



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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Administrative Rules and Regulations

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CUSTOMS MEMORANDUM ORDER (CMO) NO. 08-2024

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SUBJECT: PROCEDURE IN THE IMPLEMENTATION OF THE ATA CARNET SYSTEM IN THE PHILIPPINES UNDER THE ISTANBUL CONVENTION

Section 1. Scope. This Order implements Customs Administrative Order (CAO) No. 2-2022 on Rules and Regulations in the Implementation of ATA Carnet System in the Philippines, as amended by CAO No. 1-2023.

Section 2. Objectives.

- 2.1. To provide the scope of application in the implementation of ATA Carnet System in the Philippines.
- 2.2. To provide procedure in the exportation and re-importation of temporarily admitted goods covered by ATA Carnets which are issued by the Philippine Chamber of Commerce and Industry (PCCI) as the appointed National Issuing and Guaranteeing Association (NIGA) of the Bureau of Customs (Bureau).
- 2.3. To provide a centralized system in the monitoring of processed ATA Carnets.
- 2.4. To provide procedure in the storage of Vouchers which are processed by various ports in the Philippines.

Section 3. ATA Carnet Implementation in the Philippines. Customs Officers processing ATA Carnets in the Philippines shall be guided by the following scope of application of ATA Carnet implementation in the Philippines:

- 3.1. The processing of ATA Carnet shall be limited to goods eligible for temporary admission as provided under Section 11 of CAO No. 2-2022, to wit:
 - a. Goods for display or use at exhibitions, fairs, meetings or similar events (Annex B.1 of the Istanbul Convention);
 - b. Professional equipment (Annex B.2 of the Istanbul Convention);
 - c. Containers, pallets, samples and other goods imported in connection with a commercial operation, except packings and articles (including vehicles) which, by their nature, are

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unsuitable for any purpose other than advertising of specific articles or publicity for a specific purpose (Annex B.3 of the Istanbul Convention);

- d. Goods imported in connection with a manufacturing operation (Annex B.4 of the Istanbul Convention);
- e. Goods imported for educational, scientific or cultural purposes (Annex B.5 of the Istanbul Convention). However, while scientific and pedagogic material is accepted, lodgement/filing of regular goods declaration shall be required;
- f. Travelers' personal effects and goods imported for sports purposes (Annex B.6 of the Istanbul Convention);
- g. Goods imported for humanitarian purposes (Annex B.9 of the Istanbul Convention); and
- h. Animals, except animals for transhumance or grazing or for performance of work or transport (Annex D of the Istanbul Convention);

- 3.2. ATA Carnets are accepted for hand-carried goods and unaccompanied goods;
- 3.3. CPD Carnet, known formally as Carnet de Passages en Douane, a customs document for temporary admission of road vehicles (private and commercial road motor vehicles), is not accepted;
- 3.4. ATA Carnets are not accepted for Postal Traffic and Customs Transit;
- 3.5. ATA Carnets may be handled by authorized representatives. Should that be the case, Box B of the ATA Carnet template has to be duly completed with the details of the authorized representative. If the representative's name was not specified in Box B, a Special Power of Attorney (letter of authorization), or Secretary's Certificate issued by the holder to the representative must be presented to the Bureau together with the ATA Carnet;
- 3.6. ATA Carnets issued by Contracting Parties to either the ATA Convention or Istanbul Convention, or to both Conventions, will be accepted;
- 3.7. ATA Carnets may be completed in English. The Customs may require a translation in English when the ATA Carnets are completed in any other language;
- 3.8. The following International Sea Ports of Entry can process ATA Carnets for Sea Cargo:



- a. District Port of San Fernando, and the subport of Sual;
- b. District Port of Manila;
- c. Manila International Container Port;
- d. District Port of Batangas, and the subports of Siain and Puerto Princesa;
- e. District Port of Legaspi;
- f. District Port of Iloilo;
- g. District Port of Cebu;
- h. District Port of Tacloban;
- i. District Port of Surigao;
- j. District Port of Cagayan De Oro, and the subports of Iligan and Mindanao International Container Terminal;
- k. District Port of Zamboanga;
- l. District Port of Davao;
- m. District Port of Subic;
- n. District Port of Aparri; and
- o. District Port of Limay, and the subport of Mariveles.

3.9. The following International Airports of Entry can process ATA Carnets for Air Cargo:

- a. Ninoy Aquino International Airport (Manila);
- b. Puerto Princesa International Airport (Palawan);
- c. Bicol International Airport (Albay);
- d. Kalibo International Airport (Aklan);
- e. Godofredo P. Ramos Airport (Aklan);
- f. Mactan International Airport (Cebu);
- g. Bohol-Panglao International Airport;
- h. Zamboanga International Airport;
- i. Francisco Bangoy International Airport (Davao);
- j. Subic International Airport;
- k. Clark International Airport; and
- l. Laoag International Airport.

3.10. Customs offices enumerated in Section 3.8 and 3.9 are authorized to accept and process ATA Carnets.

3.10.1. Hand-carried goods and accompanied Air Cargo may be cleared **24/7** at International Airports.



- 3.10.2.** Unaccompanied Air Cargo and Sea Cargo may be cleared from **8:00 AM – 5:00 PM, Monday to Friday** excluding holidays and other special days.
- 3.11.** Goods covered by an ATA Carnet may be re-exported through a Customs Office other than that through which they were imported and vice versa;
- 3.12.** Importation and re-exportation in split consignments are not accepted. However, importing only a part of the goods listed in the General List (GL) is allowed, while the rest of the goods remain in the country of exportation, under the condition that the said imported goods are to be re-exported in one consignment;
- 3.13.** Regularization Fee shall be imposed if evidence of re-exportation is not provided by the Re-exportation Counterfoil duly completed, signed, stamped, and dated by the Bureau;
- 3.14.** Regulated goods covered by ATA Carnet require the submission of necessary permits and clearances from appropriate regulatory agencies in accordance with their rules and regulations; and
- 3.15.** Items imported/exported must be re-exported/re-imported in the same condition.

Section 4. Administrative Provisions.

- 4.1. ATA Carnet Central Monitoring Office (ATA Central).** The Tax Exempt Division, Legal Service, Revenue Collection Monitoring Group (RCMG) shall serve as the central monitoring office related to all ATA Carnets which are processed in the ports identified under Sections 3.8 and 3.9 of this Order.

The ATA Central shall perform the following duties and responsibilities:

- a. Receive all communications related to the processing of ATA Carnets in all Ports;
- b. Give technical advice on any issues related to the processing of ATA Carnets;
- c. Receive copy of the Vouchers;



- d. Forward the copy of the Vouchers to the Central Records Management Division, Administrative Office, Internal Administration Group (IAG).
- e. Administer ATA Carnet Monitoring System in coordination with MISTG, keep digital record and monitor the dwell time of the ATA Carnets;
- f. Inform and remind the ports of the impending lapse of dwell time period of the goods;
- g. In case of goods which are not re-exported or no proof of re-exportation has been monitored, submit a report to the Bonds Audit Division, Collection Service, RCMG for appropriate action; and
- h. Coordinate and monitor ATA Carnets issued by PCCI.

4.2. Role of Bonds Audit Division. The Bonds Audit Division shall perform the following:

- a. Conduct regular audit of ATA Carnets processed by the Bureau; and
- b. In case of verified report on the failure of the goods to be re-exported or absence of proof of re-exportation, recommend to the Director, Collection Service to make representation with the PCCI for the collection of regularization fee, duties and taxes or any other penalties due thereon.

4.3. Role of Central Records Management Division (CRMD). The CRMD shall perform the following:

- a. Receive and act as custodian of Vouchers and other related documents forwarded by the ATA Central;
- b. Ensure that the Vouchers and other documents are placed in a dedicated folder, properly secured and the date of receipt thereof is clearly indicated, among others; and
- c. Issue certifications related to the Vouchers and other documents in its custody when requested by the ATA Central or the ports where such Vouchers are processed.

4.4. Role of the District Collectors. The District Collector shall perform the following:

- a. Ensure the collection of the Vouchers processed by the port, including those forwarded by the Supports authorized to process ATA Carnets;



- b. Forward the Vouchers to the ATA Central for monitoring and other actions related to claims against or verifications related to the ATA Carnets;
- c. Monitor the dwell time of ATA Carnets;
- d. Issue certifications related to the processing of ATA Carnets in their respective ports; and
- e. Perform other related functions as may be required.

4.5. Role of the Informal Entry Division or Equivalent Office.

The Informal Entry Division or equivalent office shall perform the following:

- a. Assign dedicated Customs Examiners from the Informal Entry Division or equivalent office, to process ATA Carnets;
- b. Ensure that Customs Examiners duly assigned to process ATA Carnets must be able to distinguish the color template of the ATA Carnet;
- c. Collect the Importation Voucher in case of foreign-issued ATA Carnet or the Re-importation Voucher in case of PCCI-issued ATA Carnet;
- d. Transmit the Voucher to the ATA Central, through channel, as soon as the goods are cleared for release. If the port of exit is different from the port of entry, the transmittal shall clearly indicate the port of exit;
- e. Issue certifications related to the processing ATA Carnets; and
- f. Perform other related functions as may be required.

4.6. Role of the Export Division or Equivalent Office. The Export Division or equivalent office shall perform the following:

- a. Assign dedicated Trade Control Examiner from the Export Division or equivalent office, to process ATA Carnets;
- b. Ensure that Trade Control Examiner duly assigned to process ATA Carnets must be able to distinguish the color template of the ATA Carnet;
- c. The Trade Control Examiner shall verify with ATA Central the authenticity of the ATA Carnet before processing the document;
- d. Collect the Exportation Voucher in case of PCCI-issued ATA Carnet or the Re-exportation Voucher in case of foreign-issued ATA Carnet;
- e. Transmit the Voucher to the ATA Central, through channel, as soon as the goods are cleared for release. If the port of entry is different from the port of exit, the transmittal shall clearly indicate the port of entry;

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- f. Issue certifications related to the processing ATA Carnets; and
- g. Perform other related functions as may be required.

4.7. Role of the Subport Collectors. The Subport Collectors shall perform the following:

- a. Assign dedicated Customs Officers from the subport to process ATA Carnets.

The Customs Officer shall handle both the importation and re-exportation of foreign-issued ATA Carnet, and the exportation and re-importation of PCCI-issued ATA Carnet.

The Customs Officer shall ensure that the Vouchers both for foreign-issued and PCCI-issued ATA Carnets are collected as soon as they are processed;

- b. Ensure that Customs Officers duly assigned to process ATA Carnets must be able to distinguish the color template of the ATA Carnet;
- c. Transmit the Vouchers to the ATA Central, through channel, as soon as the goods are cleared for release;
- d. Issue certifications related to the processing ATA Carnets;
- e. Monitor the dwell time of ATA Carnets;
- f. Issue certifications related to the processing of ATA Carnets in their respective subports; and
- g. Perform other related functions as may be required.

Section 5. Period of Re-exportation of Temporarily Admitted Goods.

5.1. The Trade Control Examiner shall ensure that the following period shall be complied with:

- a. Goods for display or use at exhibitions, fairs, meetings or similar events - six (6) months;
- b. Professional equipment - one (1) year;
- c. Containers, pallets, samples and other goods imported in connection with a commercial operation, except 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 – six (6) months;
- d. Goods imported in connection with a manufacturing operation - one (1) year;
- e. Goods imported for educational, scientific or cultural purposes - one (1) year;

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- f. Travelers' personal effects – the same duration with the traveling Holder;
- g. Goods imported for sports purposes - one (1) year;
- h. For medical, surgical and laboratory equipment – to be determined in accordance with the need;
- i. For relief consignment – one (1) year; and
- j. Animals, except animals for transhumance or grazing or for performance of work or transport - one (1) year.

5.2. The period of re exportation shall not exceed the validity period of ATA Carnet.

5.3. The endorsement date may be the date of presentation of the ATA Carnet or after the physical examination of the goods.

Section 6. Procedure in the Processing of ATA Carnets.

6.1. Processing of foreign-issued ATA Carnets shall comply with the report form which is attached as **Annex "A."**

6.2. Processing of PCCI-issued ATA Carnets shall comply with the report form which is attached as **Annex "B."**

Section 7. Important Considerations in the processing of ATA Carnets.

7.1. Cover Page and General List at the Reverse Page.

7.1.1. The Cover page contains the information related to the ATA Carnet and the General List of items and their value. It shows the following:

- a. The Name of the Carnet Holder and representative, if designated;
- b. Carnet Number;
- c. Intended Use of the Goods;
- d. Validity Date; and
- e. List of Countries that the Carnet can be used.

7.1.2. It contains an endorsement from the Customs Authority. If the Carnet is issued by the PCCI, the endorsement on the Cover Page comes from the Bureau. If the Carnet is foreign-issued, the endorsement comes from the Customs Administration of the Country where the ATA Carnet was issued.

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7.1.3. If the Carnet is foreign-issued, the Customs Officer shall ensure that the endorsement from foreign customs, the name of the issuing chamber and the name of the Carnet holder are completed. Otherwise, the Carnet shall be returned and the goods shall be processed under Section 7 of this Order, unless the Carnet has been corrected and presented within the period allowed by the CMTA to process the goods.

7.1.4. The General List shows the following information:

- a. The description of the items that are covered;
- b. Number of pieces;
- c. Weight or volume
- d. Value, including the total sum;
- e. Country of Origin; and
- f. Official stamp of the issuing chamber.

7.1.5. In checking the General List, the Customs Officer may see that some Carnets have attached lists. Thus, when endorsing on Counterfoil or Voucher, if applicable, only state the specific item or total number of items on the first column of the General List, not on the number of pieces on the third column.

7.2. Counterfoils and Vouchers.

7.2.1. The Customs Officer shall ensure that the holder has made the declaration in the correct voucher number which shall match with the counterfoil number.

7.2.2. The Customs Officer shall only indicate in the Counterfoil the item numbers (or total item numbers) that are actually inspected or examined.

7.2.3. Only the Holder shall declare the items in the Voucher, in similar fashion with the General List in the Cover page. If the Voucher is blank, the Customs Officer shall not fill in the items in behalf of the Holder or representative.

7.2.4. If the goods are not examined or inspected, the Customs Officer shall not indicate the item number in the Counterfoil.

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- 7.2.5. Customs Officers, generally, may not amend previously endorsed Counterfoils and Vouchers.
- 7.2.6. After the endorsement, the Customs Officer shall retain the Voucher, and scan the Counterfoil, the Cover and the back page for uploading to the system. Photocopies shall also be made as additional documents aside from the retained original copy of the Voucher.

7.3. PCCI-Issued ATA Carnet.

- 7.3.1. Before the exportation of the goods, the stakeholder shall open a ticket in the BOC E-Ticketing System for the scheduling of the stuffing of the goods for pre-shipment inspection. The Export Division or equivalent office of the port shall assign a Trade Control Examiner to handle the ticket and the examination of the goods. Reimbursement of the cost of travel to the stuffing area shall be made by the Carnet holder or representative.

However, the Carnet holder may opt to schedule the examination upon arrival at the port of loading for exportation.

- 7.3.2. During the processing of the goods for exportation, the Holder shall present the goods for physical examination, unless prior physical examination was done at the premises of the Holder, and the PCCI-issued ATA Carnet to the Trade Control Examiner at the port of exportation for clearance and endorsement.

- 7.3.3. The Carnet holder is given a period within which the goods will be re-imported, or on or before the expiration of the ATA Carnet validity, whichever is earlier.

- 7.3.4. At the time of re-importation, the Carnet Holder shall open a ticket in the BOC E-Ticketing System requesting for the examination of the goods to verify whether the contents correspond with the General List and at the same time with the Counterfoil and the Voucher when the goods were previously exported.

- 7.3.5. The Customs Officer at the Assessment Division or equivalent office shall require the production of the goods for verification and endorsement of the re-importation Counterfoil and Voucher.

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7.3.6. If the goods are containerized, the Holder may request for the conduct of examination at the premises of the Holder. In which case, the Holder shall request for underguarding of the goods to ensure its delivery to the premises or warehouse of the Holder. If E-TRACC device is possible, the same shall be utilized instead of customs underguarding. Reimbursement of the cost of travel to the premises of the Holder shall be made by the Carnet holder or representative.

7.4. Foreign-Issued ATA Carnet.

7.4.1. Upon arrival of the goods, the Carnet Holder shall open a ticket in the BOC E-Ticketing System requesting for the examination of the goods to verify whether the contents correspond with the General List. All temporarily admitted goods covered by ATA Carnet shall be subject to 100% examination.

7.4.2. The Holder shall present the foreign-issued ATA Carnet to the Customs Officer at the Assessment Division or equivalent office.

7.4.3. If the goods are containerized, the Holder may request for the conduct of examination at the premises of the Holder.

In which case, the Holder shall request for underguarding of the goods to ensure its delivery to the premises or warehouse of the Holder.

If E-TRACC device is possible, the same shall be utilized instead of customs underguarding.

Provided that the handling Customs Officer shall be present during the unstuffing of the cargo for verification and examination.

Reimbursement of the cost of travel to the examination area shall be made by the Carnet holder or representative.

7.4.4. After the examination and without any discrepancy in the information and the contents, the Customs Examiner at the Informal Entry Division or equivalent

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office shall indicate the period for the temporary importation of the goods in the Counterfoil and Voucher in accordance with Section 5 of this Order, or on or before the expiration of the Carnet, whichever is earlier.

- 7.4.5. The Customs Examiner shall then endorse the importation Voucher and Counterfoil. The Voucher shall be retained and the remaining documents of the Carnet shall be scanned and photocopied. The scanned copy shall be uploaded to the ATA Carnet Monitoring System.
- 7.4.6. At the time of re-exportation, the Carnet Holder shall open a ticket in the BOC E-Ticketing System requesting for the examination of the goods to verify whether the contents correspond with the General List and at the same time with the Counterfoil and the Voucher when the goods were previously imported.
- 7.4.7. The Customs Officer at the Export Division or equivalent office shall require the production of the goods for verification and endorsement of the re-importation Counterfoil and Voucher.
- 7.4.8. If the goods are containerized, the Holder may request for the conduct of examination at the premises of the Holder. In which case, the Holder shall schedule with the handling Trade Control Examiner the stuffing of the cargo. Expenses for the travel and other necessary bills shall be reimbursed by the Holder, unless the same are provided by the Holder.

Section 8. Extension of the Temporary Admission of the Goods. The following procedure shall be followed in the request for extension of Carnet due date exceeding the period of re-exportation/re-importation.

8.1. The Holder or representative shall open a ticket in the BOC E-Ticketing System for the purpose and attach thereto the following documents:

- a. Scanned copy of the Carnet documents such as the Cover Page, General List and the Endorsed Counterfoils; and
- b. Letter of Explanation why the request is made. The letter should clearly indicate the purpose, location of the goods

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and number of items.

- 8.2. Upon receipt of the ticket, the Bureau, through the ATA Central, may allow the extension of the period of temporary admission, provided that the period of extension so requested is within the validity period of the Carnet.
- 8.3. Provided further that, if the period of temporary admission is requested by the Holder to be shorter than the period allowed for temporary admission, or if no request has been made, the extension shall not exceed three (3) months from the original due date of the temporary admission, for consistency with the extension period allowed under Section 800 of the CMTA.
- 8.4. Provided finally that, the request shall be received by the Bureau at least ten (10) working days before the due date of temporary admission.
- 8.5. Extension of the period of temporary admission shall be subject to approval of the Bureau, among other requirements, such as the approval of the PCCI, the issuing association and the foreign customs authority, as may be applicable.

Section 9. Issuance of a Replacement or Duplicate Carnet.

9.1. Replacement Carnet.

- 9.1.1. A Carnet holder may request for the issuance of a Replacement Carnet to extend the validity date of the original ATA Carnet.
- 9.1.2. To facilitate the processing of the request, the Holder is encouraged to apply for extension with the country of origin's issuing association at least one (1) month before the expiration of the validity date of the Carnet. The Holder shall likewise inform the PCCI of such request.
- 9.1.3. The Holder shall open a ticket in the BOC E-Ticketing System for the purpose and attached thereto the following documents:
 - a. Scanned copy of both original and Replacement Carnets. Provided, that the Item Description and value in the General List must be the same; and
 - b. Letter of Explanation why the request is made.

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- 9.1.4. Issuance of Replacement Carnet shall be subject to approval of the Bureau, through the ATA Carnet Central, depending on the appreciation by the Bureau of the reason for such request. Moreover, approval of the request shall also be secured from the PCCI, the issuing association and the foreign customs authority, as may be applicable.
- 9.1.5. Once the Replacement Carnet is approved and presented to the port where the goods are processed, the Customs Examiner or Trade Control Examiner shall perform the following:
 - a. The Original Carnet shall be closed or discharged by endorsing the same on Re-Export (for foreign-issued Carnet) or on Re-Import for PCCI-issued Carnet, and indicate therein "Replaced by <Replacement Carnet no.>";
 - b. The Replacement Carnet will be opened by endorsing on Importation for foreign-issued Carnet or Exportation for PCCI-issued Carnet, and indicate therein "Replaces <Original Carnet no.>"; and
 - c. Put appropriate remarks on the ATA Carnet Monitoring System.

9.2. Duplicate Carnet.

- 9.2.1. The Carnet holder may request for approval from the Bureau for the issuance of a Duplicate Carnet in cases where the Original Carnet is lost or destroyed.
- 9.2.2. To facilitate the processing of the request, the Holder is encouraged to apply for duplicate with the country of origin's issuing association immediately after the discovery of the loss or destruction. Provided that, the Original Carnet has not yet expired.
- 9.2.3. The Holder shall open a ticket in the BOC E-Ticketing System for the purpose and attached thereto the following documents:
 - a. Scanned copy of Duplicate Carnet. Provided, that all the information in the Duplicate Carnet must be

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exactly the same as the Original Carnet, except the Carnet No.; and

- b. Letter of Explanation why the request is made including a Police Report or Certification from Appropriate Government Agency, showing the fact of loss or destruction.

9.2.4. Issuance of Duplicate Carnet shall be subject to approval of the Bureau, through the ATA Carnet Central, depending on the appreciation by the Bureau of the reason for such request. Moreover, approval of the request shall also be secured from the PCCI, the issuing association and the foreign customs authority, as may be applicable.

9.2.5. Once the Duplicate Carnet is approved and presented to the port where the goods are processed, the Customs Examiner or Trade Control Examiner shall perform the following:

- a. Open the ATA Carnet Monitoring System for comparison with the record on file related to the Original Carnet;
- b. The Duplicate Carnet shall be opened by endorsing the same on Exportation (for PCCI-issued Carnet) or on Importation (for foreign-issued Carnet), and indicate therein "Replaces <Replacement Carnet no.>"; and
- c. Put appropriate remarks on the ATA Carnet Monitoring System.

Section 10. Release of Shipments. Pending full automation and in cases where the goods are covered by appropriate Bill of Lading or Air Waybill which are validated in the E2M system, the following shall be undertaken:

10.1. For Importation of Goods Covered by Foreign-issued ATA Carnet or Re-importation of PCCI-issued ATA Carnet.

10.1.1. The assigned Customs Examiner shall retrieve the corresponding Bill of Lading or Air Waybill of the temporarily admitted goods covered by the ATA Carnet and prepare the Order of Payment of the following charges for the approval of the Chief, Informal Entry Division or equivalent office:

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- a. Import Processing Charge
- b. Customs Documentary Stamp (CDS); and
- c. Documentary Stamp Tax (DST).


10.1.2. Once payment has been made, the Chief, Informal Entry Division or equivalent office, or the Support Collector shall select from the e-manifest menu the operation "Manual Discharge" to perform manual write-off of the BL / AWB. On the "Manual Discharge Screen" of the e-manifest, the Chief Informal Entry Division or its equivalent unit shall encode the following data corresponding to the said shipment, if applicable:

- a. Consignee's TIN
- b. Consignee's Name
- c. Broker's TIN
- d. Broker's Name
- e. Registration Serial – the value is always (I) which stands for Informal Entry
- f. Registration Number – the Carnet number
- g. Registration Date (mm/dd/yy)
- h. Transit Shed Code – the code for the Location of the goods assigned to the Port Operators/ Container Yard-Container Freight Station (CY-CFS), Off-dock Customs Facilities and Warehouse Operators
- i. Reference Year – the year of the Informal Entry Goods Declaration
- j. Declaration Office Code – customs office code of the port
- k. Commodity Code
- l. Total Number of Packages
- m. Packaging Type
- n. Total Gross Weight

The Chief, Informal Entry Division or equivalent office, or Support Collector shall coordinate with the MISTG on the encoding of the above listed information.

10.1.3. The manual discharge shall trigger the electronic transmission of the release instruction to the respective terminal facility operator/Off-dock CFW for the release of the goods to the proper party.

10.2. For Exportation of Goods Covered by PCCI-issued ATA Carnet or Re-exportation of Foreign-issued ATA Carnet.

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- 10.2.1.** Upon completion of the clearance process, the Trade Control Examiner shall prepare the Order of Payment for CDS and DST for the approval of the Chief, Export Division or equivalent office.
- 10.2.2.** The Chief, Export Division or equivalent office shall issue the Order of Payment as recommended by the handling Customs Officer.
- 10.2.3.** Once payment has been made, the goods shall be released or Authority to Load shall be issued.

Section 11. Situations Where ATA Carnet May Not be Accepted. The following are instances where an ATA Carnet may not be accepted by the Bureau:

- 11.1.** The ATA Carnet contains errors or inconsistencies in the information as appearing in the Cover Page, Counterfoil and/or Voucher.

The errors or inconsistencies may be as follows:

- 11.1.1.** The Counterfoil or Voucher is not attached, or those attached do not conform with the color template;
- 11.1.2.** The items indicated in the General List as indicated in the Cover Page and Voucher are inconsistent;
- 11.1.3.** The foreign-issued ATA Carnet is not endorsed by the Customs Authority of the country where it was issued, either on the Cover Page and/or the yellow-colored Counterfoil; or
- 11.1.4.** The white-colored Counterfoil of the PCCI-issued ATA Carnet was not endorsed by the Customs Authority of temporary admission.

- 11.2.** The goods as declared in the ATA Carnet do not conform with the actual goods as examined. Such discrepancy may, in some instances, result in misdeclaration, misclassification or undervaluation of the goods;

- 11.3.** The ATA Carnet is not valid for processing in the Philippines. This happens under the following instances:

- 11.3.1.** The Philippines is not clearly indicated in the Cover Page, Counterfoil and/or Voucher; or
- 11.3.2.** The list of Guaranteeing Associations do not include PCCI as the NIGA for the Philippines.
- 11.3.3.** The goods covered by the ATA Carnet has exceeded

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the period of temporary admission into the country, or the validity of the ATA Carnet has already expired; and
11.3.4. A spurious ATA Carnet is presented.

Section 12. Procedure in Cases Where ATA Carnet are Not Accepted or Lodgement/Filing of Goods Declaration is Required.

- 12.1.** The handling Customs Examiner or Trade Control Examiner shall immediately prepare a report to his/her immediate supervisor and provide details of his/her observations/findings.
- 12.2.** The Chief Informal Entry Division, Chief Export Division, or equivalent office shall make a report to the ATA Central, through channel, together with the recommendation to relate and verify the findings to the PCCI for appropriate coordination with its counterpart issuing association.
- 12.3.** If the findings relate to the actual contents of the goods resulting in discrepancies which are actionable under the CMTA, or the submission of spurious ATA Carnet, the goods may be subject to the issuance of a Warrant of Seizure and Detention. Provided, that due diligence and coordination with PCCI has been made.
- 12.4.** Where goods declaration is required to be lodged or filed for temporarily admitted goods covered by the Istanbul Convention, the following shall be submitted by the importer:
- a. Tax Exemption Indorsement from the Department of Finance
 - b. Posting of appropriate security, if required;
 - c. Bill of lading/Air Waybill;
 - d. Packing list;
 - e. Commercial invoice;
 - f. Regulatory permits, if applicable; and
 - g. Other documents as may be warranted

Other documents needed for temporarily admitted goods under CAO No. 2-2022 may be required to be submitted by the importer.

Section 13. ATA Carnet Color Template. The Customs Officer must ensure that the papers must conform to the following colors, otherwise the ATA Carnet shall not be accepted:

- a. The front and back Covers must be Green;

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- b. The Counterfoil and Vouchers for foreign-issued carnets must be White;
- c. The Counterfoil and Vouchers for PCCI-issued carnets must be Yellow; and
- d. Blue Counterfoil and Vouchers for Transit Carnets not covered for processing by the Bureau.

Section 14. ATA Carnet Monitoring System. The ATA Carnet Monitoring System developed by MISTG shall have the following features:

- 14.1.** Serve as digital repository of ATA Carnets processed by the Bureau;
- 14.2.** Monitor the processing of foreign-issued and PCCI-issued ATA Carnets;
- 14.3.** Collect the following essential information of the processed Carnets:
 - a. Port where the ATA Carnet is processed;
 - b. Handling Customs Officer;
 - c. Carnet Number;
 - d. Carnet Holder;
 - e. Address;
 - f. Representative;
 - g. Intended use of the goods;
 - h. Issuing association;
 - i. Date of arrival;
 - j. Carnet validity;
 - k. Goods description;
 - l. Quantity;
 - m. Weight;
 - n. Value; and
 - o. Country of origin.

Additional information for foreign issued carnets:

- a. Duration of temporary importation;
- b. Duty/tax free final date; and
- c. Re-export final date;

Additional information for PCCI-issued Carnets:

- a. Date of Exportation;
- b. Country of temporary exportation;
- c. Duration of temporary exportation; and

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d. Re-importation final date.

14.4. Provide dashboard to the ATA Central, Office of the Commissioner, Assessment and Operations Coordinating Group, RCMG and other offices as maybe authorized by the Commissioner;

14.5. Provide the appropriate users' account credentials to authorized Customs Officers, and ensure that only authorized users can access the system; and

14.6. Provide other functionalities as may be warranted.

Section 15. Repealing Clause. All other rules and regulations issued by the Bureau which are inconsistent with this Order, specifically provisions on charges and fees, are deemed repealed or modified accordingly.

Section 16. Separability Clause. If any part of this Order is declared unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force and effect.

Section 17. Effectivity. This Order shall take effect immediately.

The Office of National Administrative Register (ONAR) of the UP Law Center shall be provided three (3) certified copies of this Order.

BIENVENIDO Y. RUBIO
Commissioner



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ANNEX "A"

Customs Officers' Guide in the Processing of Foreign-Issued ATA Carnets:

IMPORTATION				
What to do:	What to observe:	Yes	No	Remarks
a. Open and access the ATA Carnet Monitoring System				
b. Input the ATA Carnet details in the system				
c. Check the Front Cover	1. The Front Cover uses Green Paper			
	2. Top left is the logo of the Issuing Association abroad			
	3. Top right is the logo of the ICC World Chambers Federation			
	4. Box A contains the name of the Holder and Address			
	5. Box B contains the name of representative, if designated			
	6. Box C indicates the intended use of the goods			
	7. Box G (a) is the Carnet No.			
	8. Box G (b) is the name of the NIGA (which issued the ATA Carnet)			
	9. Box G (c) is the validity of the ATA Carnet			
	10. Box P lists the countries where the ATA Carnet are valid			



	11. Box H is the endorsement from Customs Authority where the ATA Carnet was issued			
	12. Box I is the signature and stamp of the issuing association			
	13. Box J is the signature of the holder			
d. Check the Reverse Page of the Front Cover which contains the General List of the goods	14. The List matches with the General List in the Importation Voucher			
e. Check the Back Cover of the ATA Carnet	15. The Back Cover uses Green Paper			
	16. The front page of the back cover provides the notes on the use of ATA Carnet			
	17. The reverse page of the back cover contains the member countries and the corresponding Guaranteeing and Issuing Associations			
	18. The specific details of the issuing Chamber of Commerce is indicated in the lower portion of the document			
f. Check the Counterfoil	19. The Counterfoil uses White Paper			
	20. The word Philippines is printed on the left side of the Importation section			
g. Check the	21. The Voucher uses			

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Voucher	White Paper			
	22. The word Philippines is printed on the top portion of the document			
	23. The information related to the ATA Carnet matches with the information on the front Cover			
	24. The Voucher No. in Box G corresponds with the Voucher No. in the Counterfoil			
	25. Box D indicates the means of transport			
	26. Box E contains the packaging details			
	27. Box F contains the declaration for temporary admission together with the name and signature of the declarant			
h. Examine the goods listed in the General List as reflected in the reverse pages of the front cover and the Voucher and take photographs of the goods	28. The List matches with the actual contents and description of the goods			
i. Fill out, sign and stamp in Box H	29. The reference number under Box H (c) is indicated			
j. Ask the date of re-exportation of the goods	30. The final date of re-exportation is filled out by handling Customs Officer both in Box H (b) of the Voucher and			



	Item 2 of the Exportation Counterfoil			
k. Ask the port of re-exportation, if different from the port of entry	31. The port of re-exportation is indicated in the remarks of this Annex			
l. Fill out and stamp the Importation Portion of the Counterfoil				
m. Detach the Importation Voucher				
n. Scan the following documents and upload them into the system	<ol style="list-style-type: none"> 1. Front portion of the front cover 2. Back or reverse portion of the front cover 3. Importation Counterfoil 4. Importation Voucher 5. Front page of the back cover 6. Back or reverse page of the back cover 7. "Annex A" Report Form containing the importation processing 8. Photograph of the goods 			
o. If the ATA Carnet is not accepted, refer to Section 7 of this Order				
RE-EXPORTATION				
a. Open the ATA				



Carnet Monitoring System				
b. Check the validity of the Carnet.	1. The validity period under Box G (c) has not lapsed			
c. Check the Dwell Time Period.	2. The final date for re-exportation under Box H (b) of the Importation Voucher or the Item 2 of the Importation Counterfoil has not lapsed			
d. Examine the Goods	3. The goods matches with the General List at the reverse portion of the Exportation Voucher			
e. Fill-out and stamp the re-exportation portion of the Counterfoil				
f. Fill-out and stamp the re-exportation Voucher				
g. Detach the re-exportation Voucher				
h. Scan and upload the following documents	a. Re-exportation Counterfoil b. Re-exportation Voucher c. "Annex A" Report form containing re-exportation processing			
d. In case of inconsistencies in the validity of ATA Carnet or the dwell time period allowed for the goods, or other issues related to the contents and description of the goods, issue a report for appropriate action of the ATA Central	4. The Carnet is rejected and the goods covered by the Carnet shall be subject to appropriate Customs rules and regulations			

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ANNEX "B"

Customs Officers' Guide (Report Form) in the Processing of PCCI-Issued ATA Carnets:

EXPORTATION				
What to do:	What to observe:	Yes	No	Remarks
a. Open and access the ATA Carnet Monitoring System				
b. Input the ATA Carnet details in the system				
c. Check the Front Cover	1. The Front Cover uses Green Paper			
	2. Top left is the logo of the PCCI			
	3. Top right is the logo of the ICC World Chambers Federation			
	4. Box A contains the name of the Holder and Address			
	5. Box B contains the name of representative, if designated			
	6. Box C indicates the intended use of the goods			
	7. Box G (a) is the Carnet No.			
	8. Box G (b) is the name of PCCI (which issued the ATA Carnet)			
	9. Box G (c) is the validity of the ATA			

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	Carnet			
	10. Box P lists the countries where the ATA Carnet are valid			
d. Fill out, sign and stamp Box H of the front Cover				
	11. Box I is the signature and stamp of the authorized PCCI officer			
	12. Box J is the signature of the holder			
e. Check the Reverse Page of the Front Cover which contains the General List of the goods	13. The List matches with the General List in the Exportation Voucher			
f. Check the Back Cover of the ATA Carnet	14. The Back Cover uses Green Paper			
	15. The front page of the back cover provides the notes on the use of ATA Carnet			
	16. The reverse page of the back cover contains the member countries and the corresponding Guaranteeing and Issuing Associations			
	17. The specific details of the PCCI is indicated on the lower portion of the document			
g. Check the Counterfoil	18. The Counterfoil uses Yellow Paper			
	19. The word Philippines is printed on the left margin of the			

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	Exportation section			
h. Check the Voucher	20. The Voucher uses Yellow Paper			
	21. The word Philippines is printed on the top portion of the Voucher			
	22. The information related to the ATA Carnet matches with the information on the front Cover			
	23. The Voucher No. in Box G corresponds with the Voucher No. in the Counterfoil			
	24. Box D indicates the means of transport			
	25. Box E contains the packaging details			
	26. Box F contains the declaration for temporary exportation together with the name and signature of the declarant			
i. Examine the goods listed in the General List as reflected in the reverse pages of the front cover and the Voucher	27. The List matches with the actual contents and description of the goods			
j. Fill out, sign and stamp in Box H	28. The reference number under Box H (c) is indicated			
k. Ask the date of re-importation of the goods	29. The final date of re-importation is filled out by handling Customs Officer both in Box H (b) of the Voucher and Item 2 of the Exportation			

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Counterfoil				
l. Ask the port of re-importation, if different from the port of exportation	30. The port of re-importation is indicated in the remarks of this Annex			
m. Fill out and stamp the Exportation Portion of the Counterfoil				
n. Detach the Exportation Voucher				
o. Scan the following documents and upload them into the system	<ul style="list-style-type: none"> a. Front portion of the front cover b. Back or reverse portion of the front cover c. Exportation Counterfoil d. Exportation Voucher e. Front page of the back cover f. Reverse page of the back cover g. "Annex A" Report Form containing the exportation processing 			
p. If the ATA Carnet is not accepted, require the filing or lodgement of export declaration				
RE-IMPORTATION				
a. Open the ATA Carnet Monitoring System				
b. Check the validity of the Carnet.	1. The validity period under Box G (c) has not lapsed			



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c. Check the Dwell Time Period.	2. The final date for re-importation under Box H (b) of the Exportation Voucher or the Item 2 of the Exportation Counterfoil has not lapsed			
d. Examine the Goods	3. The goods matches with the General List at the reverse portion of the Re-importation Voucher			
e. Fill-out and stamp the re-importation portion of the Counterfoil				
f. Fill-out and stamp the re-importation Voucher				
g. Detach the re-importation Voucher				
h. Scan and upload the following documents	a. Re-importation Counterfoil b. Re-importation Voucher c. "Annex B" Report form containing re-importation processing			
d. If the ATA Carnet is not accepted, refer to Section 7 of this Order.	4. The Carnet is rejected and the goods covered by the Carnet shall be subject to appropriate Customs rules and regulations			

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