

2018-05-029

Isidro
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Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
1099 Manila

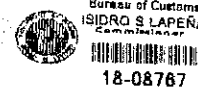
MEMORANDUM

TO : All Deputy Commissioners
All District Collectors
All Others Concerned

FROM : *Isidro*
ISIDRO S. LAPEÑA, PhD, CSEE
Commissioner
MAY 29 2018

SUBJECT : Suspension of the Implementation of Customs Memorandum
Order No. 06-2018 on the "Submission of Advance Cargo
Manifest and Other Documents to the Bureau's Advanced
Manifest System"

DATE : 29 May 2018



In the interest of the service and to further test the readiness of the Bureau's Advanced Manifest System, the implementation of Customs Memorandum Order No. 06-2018 is hereby suspended until further notice.

This order shall take effect immediately.

J. J.
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Republic of the Philippines
Department of Finance
Bureau of Customs
1099 Manila

CUSTOMS MEMORANDUM ORDER (CMO)
NO. 04 - 2018

SUBJECT: SUBMISSION OF ADVANCE CARGO MANIFEST AND OTHER DOCUMENTS TO THE BUREAU'S ADVANCED MANIFEST SYSTEM

Introduction. This Order prescribes the operational guidelines on submission of advance manifest and other required documents from the foreign carriers, shipper, consignee, accredited cargo surveying company (ACSC), and their authorized agent to the Bureau's Advanced Manifest System.

Section 1. Scope. This CMO shall cover sea freight and air freight in all Philippine ports of entry.

Section 2. Objectives.

- 2.1. To require foreign carriers (sea vessels and aircrafts) or their authorized agent to electronically transmit cargo information to the Bureau's Advanced Manifest System for risk management, anti-terrorism, law enforcement and other related purposes;
- 2.2. To allow qualified importer or his authorized representative to process in advance the goods declaration prior to the arrival of shipment and determine the pre-assessed customs duties, taxes and other charges as well as the necessary documentary requirements;
- 2.3. To prescribe the detailed procedures on the submission of online cargo manifest hardcopy and other documents required by BOC; and
- 2.4. To expedite the release of legitimate cargo upon arrival in the Philippines.

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

- 3.1. **Air Way Bill (AWB)** – shall refer to a transport document for airfreight used by airlines and international freight forwarders which specifies the holder or consignee of the bill who has the right to claim delivery of the goods when they arrive at the port of destination. It is a contract of carriage that includes carrier conditions, such as limits of liability and claims procedures. In

addition, it contains transport instructions to airlines and carriers, a description of the goods, and applicable transportation charges. ¹

- 3.2. Authorized Agent** —shall refer to a person who represents a shipping line or an airline and who by written authority duly registered in the Bureau has been designated to act for and in place of a shipping line or airline in all formalities connected with the entry and departure of its vessel or aircraft, crew, passengers, cargo, baggage, mail or stores.²
- 3.3. Bill of Lading (B/L)** — shall refer to a transport document issued by shipping lines, carriers and international freight forwarders or non-vessel operating common carrier for water-borne freight. It is a contract of carriage between the carrier and the shipper which defines the liabilities of each party. The holder or consignee of the bill has the right to claim delivery of the goods at the port of destination. ³ It may refer to a Master Bill of Lading or a House Bill of Lading.
- 3.4. Break-bulk Cargo** — shall refer to non-containerized general cargo stored in boxes, bales, pallets or other individual units to be loaded onto or discharged from vessels or aircrafts, not shipped in containers or in bulk. ⁴
- 3.5. Bulk Cargo** — shall refer to cargoes in a mass of one commodity not packaged, bundled, bottled or otherwise packed. ⁵
- 3.6. Cargo Manifest** — shall refer to the detailed list of cargo (freight) on board a vessel or aircraft giving the commercial particulars of the goods, such as transport document numbers, consignors, consignees, marks and numbers, number and kind of packages, weight, descriptions, quantities of the goods and destination. This also refers to both Inward and Outward Foreign Manifests. ⁶
- 3.7. Cargo Targeting System (CTS)** — shall refer to a cargo manifest risk assessment solution developed by the WCO to enable its Members to carry out international best practice cargo risk assessment to manage risk and facilitate trade and thus implement key parts of the WCO's SAFE Framework of Standards and Kyoto Convention.

¹ cf Customs Modernization and Tariff Act (CMTA), Title I, Chapter 2, Section 102(d).

² cf Customs Modernization and Tariff Act (CMTA), Title I, Chapter 2, Section 102(d).

³ cf CMTA, Title I, Chapter 2, Section 102(h).

⁴ cf CMO No. 18-2010 on "Procedure for the Bulk and Break Bulk Cargo Clearance Enhancement Program Mandated under Administrative Order No. 243 as amended by AO No. 243-A", Section 2, Subsection 2.4.

⁵ cf CMO No. 18-2010, Section 2, Subsection 2.3.

⁶ cf WCO Glossary of International Terms.

- 3.8. Carrier** — shall refer to the juridical entities responsible for the transport of goods such as airlines, shipping lines, international freight forwarders, cargo consolidators, non-vessel operating common carriers and other international transport operators. ⁷
- 3.9. Co-Loader** – shall refer to a consolidator who cannot fully fill up a container and utilizes the services of another consolidator (master loader) to assume the responsibility of transporting cargoes from named port/point of origin to named port/point of destination. Co-loader acts as the shipper in its relationship to the master loader. It could also refer to a shipping line using the services of another shipping line for the transport of the former's cargo from the port of origin to the port of destination.
- 3.10. Commercial Invoice** – shall refer as a legal document between the supplier and the customer that clearly describes the sold goods, and the amount due on the customer. The commercial invoice is one of the main documents used by customs in determining customs duties.
- 3.11. Consignee** — shall refer to the party appearing in the transport document to whom delivery of the shipment may be lawfully made in accordance with the contract of carriage. ⁸
- 3.12. Consolidated Cargo Manifest (CCM)** — shall refer to a true and accurate manifest, of all the individual shipments in the consolidation destined and intended to be unloaded at a port entry in the Philippines, submitted as rider to the inward foreign manifest of the carrying vessel or aircraft. ⁹
- 3.13. Consolidator** — shall refer to a juridical entity which procures transport of goods by sea or air and issues house bill of lading or house airway bill to consignors of shipments under its solicitation, to whom it directly assumes the abilities and responsibilities of a carrier for the transportation of such goods from the point of receipt to the point of destination of such goods, and ships the shipments together in its name consigned to its Deconsolidation Agent in the Philippines. ¹⁰
- 3.14. Deconsolidation Agent** — shall refer to the agent of the cargo consolidator in the Philippines that provides services to deconsolidate shipments, orders, goods, etc. to facilitate distribution. ¹¹

⁷ cf CMTA, Title I, Chapter 2, Section 102(j).

⁸ cf CAO No. 01-2016.

⁹ cf CAO No. 01-2016.

¹⁰ cf CMO No. 04-2017; cf CAO No. 05-2016.

¹¹ cf CMO No. 04-2017; cf CAO No. 05-2016.

- 3.15. Feeder Vessel** – shall refer to a vessel which is normally small in size compared to a mother vessel, serving between smaller ports and major ports; in other words, a feeder vessel either brings export cargoes from a smaller port to the major, or receives import cargoes from the mother vessel at a major port for transport to a smaller port.¹²
- 3.16. Foreign Port** — shall refer to a port or place outside the jurisdiction of the Philippines.
- 3.17. Freight Forwarder** – shall refer to an agent who acts on behalf of importers, exporters or other companies to organize the safe, efficient and cost-effective transportation of goods; specializes in arranging storage and shipping of goods; generally provides full range of services including: tracking inland transportation, preparation of shipping and export documents, warehousing, booking cargo space, negotiating freight charges, freight consolidation, cargo insurance, filing of insurance claims, document delivery, deconsolidation and freight collection services and usually also operates as NVOCC.
- 3.18. House Bill of Lading (HBL)** — shall refer to a bill of lading covering a single, individual shipment or consignment issued by the international freight forwarder, NVOCC or a consolidator to the respective shippers containing the names and addresses, respectively, of both the consignor or sender and the consignee or receiver and the detailed, specific description of the goods shipped through sea.¹³
- 3.19. International Freight Forwarder** — shall refer to a juridical entity that acts as a cargo intermediary and facilitates transport of goods on behalf of its client and may issue its House Bill of Lading or House Airway Bill, which can also perform other forwarding services such as but not limited to negotiating freight rates, preparing documents, advancing freight payments providing packing or crating, trucking and warehousing, engaging as an agent or representative or of a foreign non-vessel operating as a common carrier or cargo consolidator or de-consolidator named as consignee in a master bill of lading or air waybill/de-consolidator named in the master airway bill as consignee of a consolidated shipment, and other related undertakings.¹⁴
- 3.20. Load Port Survey (LPS) Report** — shall refer to the report issued by an Accredited Cargo Surveying Company (ACSC) for bulk or break-bulk cargo to be imported into the Philippines. The

¹² cf CAO No. 1-2016.

¹³ cf CAO No. 06-2016.

¹⁴ cf CMTA, Title I, Chapter 2, Section 102(aa).

report shall be submitted to the Bureau directly from the ACSC in a secured electronic format.¹⁵

- 3.21. Master Airway Bill (MAWB)** — shall refer to an airway bill issued by an air carrier to an international air freight forwarder or consolidator.¹⁶
- 3.22. Master Ocean Bill of Lading (MBL)** — shall refer to an ocean bill of lading issued by ocean carrier to an international freight forwarder, NVOCC or a consolidator.¹⁷
- 3.23. Non-Vessel Operating Common Carrier (NVOCC)** — shall refer to an entity, which does not own or operate a vessel that provides a point-to-point service which may include several modes of transport of full container load and less container load (LCL) shipments and issues corresponding transport document.¹⁸
- 3.24. Packing List** – shall refer to the itemized list of articles usually included in each shipping package, giving the quantity, description, and weight of the contents.
- 3.25. Port of Entry** —shall refer to the first Philippine port of call of a foreign carrier. These shall be the ports designated as such by applicable laws or by the President in the exercise of his authority to open or close any port.¹⁹
- 3.26. Port of Loading** – shall refer to a place where shipments are loaded and secured aboard a vessel. It may or may not be the same as port of origin.²⁰
- 3.27. Port of Discharge** – also called Port of Unloading, shall refer to a place where a vessel, ship, aircraft or train unloads its shipments, from where they will be dispatched to their respective consignees.
- 3.28. Port of Origin**– shall refer to a place from where a shipment originated (began its journey towards its destination).
- 3.29. Ship Agent** – shall refer to the servant of the master and owners of the vessel or the “principal”, which acts as the local representative of the principal, providing local knowledge and expertise and ensuring that the principal’s requirements are performed with utmost efficiency & dispatch; and accordingly,

¹⁵ cf CMO No. 18-2010, Section 2, Subsection 2.5.

¹⁶ cf CAO No. 06-2016.

¹⁷ cf CAO No. 06-2016.

¹⁸ cf CMTA, Title I, Chapter 2, Section 102(ee).

¹⁹ cf Customs Memorandum Circular (CMC) No. 77-2016 on “DOF-DOJ-DOTC-DTI Joint Department Administrative Order 001-2016/ Implementing Rules and Regulations of Republic Act No. 10668”, Section 3 (t).

²⁰ cf Draft CAO on Transit

which possesses the capacity to be fully conversant with all the appropriate regulations and requirements relating to the port, area or sector in which it operates, to have a wide range of relevant contacts and be well-established to provide the level of service and support the principal needs.²¹

- 3.30. Shipper** — shall refer to the owner or person for whose account the ocean transportation of cargo is provided.²²
- 3.31. Shipping Line** — shall refer to a juridical entity that transports cargoes aboard ships or vessels across oceans or seas.²³
- 3.32. Stowage Plan** — shall refer to the assignment of containers to slots in a vessel. Stowage plans are generated by stowage coordinators before a vessel reaches its destination port.
- 3.33. Value Added Service Provider or Accredited Information Processor (AIP)** — shall refer to those entities accredited by the Bureau to facilitate electronic transactions with the Customs ICT System.

Section 4. Operational Provisions.

- 4.1. Advance Submission of Cargo Manifest and Consolidated Cargo Manifest (CCM).** A true and complete copy of the cargo manifest and CCM shall be electronically sent in advance by the shipping company, NVOCC, freight forwarder, cargo consolidator, or their authorized agents²⁴ within the following cut-off period prior to the arrival of the carrying vessel at the port of entry:
- 4.1.1.** If the transit time from port of origin to port of entry is at least seventy-two²⁵ (72) hours, the Cargo Manifest and CCM must be electronically submitted to the Bureau twenty-four (24) hours prior to the arrival of the carrying vessel at the port of entry; and
- 4.1.2.** If the transit time from port of origin to port of entry is less than seventy-two (72) hours, the Cargo Manifest, and CCM must be electronically submitted to the Bureau twelve (12) hours prior to the arrival of the carrying vessel at the port of entry.
- 4.2. Advance Submission of Cargo Declaration and Consolidated Cargo Manifest (CCM) for Aircraft.** A true and complete copy of the cargo manifest and CCM shall be

²¹ cf CAO No. 1-2016..

²² cf CAO No. 01-2016.

²³ cf CAO No. 01-2016.

²⁴ Sec. 1204

²⁵ Sec. 1412 of CMTA.

required information within the period as prescribed in the preceding section shall be subject to the payment of imposable fines prescribed in Section 1412 of the Customs Modernization and Tariff Act (CMTA) without prejudice to whatever additional recourse the BOC may pursue against the delinquent shipping line, NVOCC, consolidator, co-loader, or break-bulk agent.

Late submission of e-Cargo Manifest and CCM shall only be excused under the following circumstances and not be subjected to penalty:

- 4.7.1. Force majeure or other unforeseen circumstances beyond the control of the carrier or his agent;
- 4.7.2. Technical problems of the customs; and
- 4.7.3. Other analogous circumstances

In any of the above circumstances, submission of IFM/CCM is allowed within twenty-four (24) hours from the cessation of the incident.

4.8. Submission of Copy of Bill of Lading. The shipping company, NVOCC, freight forwarder, cargo consolidator, or their authorized agents shall likewise submit an electronic copy of the Master Bill of Lading/Airway Bill and House Bill of Lading/Airway Bill, as the case maybe, in searchable PDF through the VASP/AIP to the BOC Advanced Manifest System at least twenty-four (24) hours prior to the arrival of the vessel or aircraft. The consignee shall also ensure the submission of the copy of Bill of Lading to the Bureau, otherwise he shall be held liable for non-compliance and may be subject to the payment of imposable fines in accordance with existing customs laws and regulations without prejudice to whatever additional recourse the BOC may pursue against the delinquent consignee.

4.9. Contents of the Bill of Lading. The required information are the following:

- 4.9.1. PH Customs Registry Number, if available
- 4.9.2. B/L or AWB Number;
- 4.9.3. Master B/L or Master AWB, if available
- 4.9.4. Port of Loading;
- 4.9.5. Port of Discharge;

- 4.4.9. Name of Shipper and address
 - 4.4.10. Name of Consignee and address
 - 4.4.11. Gross weight in kilograms or metric tons;
 - 4.4.12. Measurement in cubic meters;
 - 4.4.13. Quantity;
 - 4.4.14. Port of origin;
 - 4.4.15. Name of Notify party and address;
 - 4.4.16. Voyage number or Flight number;
 - 4.4.17. Carrier Identifier;
 - 4.4.18. Registry number;
 - 4.4.19. Place of registry of vessel;
 - 4.4.20. IMO Number of vessel; and
 - 4.4.21. Intended destination in case of transshipment.
- 4.5. Cargo Description.** Cargo description in the Cargo Manifest and the CCM shall be precise enough to enable the Bureau to identify the goods intended to be discharged in the port and take pre-emptive action if warranted. Generic descriptions stated in the Cargo Manifest of the carrying vessel such as FAK (Freight All Kinds), general cargo and/or similar terminologies shall not be allowed and shall be considered as failure to exhibit the required document. Only Master B/L or Master AWB are allowed to use cargo description as "Consolidated Balikbayan Box" (for freight forwarder handling balikbayan boxes only) or "Consolidated Cargo" (for freight forwarder handling non-balikbayan boxes).
- 4.6. Other Required Information in the Submission of E-IFM And E-CCM.** In addition to the mandatory information required, the e-IFM and e-CCM submitted to the Bureau must also include information as to the value of the goods and freight charges. The collection, recording, storage, maintenance, processing, sharing of data and information; and maintenance of data information obtained under this section shall be secured and consistent with the principles and policy of Republic Act No. 10173, also known as The Data Privacy Act.
- 4.7. Sanctions in Case of Failure to Supply Advance and Requisite IFM and CCM.** The party failing to submit the

electronically sent in advance by the airline, air express operator, air freight forwarder and de-consolidator within the following cut-off period before the arrival of the aircraft at the port of entry:

4.2.1. If the port of loading is in Asia, the submission of e-Cargo Manifest and CCM must be one (1) hour before arrival of the aircraft; and

4.2.2. If the port of loading is other than Asia, the submission of the e-Cargo Manifest and CCM must be four (4) hours before arrival of the aircraft.

4.3. Submission of Advance Cargo Manifest in PDF. The electronic submission of the Cargo Manifest, and CCM shall be in a searchable Portable Document Format (PDF) through the accredited Value-Added Service Provider (VASP)/Accredited Information Processor (AIP) of the Bureau to the BOC Advanced Manifest System and to the Cargo Targeting System ("CTS").

Submission of searchable PDF of Cargo Manifest and CCM in the BOC Advanced Manifest System/Container Targeting System is different from the electronic manifest submission to the BOC E2M System.

Submission of the PDF Cargo Manifest and CCM by the freight forwarder, consolidator or shipping line's co-loader can be done prior to the submission of the vessel operator.

4.4. Contents of Cargo Manifest and CCM. The following information must appear in the inward foreign manifest (IFM) and consolidated cargo manifest (CCM) for each cargo listed therein as may be applicable:

4.4.1. Port of discharge or destination;

4.4.2. Customs registry number;

4.4.3. Bill of Lading or Air Way Bill number;

4.4.4. Marks and numbers of cartons, drums, boxes, crates and others forms of protective packaging;

4.4.5. Container and seal number, for sea vessel if containerized and initials FCL, if full container load, and LCL, if less container load;

4.4.6. Number of packages;

4.4.7. Kinds of packages;

4.4.8. Contents of description of cargo;

- 4.9.6. Name of Shipper;
- 4.9.7. Address of Shipper;
- 4.9.8. Name of Consignee;
- 4.9.9. Address of Consignee;
- 4.9.10. Name of Notify Party;
- 4.9.11. Address of Notify Party;
- 4.9.12. Marks and numbers of cartons, drums, boxes, crates and others forms of protective packaging;
- 4.9.13. Kinds of packages e.g. cartons, boxes, crates, drums, etc;
- 4.9.14. Container Information (container number, size of container, seal number, load indicator as FCL, if full container load and LCL, if less container load and sealing party (for sea vessel only);
- 4.9.15. Number of packages;
- 4.9.16. Gross weight in kilograms;
- 4.9.17. Specific description of cargo;
- 4.9.18. Measurement in cubic meters;
- 4.9.19. Value of Goods;
- 4.9.20. Freight Charges;
- 4.9.21. Insurance;
- 4.9.22. Handling Information (optional)

4.10. Submission of Other Documents by the Consignee. The carrier or its authorized agent shall obtain from the shipper the Commercial Invoice and Packing List for submission in searchable PDF to the Bureau's Advanced Manifest System at least twenty-four (24) hours prior to the arrival of the vessel or aircraft. The consignee shall be held liable for non-compliance of the shipper and may be subject to the payment of imposable fines in accordance with existing customs laws and regulations without prejudice to whatever additional recourse the BOC may pursue against the delinquent consignee.

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4.11. Submission of Stowage Plan and Containers Discharging List. Shipping line, NVOCC, or their authorized agent shall submit the Stowage Plan and Container Discharging List within the cut-off period prescribe in 4.1 of this Order. The shipping line, NVOCC, or their authorized agent shall be held liable for non-compliance and may be subject to the payment of imposable fines in accordance with existing customs laws and regulations without prejudice to whatever additional recourse the BOC may pursue against the delinquent shipping line, NVOCC, or their authorized agent.

4.12. Submission of Load Port Survey Report. The Bureau's accredited cargo surveying company shall submit the load port survey report in searchable PDF to the Bureau's Advanced Manifest System at least twenty-four (24) hours before the arrival of the vessel. The ACSC shall be held liable for non-compliance and may be subject to the payment of imposable fines in accordance with existing customs laws and regulations without prejudice to whatever additional recourse the BOC may pursue against the delinquent ACSC.

4.13. Submission of Supplemental Cargo Manifest to BOC AMS

Cargoes/containers not listed in the IFM but are otherwise recorded in the Stowage Plan shall be covered by a Supplemental Manifest which shall be submitted not later than forty-eight (48) hours from date of discharge of the last package from the vessel.

Cargoes/containers not listed in the IFM and Stowage Plan shall be covered by a Supplemental Manifest which shall be submitted not later than twenty-four (24) hours from date of discharge of the last package from the vessel.

For the case of aircraft, Supplemental Manifest shall be submitted not later than twenty-four (24) hours from date of discharge of the last package from the aircraft.

For failure to transmit the required Supplemental Manifest to the Bureau's AMS within the prescribed period, the shipments that ought to be reported through said Supplemental Manifest shall be considered un-manifested and shall undergo seizure and forfeiture proceedings.



4.14. Naming File Convention. The standard naming file convention for each type of documents are as follows:

4.14.1. For IFM

Origin – Maersk_04052018191900.pdf

Where:

Maersk – Shipping Line

04052018191900 – Date and Time Stamp

Transit – Maersk_MSK0001-

18_P02B_04052018192000.pdf

Maersk – Company Name

MSK0001-18 – Registry Number

P02B – Port Code

04052018192000 – Date and Time Stamp

4.14.2. For CCM

CCM_ROYALCARGO_ROYALCARGO_04052018191900.pdf

Where:

CCM – Default Code to identify the file as Consolidated Cargo Manifest

ROYALCARGO – Shipper

ROYALCARGO – Consignee

04052018191900 – Date and Time Stamp

4.14.3. For Copy of Bill of Lading

BOL_BL12345_LMSTRADING_04052018192000.pdf

Where:

BOL – Default Code to identify the file as Bill of Lading

BL12345 – BL Number

LMSTRADING – Consignee

04052018192000 – Date and Time Stamp



4.14.4. For Invoice

INVOICE_INV-201712-
001_LMSTRADING_04052018192000.pdf

Where:

INVOICE – Default Code to identify the file as Invoice

INV-201712-001 – Invoice Number

LMSTRADING – Consignee

04052018192000 – Date and Time Stamp

4.14.4. For Packing List

PACKINGLIST_BL12345_LMSTRADING_04052018192
000.pdf

Where:

PACKINGLIST – Default Code to identify the file as
Packing List

BL12345 – BL Number

LMSTRADING – Consignee

04052018192000 – Date and Time Stamp

4.14.5. For Stowage Plan

STOWAGEPLAN_MSK0001-
18_P02B_04052018192000.pdf

Where:

STOWAGEPLAN – Default Code to identify the file as
Stowage Plan

MSK0001-18 – Registry Number

P02B – Port Code

04052018192000 – Date and Time Stamp

4.14.6 For Container Discharging List

CONTAINERDISCHARGINGLIST_MSK0001-
18_P02B_04052018192100.pdf

Where:

CONTAINERDISCHARGINGLIST – Default Code to
identify the file as Container Discharging List

MSK0001-18 – Registry Number

[Handwritten Signature]
MASTER COPY

P02B – Port Code
04052018192000 – Date and Time Stamp

4.14.7 For Load Port Survey Report

LPSR_BL12345_MSK0001-18_04052018192100.pdf

Where:

LPSR – Default Code to identify the file as Load Port Survey Report

BL12345 – BL Number

MSK0001-18 – Registry Number

04052018192100 – Date and Time Stamp

4.15. Communication Dissemination. The consignee is responsible to disseminate this CMO to their foreign suppliers so that the suppliers may also inform the ship owners from whom they charter their carriers.


4.16. Submission of searchable PDF manifest and in BOC Advanced Manifest System/ CTS is different from the electronic manifest submission to BOC E2M System.

4.17. Submission of manifest by the freight forwarder, consolidator or shipping line's co-loader can be done prior to the submission of the vessel's operator.

Section 5. Repealing Clause. All rules and regulations inconsistent with this CMO are hereby deemed repealed, superseded or modified accordingly.

Section 6. Separability Clause. If any part of this CMO is declared unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force and effect.

Section 7. Effectivity Clause. This CMO shall take effect immediately.

[Handwritten Signature]

Bureau of Customs
ISIDRO S. LAPEÑA,
Commissioner
18-07442
ISIDRO S. LAPEÑA, PhD, CSEE
Commissioner
[Handwritten Initials]
MAY 07 2018