shall be granted Temporary Admission subject to the following conditions:

6.1.1. The goods (including means of transport) must be imported for a specific purpose;
6.1.2. The goods must be intended for re-exportation within the minimum period specified under the Istanbul Convention; and

6.1.3. The goods shall not undergo any change except normal depreciation due to the use made of them.\(^{19}\)

6.2. The following goods which are otherwise covered by the Istanbul Convention are not accepted by the Philippines:

6.2.1. ATA Carnet for postal traffic;\(^{20}\)
6.2.2. Packings and Articles (including vehicles) which, by their nature, are unsuitable for any purpose other than advertising of specific articles or publicity for a specific purpose;\(^{21}\)
6.2.3. While scientific and pedagogic material was accepted, submission of Customs document shall be required;\(^{22}\)
6.2.4. Tourist publicity materials;\(^{23}\)
6.2.5. Goods imported as frontier traffic;\(^{24}\)
6.2.6. Means of transport;\(^{25}\) and
6.2.7. Animals for transhumance or grazing or for performance of work or transport.\(^{26}\)

6.3. The Bureau shall accept, in lieu of the regular SAD or Informal Declaration and Entry (BOC Form No. 177), a validly issued ATA Carnet as a Goods Declaration for goods temporarily imported into the country and covered under this CAO.

6.4. Customs endorsements on ATA Carnet used under the conditions laid down in this CAO shall not be subject to the payment of charges for Customs attendance at Customs offices during the normal hours of business.\(^{27}\)

6.5. In the case of the destruction, loss, or theft of the ATA Carnet while the goods (including means of transport) to which they refer are in the country, the Bureau shall, at the request of the NIGA and subject to such conditions as the Bureau may prescribe,

\(^{18}\) cf. Article 1 (a), Chapter I, General Provisions, Convention on Temporary Admission.
\(^{19}\) cf. Article 18, Chapter VI, Miscellaneous Provisions, Annex A, Convention on Temporary Admission.
\(^{22}\) cf. Annex B.7., Convention on Temporary Admission.
\(^{24}\) cf. Annex C, Convention on Temporary Admission
accept replacement papers, the validity of which expires on the
same date as that of the original ATA Carnet which they replace.\footnote{28}

6.6. Where it is expected that the Temporary Admission operation will
exceed the period of validity of the ATA Carnet because of the
inability of the holder to re-export the goods (including means of
transport) within that period, the association which issued the
papers may issue replacement papers. Such papers shall be
submitted to the Bureau for control. When accepting the
replacement papers, the Bureau shall discharge the papers
replaced.\footnote{29}

6.7. In case where the goods (including means of transport) granted
Temporary Admission cannot be re-exported as a result of a
seizure, other than a seizure made at the suit of private persons,
the requirement of re-exportation shall be suspended for the
duration of the seizure.\footnote{30}

In this situation, the Bureau shall notify the NIGA of the seized
goods (including means of transport) admitted using ATA Carnet
which were guaranteed by the latter, and the Bureau shall advise
the NIGA of the measures to be undertaken against the seized
goods (including means of transport).\footnote{31}

6.8. In the event of fraud, contravention, or abuse, the Bureau shall,
notwithstanding the provisions of this CAO, be free to take
proceedings against persons using ATA Carnet, for the recovery
of the Import Duties and Taxes and other sums payable and also
for the imposition of any penalties to which such persons have
rendered themselves liable. In such cases, the NIGA shall lend
their assistance to the Bureau.\footnote{32}

6.9. The ATA Carnet or parts thereof which have been issued or are
intended to be issued in the Philippines, into which they are
imported and which are sent to the NIGA by a Guaranteeing
Association, by an International Organization or by the Customs
authorities of another Contracting Party, shall be admitted free of
Import Duties and Taxes and free of any import prohibitions or
restrictions. Corresponding facilities shall be granted at
exportation.\footnote{33}

\footnote{28} cf. Article 13, Chapter VI, Miscellaneous Provisions, Annex A, Convention on Temporary Admission.
\footnote{29} cf. Article 14, Chapter VI, Miscellaneous Provisions, Annex A, Convention on Temporary Admission.
\footnote{30} cf. Article 15, Chapter VI, Miscellaneous Provisions, Annex A, Convention on Temporary Admission.
\footnote{32} cf. Article 17, Chapter VI, Miscellaneous Provisions, Annex A, Convention on Temporary Admission.
Section 7. Security and Issuance of ATA Carnet.

7.1. The Bureau shall authorize the duly appointed NIGA to act as guarantor and to issue the ATA Carnet.34

7.2. The NIGA shall not issue an ATA Carnet with a validity period of more than one (1) year from the date of issuance.35

7.3. Any particulars inserted on the ATA Carnet by the NIGA may be altered only with its approval. No alteration to those papers may be made after they have been accepted by the Bureau, except with the consent of those authorities.36

7.4. Once an ATA Carnet has been issued, no extra item shall be added to the list of goods enumerated on the reverse of the front cover of the carnet, or on any continuation sheets appended thereto (General List).37

7.5. The following particulars shall appear on the ATA Carnet:

a. The name of the Issuing Association;
b. The name of the International Guaranteeing Chain;
c. The countries or Customs territories in which the ATA Carnet is valid; and
d. The names of the Guaranteeing Associations of the countries or Customs territories in question.38

7.6. The period fixed for the re-exportation of goods (including means of transport) imported under cover of ATA Carnet shall not in any case exceed the period of validity of those papers.39

Section 8. Guarantee and Liability.

8.1. The NIGA shall undertake to pay to the Bureau the amount of the Import Duties and Taxes and any other sums, excluding additional security required by other government regulatory agencies,

38 Article 6, Chapter III, Guarantee and Issue of Temporary Admission Papers, Annex A, Convention on Temporary Admission.
payable in the event of non-compliance with the conditions of Temporary Admission, in respect of goods (including means of transport) imported into the country using an ATA Carnet issued by a Corresponding Issuing Association. The NIGA shall be liable jointly and severally with the persons from whom the sums mentioned above are due, for payment of such sums.40

8.2. The liability of the NIGA shall not exceed the amount of the Import Duties and Taxes by more than ten percent (10%).41

8.3. When the Bureau has unconditionally discharged ATA Carnet in respect of certain goods (including means of transport), it can no longer claim from the NIGA payment of the sums referred to in Section 8.1 of this CAO in respect of these goods (including means of transport). A claim may nevertheless still be made against the NIGA if it is subsequently discovered that the discharge of the papers was obtained improperly or fraudulently or that there had been a breach of the conditions of Temporary Admission.42

8.4. The Bureau shall not in any circumstances require from the NIGA payment of the sums referred to in Section 8.1 of this CAO if a claim has not been made against the NIGA within one (1) year from the expiration of the ATA Carnet.43

Section 9. Payment of Claim and Refund.

9.1. The NIGA shall have a period of six (6) months from the date of the claim made by the Bureau for the sums referred to in Section 8.1 of this CAO in which to furnish proof of re-exportation under the conditions laid down in Annex A of the Istanbul Convention or of any other proper discharge of the ATA Carnet.44

9.2. If such proof is not furnished within the time allowed, the NIGA shall forthwith pay such sums. The payment shall be regarded as final after a period of three months from the date of the payment. During the latter period, the NIGA may still furnish the proof referred to in the preceding paragraph with a view to recovery of the sums paid.45

44 cf. Article 9 (1) (a), Chapter V, Regularization of Temporary Admission Papers, Annex A, Convention on Temporary Admission.
45 cf. Article 9 (1) (b), Chapter V, Regularization of Temporary Admission Papers, Annex A, Convention on Temporary Admission.
9.3. However, payments made in conformity with the provisions of Section 9.2 shall be regarded as final, but the sums paid shall be refunded if the proof referred to in Section 9.1 is furnished within three (3) months of the date of the payment.46

Section 10. Re-exportation.

10.1. Evidence of re-exportation of goods (including means of transport) imported using ATA Carnet shall be provided by the re-exportation counterfoil completed and stamped by an authorized Customs officer of the Bureau.47

10.2. If the re-exportation has not been certified in accordance with Section 10.1, the Bureau may, even if the period of validity of the papers has already expired, accept as evidence of re-exportation:

10.2.1. the particulars entered by the Customs authorities of another country in the Temporary Admission Papers on importation or re-importation or a certificate issued by those authorities based on the particulars entered on a voucher which has been detached from the papers on importation or on re-importation into their territory, provided that the particulars relate to an importation or re-importation which can be proved to have taken place after the re-exportation which it intended to establish;

10.2.2. any other documentary proof that the goods (including means of transport) are outside the Philippines.48

Provided, that a Regularization Fee shall be collected as provided for under Section 4.11 of this CAO.

10.3. In any case in which the Bureau waives the requirement of re-exportation of certain goods (including means of transport) cleared by the Bureau using ATA Carnet, the NIGA shall be discharged from its obligations only when the Bureau has certified in the papers that the position regarding those goods (including means of transport) has been regularized.49

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46 cf. Article 9 (1) (c), Chapter V, Regularization of Temporary Admission Papers, Annex A, Convention on Temporary Admission.
47 cf. Article 10 (1), Chapter V, Regularization of Temporary Admission Papers, Annex A, Convention on Temporary Admission.
48 cf. Article 10 (2), Chapter V, Regularization of Temporary Admission Papers, Annex A, Convention on Temporary Admission.
Section 11. Goods Eligible for Temporary Admission. The following goods are eligible for Temporary Admission:

11.1. Goods covered under Annex B.1. of the Istanbul Convention (Annex concerning Goods for display or use at exhibitions, fairs, meetings or similar events), such as the following:

11.1.1. Goods intended for display or demonstration at an event, including the materials referred to in the Annexes to the Agreement on the importation of educational, scientific and cultural materials, UNESCO, New York, 22 November 1950, and to the Protocol thereto, Nairobi, 26 November 1976;

11.1.2. Goods intended for use in connection with the display of foreign products at an event, including:

   a. Goods necessary for the purpose of demonstrating foreign machinery or apparatus to be displayed,
   b. Construction and decoration material, including electrical fittings, for the temporary stands of foreign exhibitors
   c. Advertising and demonstration material which is demonstrably publicity material for the foreign goods displayed, for example, sound and image recordings, films and lantern slides, as well as apparatus for use therewith

11.1.3. Equipment including interpretation equipment, sound and image recording apparatus and films of an educational, scientific or cultural character intended for use at international meetings, conferences or congresses

11.2. Goods covered under Annex B.2. of the Istanbul Convention (Annex concerning professional equipment), such as the following:

11.2.1. Equipment for the press or for sound or television broadcasting which is necessary for representatives of the press or of broadcasting or television organizations visiting the territory of another country for purposes of reporting or in order to transmit or record material for specified programmes. An illustrative list of such equipment is set out at Appendix I to Annex;

11.2.2. Cinematographic equipment necessary for a person visiting the territory of another country in order to make
a specified film or films. An illustrative list of such equipment is set out at Appendix II to this Annex;

11.2.3. Any other equipment necessary for the exercise of the calling, trade or profession of a person visiting the territory of another country to perform a specified task. It does not include equipment which is to be used for the industrial manufacture or packaging of goods or (except in the case of hand tools) for the exploitation of natural resources, for the construction, repair or maintenance of buildings or for earth moving and like projects. An illustrative list of such equipment is set out at Appendix III to this Annex;

11.2.4. Ancillary apparatus for the equipment mentioned in Section 11.2.1, 11.2.2 and 11.2.3, and accessories therefor; or

11.2.5. Component parts imported for repair of professional equipment granted Temporary Admission.

11.3. Goods covered under Annex B.3. of the Istanbul Convention (Annex concerning containers, pallets, packings, samples and other goods imported in connection with a commercial operation), such as the following:

11.3.1. Containers, whether or not filled with goods, and accessories and equipment for temporarily admitted containers, which are either imported with a container to be re-exported separately or with another container, or are imported separately to be re-exported with a container;

11.3.2. Component parts intended for the repair of containers granted Temporary Admission;

11.3.3. Pallets;

11.3.4. Samples;

11.3.5. Advertising films;

11.3.6. Any of the following goods imported for any of the following purposes in connection with a commercial operation but whose importation does not in itself constitute a commercial operation:

a. Goods imported for testing, checking, experiments or demonstrations.

b. Goods for use in testing, checking, experiments or demonstrations.
c. Printed and developed cinematographic film, positives and other recorded image-bearing media intended for viewing prior to their commercial use.

d. Films, magnetic tapes, magnetized films and other sound- or image-bearing media intended for sound tracking, dubbing or reproduction.

e. Data-carrying media, sent free of charge, for use in automatic data processing.

11.4. Goods covered under Annex B.4. of the Istanbul Convention (Annex concerning goods imported in connection with a manufacturing operation), such as the following:

11.4.1. Those imported during a manufacturing process, such as:

a. Matrices, blocks, plates, moulds, drawings, plans, models and other similar articles;

b. Measuring, controlling and checking instruments and other similar articles; or

c. Special tools and instruments; and

11.4.2. "Replacement means of production" or those instruments, apparatus and machines made available to a customer by a supplier or repairer, pending the delivery or repair of similar goods;

11.5. Goods covered under Annex B.5. of the Istanbul Convention (Annex concerning goods imported for educational, scientific or cultural purposes), such as the following:

11.5.1. Scientific equipment and pedagogic material, such as any models, instruments, apparatus, machines or accessories therafter used for purposes of scientific research or educational or vocational training;

11.5.2. Welfare material for seafarers, such as material for the pursuit of cultural, educational, recreational, religious or sporting activities by persons charged with duties in connection with the working or service at sea of a foreign ship engaged in international maritime traffic;

11.5.3. Pedagogic material includes the following illustrative list:

a. Sound or image recorders or reproducers, such as:

i. Slide and filmstrip projectors;
ii. Cinematographic projectors;
iii. Back-projectors and episcopes;
iv. Magnetophones, magnetoscopes and video equipment;
v. Closed-circuit television equipment.

b. Sound and image media, such as:

i. Slides, filmstrips and microfilms;
ii. Cinematographic films;
iii. Sound recordings (magnetic tapes, discs);
v. Videotapes.

c. Specialized material, such as:

i. Bibliographic equipment and audio-visual material for libraries;
ii. Mobile libraries;
iii. Language laboratories;
v. Simultaneous interpretation equipment;
vi. Material specially designed for the educational or vocational training of handicapped persons.

d. Other material, such as:

i. Wall charts, models, graphs, maps, plans, photographs and drawings;
ii. Instruments, apparatus and models designed for demonstrational purposes;
iii. Collections of items with visual or audio pedagogic information, prepared for the teaching of a subject (study kits);
v. Instruments, apparatus, tools and machine-tools for learning a trade or craft;
v. Equipment, including specially adapted or designed vehicles for use in relief operations, which is imported for the training of persons involved in relief operations.

e. Welfare material for seafarers include the following:

i. Reading material, such as:

1. Books;
2. Correspondence courses;
3. Newspapers, journals and periodicals;
4. Pamphlets on welfare facilities in ports.

ii. Audio-visual material, such as:

1. Sound and image reproducing instruments;
2. Tape-recorders;
3. Radio sets, television sets;
4. Cinematographic and other projectors;
5. Recordings on tapes or discs (language courses, radio programmes, greetings, music and entertainment);
6. Films, exposed and developed;
7. Film slides;
8. Videotapes.

iii. Sports gear, such as:

1. Sports wear;
2. Balls;
3. Rackets and nets;
4. Deck games;
5. Athletic equipment;
6. Gymnastic equipment.

iv. Hobby material, such as:

1. Indoor games;
2. Musical instruments;
3. Material for amateur dramatics;
4. Materials for painting, sculpture, woodwork and metalwork, carpet making, etc.

v. Equipment for religious activities.

vi. Parts and accessories.

11.6. Goods covered under Annex B.6. of the Istanbul Convention (Annex concerning Travelers' personal effects and goods imported for sports purposes), such as the following:

11.6.1. Personal effects:

a. Clothing.
b. Toilet articles.
c. Personal jewelry.
d. Still and motion picture cameras together with a reasonable quantity of film and accessories therefor.
e. Portable slide or film projectors and accessories therefor together with a reasonable quantity of slides or films.

f. Video cameras and portable video recorders, with a reasonable quantity of tapes.

g. Portable musical instruments.

h. Portable gramophones with records.

i. Portable sound recorders and reproducers (including dictating machines), with tapes.

j. Portable radio receivers.

k. Portable television sets.

l. Portable typewriters.

m. Portable calculators.

n. Portable personal computers.

o. Binoculars.

p. Perambulators.

q. Wheel-chairs for invalids.

r. Sports equipment such as tents and other camping equipment, fishing equipment, climbing equipment, diving equipment, sporting firearms with ammunition, non-motorized bicycles, canoes or kayaks less than 5.5 meters long, skis, tennis rackets, surfboards, windsurfers, hang-gliders and delta wings, golfing equipment.

s. Portable dialysis and similar medical apparatus, and the disposable items imported for use therewith.

t. Other articles clearly of a personal nature.

11.6.2. Goods imported for sports purposes:

a. Track and field equipment, such as:

i. Hurdles;

ii. Javelins, discuses, poles, shots, hammers.

b. Ball game equipment, such as:

i. Balls of any kind;

ii. Rackets, mallets, clubs, sticks and the like;

iii. Nets of any kind;

iv. Goalposts.

c. Winter sports equipment, such as:

i. Skis and sticks;

ii. Skates;

iii. Bobsleighs;
iv. Curling equipment.

d. Sports wear, shoes, gloves, headgear, etc., of any kind.

e. Water sports equipment, such as:
   i. Canoes and kayaks;
   ii. Sail and row boats, sails, oars and paddles;
   iii. Surf boards and sails.

f. Motor vehicles and craft, such as:
   i. Cars;
   ii. Motor bicycles;
   iii. Motor boats.

g. Equipment for miscellaneous events, such as:
   i. Sports arms and ammunition;
   ii. Non-motorized bicycles;
   iii. Archer's bows and arrows;
   iv. Fencing equipment;
   v. Gymnastics equipment;
   vi. Compasses;
   vii. Wrestling mats and tatamis;
   viii. Weight-lifting equipment;
   ix. Riding equipment, sulkies;
   x. Hang-giders, delta wing, windsurfers;
   xi. Climbing equipment;
   xii. Music cassettes to accompany the performance.

h. Auxiliary equipment, such as:
   i. Measuring and score display equipment;
   ii. Blood and urine test apparatus.

11.7. Goods covered under Annex B.9. of the Istanbul Convention (Annex concerning goods imported for humanitarian purposes), such as medical, surgical and laboratory equipment and relief consignments.

Relief consignments includes all goods, such as vehicles and other means of transport, blankets, tents, prefabricated houses or other goods of prime necessity, forwarded as aid to those affected by natural disaster and similar catastrophes.
11.8. Goods covered under Annex D of the Istanbul Convention (Annex concerning Animals), such as the following:

11.8.1. Dressage
11.8.2. Training
11.8.3. Breeding
11.8.4. Shoeing or weighing
11.8.5. Veterinary treatment
11.8.6. Testing (for example, with a view to purchase)
11.8.7. Participation in shows, exhibitions, contests, competitions or demonstrations
11.8.8. Entertainment (circus animals, etc.)
11.8.9. Touring (including pet animals of travelers)
11.8.10. Exercise of function (police dogs or horses; detector dogs, dogs for the blind, etc.)
11.8.11. Rescue operations
11.8.12. Medical purposes (delivery of snake poison, etc.)

Section 12. Termination of Temporary Admission.

12.1. Temporarily admitted goods shall be clearly identifiable when Temporary Admission is terminated.\(^{50}\)

12.2. Temporary Admission is terminated under the following circumstances:

12.2.1. Re-exportation;\(^{51}\)
12.2.2. Goods are converted for use by the locator in a freezone or free port;\(^{52}\)
12.2.3. Goods are converted for use by a Customs Bonded Warehouse;\(^{53}\)
12.2.4. Where the goods are cleared for consumption;\(^{54}\) or
12.2.5. Where goods (including means of transport) have been seriously damaged by accident or force majeure and are, as the Customs authorities may decide:

a. Subjected to the Import Duties and Taxes to which they are liable at the time when they are presented to the Customs in their damaged condition for the purpose of terminating temporary admission;

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\(^{50}\) cf. Article 6, Chapter III, Special Provisions, Convention on Temporary Admission.

\(^{51}\) cf. Article 9, Chapter III, Special Provisions, Convention on Temporary Admission.

\(^{52}\) cf. Article 12, Chapter III, Special Provisions, Convention on Temporary Admission.


\(^{54}\) cf. Article 13, Chapter III, Special Provisions, Convention on Temporary Admission.
b. Abandoned, free of all expense, to the competent authorities of the territory of temporary admission, in which case the person benefiting from temporary admission shall be free of payment of import duties and taxes; or

c. Destroyed, under official supervision, at the expense of the parties concerned any parts or materials salvaged being subjected, if cleared for consumption, to the Import Duties and Taxes to which they are liable at the time when, and in the condition in which they are presented to the Customs after accident or force majeure.55

12.2.6. Temporary admission may also be terminated where, at the request of the person concerned, the goods (including means of transport) are disposed of in one of the ways provided for in Section 11.2.5 (i) or (iii) above, as the Bureau may decide.56

12.2.7. Temporary admission may also be terminated at the request of the person concerned where that person satisfies the Bureau of the destruction or total loss of the goods (including means of transport) by accident or force majeure. In that case, the person benefiting from temporary admission shall be free of payment of import duties and taxes.57

Section 13. Monitoring of Temporarily Admitted Goods. The Bureau, in coordination with the NIGA, shall establish an interoperable Information and Communications Technology-enabled Carnet System to facilitate the verification, monitoring, and status reporting of goods temporarily admitted pursuant to this CAO.

Section 14. Application of the CAO in relation to the Istanbul Convention. In case of doubt in the interpretation of the provisions of this CAO, the provisions of the Istanbul Convention and its Handbook shall serve as primary reference materials to clarify the same.

Section 15. Separability Clause. If any part of this CAO is declared by Courts as unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force and effect.

Section 16. Repealing Clause. Rules and regulations or parts thereof inconsistent with the provisions of this CAO are hereby expressly repealed, amended, and/or modified accordingly.

Section 17. Effectivity. This CAO shall take effect immediately after its complete publication in the Official Gazette or a newspaper of general circulation.

The Office of the National Administrative Register of the University of the Philippines Law Center shall be provided three (3) certified copies of this CAO.

REY LEONARDO B. GUERRERO
Commissioner

APPROVED:

CARLOS G DOMINGUEZ
Secretary of Finance

MAK 18 2022

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION

CERTIFIED TRUE COPY
OF THE ORIGINAL
MARGARET G. MABALAYSAY
Administrative Officer V