



REPUBLIC OF THE PHILIPPINES  
Department of Finance  
BUREAU OF CUSTOMS  
Manila 1099

OCT 09 2009

CUSTOMS MEMORANDUM ORDER  
No. 46-2009

Subject: Amending Annex "A" of CMO 27-2009 – Procedures for the Implementation of e2m Customs System – Phase 3: Import Assessment System (IAS) in all Ports Nationwide

Be it known to the public that the Annex "A" of CMO 27-2009 shall be amended accordingly as attached.

The said annex shall contain the additional codes that will recognize Conditionally Free Importation like exemptions from duty, excise and/or VAT, and other uses.

This order shall take effect immediately.

NAPOLEON L. MORALES  
Commissioner



09-06789  
Approved: Morales

Additional Code	Description
000	Normal Procedure, Duties & Taxes subject for Payment
001	Normal Procedure, Duties & Taxes subject for Payment, Shipside
010	RA 9334, Duty Free Phil. (Alcohol & Tobacco), Duty Exempt
011	RA 9334, Duty Free Phil. (Alcohol & Tobacco), Duty Exempt, Shipside
044	ADDITIONAL CODE FOR VAT FOR PRIVATELY OWNED PIER/PORTS (CMC)
080	RR3-2006 Section 11, Tobacco and Alcohol Products, Excise Tax Exempt
0N1	Section 109 (A) of NIRC, Vat Exempt
0N2	Section 109 (A) of NIRC, Vat Exempt, Shipside
0N3	Section 109 (B) of NIRC - Seeds, Seedling, Vat Exempt
0N4	Section 109 (B) of NIRC - Seeds, Seedling, Vat Exempt, Shipside
0R0	RA 9367 Section 6 (A), Biofuels, Excise Tax Exempt
0R1	RA 9367 Section 6 (A), Biofuels, Excise Tax Exempt, Shipside
DPG	DPG (Government Importations)
DPS	DPG (Government Importations), Shipside
M00	Agreement ADB & Government of the RP, Duty and Vat Exempt, Shipside
M10	Agreement ADB & Government of the RP, Duty and Vat Exempt
M20	DOF Order No. 137-87 Section 4 (3), Duty and Vat Exempt, Shipside
M21	DOF Order No. 137-87 Section 4 (3), Duty and Vat Exempt
M30	FIRB RESOLUTION 17-87, NAPOCOR, Duty and Vat Exempt, Shipside
M31	FIRB RESOLUTION 17-87, NAPOCOR, Duty and Vat Exempt
M40	FLORENCE AGREEMENT, Duty and Vat Exempt, Shipside
M41	FLORENCE AGREEMENT, Duty and Vat Exempt
M50	Vienna Convention Diplomatic Relations, Duty and Vat Exempt, Shipside
M51	Vienna Convention Diplomatic Relations, Duty and Vat Exempt
N11	Section 109 (L) of NIRC of 1997, Vat Exempt
N20	Section 109 (B) - Fertilizer, Feeds, Additives, Vat Exempt
N21	Section 109 (B) - Fertilizer, Feeds, Additives, Vat Exempt, Shipside
N31	Section 109 (L) of NIRC of 1997, Vat Exempt, Shipside
N35	UNESCO/Section 109, Books, Newspapers, Duty and Vat Exempt
N36	UNESCO/Section 109, Books, Newspapers, Duty and Vat Exempt, Shipside
N40	Section 109 (C) of NIRC of 1997, Vat Exempt
N41	Section 109 (C) of NIRC of 1997, Vat Exempt, Shipside
N45	Articles not in Title VI NIRC-salt/cement, Excise Tax Exempt
N46	Articles not in Title VI NIRC-salt/cement, Excise Tax Exempt, Shipside
N50	Section 109 (D) of NIRC of 1997, Vat Exempt
N51	Section 109 (D) of NIRC of 1997, Vat Exempt, Shipside
N55	Articles not in Title VI NIRC-malt, Excise and Vat Exempt
N56	Articles not in Title VI NIRC-malt, Excise and Vat Exempt, Shipside
N60	Section 109 (R) of NIRC of 1997, Vat Exempt
N61	Section 109 (R) of NIRC of 1997, Vat Exempt, Shipside
N70	Section 109 (S) of NIRC of 1997, Vat Exempt
N71	Section 109 (S) of NIRC of 1997, Vat Exempt, Shipside
N80	Section 109 (T) of NIRC of 1997, Vat Exempt
N81	Section 109 (T) of NIRC of 1997, Vat Exempt, Shipside
N90	Section 135 NIRC of 1997, Petrol Products, Excise Tax Exempt
N91	Section 135 NIRC of 1997, Petrol Products, Excise Tax Exempt, Shipside
P00	PD 87, Imports of Indigenous Petroleum, Duty and Vat Exempt
P01	PD 87, Imports of Indigenous Petroleum, Duty and Vat Exempt, Shipside
P10	PD 538, Philvidec Indl Auth, PHIVIDEC, Duty and Vat Exempt, Shipside
P11	PD 538, Philvidec Indl Auth, PHIVIDEC, Duty and Vat Exempt
P20	PD 972, Coal Devt Act of 1976, Duty & Vat Exempt, Shipside
P21	PD 972, Coal Devt Act of 1976, Duty & Vat Exempt
P22	PD 1171, SEARC Grad Study & Research, Duty and Vat Exempt
P23	PD 1171, SEARC Grad Study & Research, Duty and Vat Exempt, Shipside
P24	PD 1264, Philippine National Red Cross, Duty and Vat Exempt
P25	PD 1264, Philippine National Red Cross, Duty and Vat Exempt, Shipside
P30	PD 1362, Radio Broadcast & TV Stations, Duty and Vat Exempt, Shipside
P31	PD 1362, Radio Broadcast & TV Stations, Duty and Vat Exempt
P40	PD1442, Geothermal Resources, Duty and Vat Exempt, Shipside
P41	PD1442, Geothermal Resources, Duty and Vat Exempt

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Additional Code	Description
P50	PD1869, PAGCOR, Duty and Vat Exempt, Shipside
P51	PD1869, PAGCOR, Duty and Vat Exempt
P70	PD 269, National Electrification Adm, Duty and Vat Exempt
P71	PD 269, National Electrification Adm, Duty and Vat Exempt, Shipside
P80	PD 269 (PENELCO), Peninsula Electric Coop, Duty Exempt
P81	PD 269 (PENELCO), Peninsula Electric Coop, Duty Exempt, Shipside
P90	PD 292, Aquaculture Dept of the SEAFDEC, Duty and Vat Exempt
P91	PD 292, Aquaculture Dept of the SEAFDEC, Duty and Vat Exempt, Shipside
R00	RA 6715, Labor Code, Duty and Vat Exempt
R01	RA 6715, Labor Code, Duty and Vat Exempt, Shipside
R03	RA 7157, Philippine Foreign Service Act, Duty and Vat Exempt
R04	RA 7157, Philippine Foreign Service Act, Duty and Vat Exempt, Shipside
R05	RA 7918, Omnibus Act Cap Equip/Spares, Duty and Vat Exempt
R06	RA 7918, Omnibus Act Cap Equip/Spares, Duty and Vat Exempt, Shipside
R07	RA 7953, Philippine Racing Club, Inc, Duty and Vat Exempt
R08	RA 7953, Philippine Racing Club, Inc, Duty and Vat Exempt, Shipside
R10	RA 6847, Phil Sport Commission, Duty and Vat Exempt, Shipside
R11	RA 6847, Phil Sport Commission, Duty and Vat Exempt
R14	RA 6938, Cooperatives, Duty and Vat Exempt, Shipside
R15	RA 6938, Cooperatives, Duty and Vat Exempt
R16	RA 6959, Prov Ctrs for Science & Techno, Duty and Vat Exempt, Shipside
R17	RA 6959, Prov Ctrs for Science & Techno, Duty and Vat Exempt
R18	RA 7156, Mini-Hydroelectric Power Devs, Duty and Vat Exempt, Shipside
R19	RA 7156, Mini-Hydroelectric Power Devs, Duty and Vat Exempt
R20	RA 7160, Local Government, Duty and Vat Exempt, Shipside
R21	RA 7160, Local Government, Duty and Vat Exempt
R22	RA 8502 (A), Jewelry Mfg Industry Raw Materials, Duty Exempt
R23	RA 8502 (A), Jewelry Mfg Industry Raw Materials, Duty Exempt, Shipside
R24	RA 7291, Veterans Fed of the Phils, Duty and Vat Exempt, Shipside
R25	RA 7291, Veterans Fed of the Phils, Duty and Vat Exempt
R26	RA 7306, People's TV Network, Inc., Duty and Vat Exempt
R27	RA 7306, People's TV Network, Inc., Duty and Vat Exempt, Shipside
R28	RA 7354, Phil. Postal Corporation, Duty and Vat Exempt, Shipside
R29	RA 7354, Phil. Postal Corporation, Duty and Vat Exempt
R30	RA 8502 (B), Jewelry Mfg Industry, Excise Tax Exempt
R31	RA 8502 (B), Jewelry Mfg Industry, Excise Tax Exempt, Shipside
R32	RA 7355, Manilikha ng Bayan, Duty and Vat Exempt, Shipside
R33	RA 7355, Manilikha ng Bayan, Duty and Vat Exempt
R34	RA 7356, Natl Comm for Culture & Arts, Duty and Vat Exempt, Shipside
R35	RA 7356, Natl Comm for Culture and the Arts, Duty and Vat Exempt
R36	RA 7459, Filipino Investors, Duty and Vat Exempt, Shipside
R37	RA 7459, Filipino Investors, Duty and Vat Exempt
R38	RA 7459, Filipino Investors recommended by DOST, Duty Exempt
R39	RA 7459, Filipino Investors recommended by DOST, Duty Exempt, Shipside
R40	RA 7471, Philippine Overseas Shipping, Duty and Vat Exempt, Shipside
R41	RA 7471, Philippine Overseas Shipping, Duty and Vat Exempt
R42	RA 7653, Bangko Sentral, Duty and Vat Exempt, Shipside
R43	RA 7653, Bangko Sentral, Duty and Vat Exempt
R44	RA 7876, Senior Citizens Center, Duty and Vat Exempt, Shipside
R45	RA 7876, Senior Citizens Center, Duty and Vat Exempt
R46	RA 7903, Zamboanga Ecozone & FreePort, Duty and Vat Exempt, Shipside
R47	RA 7903, Zamboanga Ecozone & Freeport, Duty and Vat Exempt
R48	RA 7916, PEZA, Duty and Vat Exempt, Shipside
R49	RA 7916, PEZA, Duty and Vat Exempt
R50	RA 8047, Book Publishing Industry, Duty and Vat Exempt, Shipside
R51	RA 8047, Book Publishing Industry, Duty and Vat Exempt
R52	RA 8282, Social Security System, Duty and Vat Exempt, Shipside
R53	RA 8282, Social Security System, Duty and Vat Exempt
R54	RA 8291, GSIS, Duty and Vat Exempt, Shipside
R55	RA 8291, GSIS, Duty and Vat Exempt

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Additional Code	Description
R58	RA 8479, Downstream Oil Industry Act, Duty and Vat Exempt, Shipside
R59	RA 8479, Downstream Oil Industry Act, Duty and Vat Exempt
R62	RA 7082, PLDT, Duty Exempt
R63	RA 7082, PLDT, Duty Exempt, Shipside
R64	RA 7229, Globe Telecom, Duty Exempt
R65	RA 7229, Globe Telecom, Duty Exempt, Shipside
R66	RA 8502 (C), Jewelry Mfg Industry, Cap Equip Duty Exempt
R67	RA 8502 (C), Jewelry Mfg Industry, Cap Equip Duty Exempt, Shipside
R68	RA 7686, Manpower Educ & Training, Duty and Vat Exempt
R69	RA 7686, Manpower Educ & Training, Duty and Vat Exempt, Shipside
R70	RA 8550, Fisheries and Aquatic Resources, Duty and Vat Exempt, Shipside
R71	RA 8550, Fisheries and Aquatic Resources, Duty and Vat Exempt
R72	RA 7884, National Dairy Authority, Duty and Vat Exempt
R73	RA 7884, National Dairy Authority, Duty and Vat Exempt, Shipside
R74	RA 7909, Pacific Airways Corporation, Duty Exempt
R75	RA 7909, Pacific Airways Corporation, Duty Exempt, Shipside
R76	RA 8292, Higher Educ Modernization Act, Duty and Vat Exempt
R77	RA 8292, Higher Educ Modernization Act, Duty and Vat Exempt, Shipside
R78	RA 8479, Downstream Oil Industry Act - Petron, Vat Exempt
R79	RA 8479, Downstream Oil Industry Act - Petron, Vat Exempt, Shipside
R80	RA 8756, Omnibus Act, Training Mats, Duty and Vat Exempt, Shipside
R81	RA 8756, Omnibus Act, Training Mats, Duty and Vat Exempt
R82	RA 9003, Ecological Solid Waste Mgmt, Duty and Vat Exempt
R83	RA 9003, Ecological Solid Waste Mgmt, Duty and Vat Exempt, Shipside
R84	RA 9180, Digital Mobile Phils Inc, Duty Exempt
R85	RA 9180, Digital Mobile Phils Inc, Duty Exempt, Shipside
R86	RA 9400, Subic Special Economic Zone, Duty and Vat Exempt
R87	RA 9400, Subic Special Economic Zone, Duty and Vat Exempt, Shipside
R88	RA 9511, Nat'l Grid Corp of the Phils, Duty and Vat Exempt
R89	RA 9511, Nat'l Grid Corp of the Phils, Duty and Vat Exempt, Shipside
R92	RA 9524, Donations to Dept of Education, Duty and Vat Exempt
R93	RA 9524, Donations to Dept of Education, Duty and Vat Exempt, Shipside
R94	RA 9295, Philippine Domestic Shipping, Vat Exempt
R95	RA 9295, Philippine Domestic Shipping, Vat Exempt, Shipside
T00	Section 105 (A) of the TCCP, Duty Exempt
T01	Section 105 (A) of the TCCP, Duty Exempt, Shipside
T04	Section 105 (C) of the TCCP, Duty Exempt
T05	Section 105 (C) of the TCCP, Duty Exempt, Shipside
T10	Section 105 (B), Duty Exempt
T11	Section 105 (B), Duty Exempt, Shipside
T13	Section 105 (D), Duty Exempt
T14	Section 105 (D), Duty Exempt, Shipside
T15	Section 105 (E) of the TCCP, Duty Exempt
T16	Section 105 (E) of the TCCP, Duty Exempt, Shipside
T17	Section 105 (F) of the TCCP, Duty Exempt
T18	Section 105 (F) of the TCCP, Duty Exempt, Shipside
T19	Section 105 (F-1) of the TCCP, Duty Exempt
T20	Section 105 (F-1) of the TCCP, Duty Exempt, Shipside
T21	Section 105 (G), Duty Exempt
T22	Section 105 (G), Duty Exempt, Shipside
T23	Section 105 (G-1), Duty Exempt
T24	Section 105 (G-1), Duty Exempt, Shipside
T25	Section 105 (H) of the TCCP, Duty Exempt
T26	Section 105 (H) of the TCCP, Duty Exempt, Shipside
T27	Section 105 (I), Duty Exempt
T28	Section 105 (I), Duty Exempt, Shipside
T30	Section 105 (K) of the TCCP, Duty Exempt
T31	Section 105 (K) of the TCCP, Duty Exempt, Shipside
T33	Section 105 (L) of the TCCP, Duty Exempt
T34	Section 105 (L) of the TCCP, Duty Exempt, Shipside

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Additional Code	Description
T35	Section 105 (M), Duty Exempt
T36	Section 105 (M), Duty Exempt, Shipside
T37	Section 105 (N) of the TCCP, Duty Exempt
T38	Section 105 (N) of the TCCP, Duty Exempt, Shipside
T39	Section 105 (P) of the TCCP, Duty Exempt
T40	Section 105 (P) of the TCCP, Duty Exempt, Shipside
T41	Section 105 (O), Duty Exempt
T42	Section 105 (O), Duty Exempt, Shipside
T43	Section 105 (R) of the TCCP, Duty Exempt
T44	Section 105 (R) of the TCCP, Duty Exempt, Shipside
T45	Section 105 (T) of the TCCP, Duty Exempt
T46	Section 105 (T) of the TCCP, Duty Exempt, Shipside
T47	Section 105 (U) of the TCCP, Duty Exempt
T48	Section 105 (S) of the TCCP, Duty Exempt
T49	Section 105 (S) of the TCCP, Duty Exempt, Shipside
T50	Section 105 (U) of the TCCP, Duty Exempt, Shipside
T51	Section 105 (V) of the TCCP, Duty Exempt
T52	Section 105 (O) of the TCCP, Duty Exempt
T53	Section 105 (O) of the TCCP, Duty Exempt, Shipside
T54	Section 105 (X) of the TCCP, Duty Exempt
T55	Section 105 (X) of the TCCP, Duty Exempt, Shipside
T56	Section 105 (J), Duty Exempt
T57	Section 105 (J), Duty Exempt, Shipside
T60	Section 105 (V) of the TCCP, Duty Exempt, Shipside
T61	Section 105 (W) of the TCCP, Duty Exempt
T70	Section 105 (W) of the TCCP, Duty Exempt, Shipside
T71	Section 105 (Y), Duty Exempt
T80	Section 105 (Y), Duty Exempt, Shipside
T81	Importations under NEDA Rules & Regulations, Duty Exempt
T90	Importations under NEDA Rules & Regulations, Duty Exempt, Shipside
TN1	Sect 105 (U) TCCP, Sect 109 (S) RA 9337, Duty and Vat Exempt
TN2	Sect 105 (U) TCCP, Sect 109 (S) RA 9337, Duty and Vat Exempt, Shipside
TN3	Sect 105 (H) TCCP, Sect 109 (D) RA 9337, Duty and Vat Exempt
TN4	Sect 105 (H) TCCP, Sect 109 (D) RA 9337, Duty and Vat Exempt, Shipside
TN5	Sect 105 (S) TCCP, Sect 109 (R) RA 9337, Duty and Vat Exempt
TN6	Sect 105 (S) TCCP, Sect 109 (R) RA 9337, Duty and Vat Exempt, Shipside
TN7	Other Section 105 TCCP, Sect 109 NIRC, Duty and Vat Exempt
TN8	Other Section 105 TCCP, Sect 109 NIRC, Duty and Vat Exempt, Shipside