



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

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OFFICE of the NATIONAL ADMINISTRATIVE REGISTER
Administrative Rules and Regulations

R JAN 02 2025 **D**
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TIME: 1:30 BY: [Signature]

CUSTOMS MEMORANDUM ORDER

NO. 10-2024

SUBJECT: REVISED CODE OF CONDUCT OF THE BUREAU OF CUSTOMS

Section 1. Scope. This CMO shall apply to all Bureau of Customs (BOC) officials and employees, whether permanent, temporary, coterminous, casual, or contractual, including those detailed in other government offices or instrumentalities.

Section 2. Objectives.

- 2.1.** To institutionalize a Code of Conduct in accordance with the provisions of the World Customs Organization (WCO) Model Code of Ethics and Conduct, Republic Act No. 6713 or the Code of Conduct and Ethical Standards for Public Officials and Employees, 2017 Rules on Administrative Cases in Civil Service (RACCS), and other applicable civil service rules and regulations.
- 2.2.** To uphold the standards of integrity, patriotism, responsibility, and competence among Customs officials and employees to ensure public confidence and trust.
- 2.3.** To provide standards for Customs officials and employees in their dealings within and outside Customs.
- 2.4.** To provide accountability and liability for all BOC officials and employees and impose sanctions for violations of the BOC Code of Conduct, as provided under relevant laws, rules, and regulations on administrative cases.

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Section 3. Definition of Terms. For purposes of this Code of Conduct, the following terms shall be defined as follows:

- 3.1. Acquisition Cost** – shall refer to the amount of money paid to acquire or own something, as well as the amount of expenses incurred for improvements introduced on a real property.¹
- 3.2. Assessed Value** – shall refer to the amount indicated in the tax declaration of the real properties concerned.²
- 3.3. Conflict of Interest** – shall refer to an instance when a public official or employee is a member of a board, an officer, or a substantial stockholder of a private corporation or owner or has a substantial interest in a business, and the interest of such corporation or business, or their rights or duties therein, may be opposed to or affected by the faithful performance of official duty.³
- 3.4. Documented Information** – shall refer to information, of any format or media, required to be controlled and maintained by the Bureau.⁴
- 3.5. Extortion** – shall refer to the act of obtaining property from another through wrongful use of actual or threatened force, violence, or fear.⁵
- 3.6. Fair Market Value** – shall refer to the amount indicated as market value in the tax declaration of the real properties concerned.⁶
- 3.7. Grievance** – shall refer to a work-related discontentment or dissatisfaction which had been expressed verbally or in writing and which, in the aggrieved employee's opinion, has been ignored or dropped without consideration.⁷

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¹ Section 2(l), Real Properties, MC No. 2-2013, Revised Statement of Assets, Liabilities and Net Worth (SALN) Form, Civil Service Commission

² Section 2(h), Real Properties, MC No. 2-2013

³ Section 3(i), RA No. 6713, Code of Conduct and Ethical Standards for Public Officials and Employees

⁴ Section 3.8.6., ISO 9000:2015, Quality Management Systems – Fundamentals and Vocabulary

⁵ Section 8(q), Chapter I, BIR Revised Code of Conduct, Bureau of Internal Revenue

⁶ Section 2(i), Real Properties, MC No. 2-2013

⁷ Rule V, Title V, Section 2, CMO No. 25-2010, BOC Function-Specific Code of Conduct



3.8. Grievance Machinery – shall refer to a system or method of determining and evaluating the best way to address the specific cause or causes of a grievance.⁸

3.9. Haoshiao – shall refer to any person purporting to be a customs employee and performing functions of Bureau of Customs personnel, whether or not under the direction or with the permission of BOC officials/employees.⁹

3.10. Lawyering – shall refer to performing or doing legal work or action that would benefit the importer, exporter, broker, or other stakeholder, whether or not the work or action requires the intervention of their office.¹⁰

3.11. Nepotism – shall refer to a situation where appointments or recommendations for a position or designation or transfer are made in favor of a relative of the appointing or recommending authority, or of the chief of the bureau or office, or of the person exercising immediate supervision over the appointee.¹¹

3.12. Official Information – shall refer to any information the official or employee acquires by reason of employment, that they know or reasonably should know, that has not been made available to the general public such as proprietary business information, employees' records, and/or sensitive information related to enforcement of the law retrieved from records and automated Customs systems. This rule extends to all documents, records, and information stored electronically in the Bureau.¹²

3.13. Relative – shall refer to any relative/s within the fourth civil degree of consanguinity or affinity of person/s or official/s such as, but not limited to, the spouse, child, stepchild, grandchild, parent, stepparent, grandparent, niece, nephew, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother, sister, brother-in-law, or sister-in-law, including adoptive relationships.¹³

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⁸ Rule V, Title V, Section 2, CMO No. 25-2010

⁹ Section 2, Title II, CMO No. 25-2010.

¹⁰ Section 5, Title II, CMO No. 25-2010.

¹¹ Section 1, Title II, CMO No. 25-2010

¹² Section 8, WCO Model Code of Ethics and Conduct.

¹³ Section 3(k), RA No. 6713.



3.14. Selectivity System - shall refer to the application of risk management and the use of risk-based channeling (red/yellow/green) that allows the allocation of scarce resources to the high-risk areas while increasing the efficiency of the clearance process for low-risk shipments.¹⁴

Section 4. General Provisions on Ethics.

4.1. Personal Responsibility. All Customs officials and employees must:

- 4.1.1.** Uphold the Constitution, laws and regulations of the Republic of the Philippines.
- 4.1.2.** Refrain from doing acts contrary to law, good morals, good custom, public policy, public order, public safety and public interest.
- 4.1.3.** Adhere to the vision, mission, and goals of the Bureau of Customs.
- 4.1.4.** Never use public office for private gain.
- 4.1.5.** Commit to the democratic way of life and maintain the principle of public accountability.
- 4.1.6.** Disclose wastage and misuse of public resources, fraud, abuse, and corruption to appropriate authorities.
- 4.1.7.** Take appropriate and immediate action upon knowledge of a subordinates' or superior's violation of laws, rules and regulations and this Code.
- 4.1.8.** Perform their duties with utmost efficiency and highest degree of professionalism, integrity, accountability, excellence, and impartiality, giving a full day's labor for a full day's pay.
- 4.1.9.** Properly document their attendance and secure the required authority for their presence in other offices of the Bureau outside of their official workplace.
- 4.1.10.** Strictly adhere to their work schedule and submit their record of attendance in the prescribed format.
- 4.1.11.** Ensure timely compliance with the requirements for the submission of updated records in the employee's 201 file in the Bureau.
- 4.1.12.** Participate in creating a culture of integrity and take prompt action against injustice and non-compliance upon knowledge.

¹⁴ Section 3.2., CMO No. 21-2020, Enhanced Cargo Selectivity System.

- 4.1.13.** Lead modest life appropriate to their position and income and shall not indulge in extravagant or ostentatious display of wealth in any form.
- 4.1.14.** Observe respect for the privacy of others.
- 4.1.15.** Read and ensure strict adherence to the Code of Conduct and understand the implications of non-compliance therewith.
- 4.1.16.** Contribute to the empowerment of all Customs officials and employees to promote high morale and positive character.
- 4.1.17.** Strict adherence to rules and regulations on the use of BOC-issued identification cards and wearing of uniforms and decent attire in the workplace.
- 4.1.18.** During and even after one's shift, abstain from engaging in mind-altering activities, such as but not limited to drinking alcoholic beverages, and playing card games of gambling within the BOC premises.
- 4.1.19.** Disclose any health condition, especially contagious diseases, which may endanger the health of fellow employees.

4.2. Relations with the Public. All Customs officials and employees must maintain the following standards of service with the public:

- 4.2.1.** They must perform their duties with promptness, courtesy, and efficiency. BOC officials and employees shall provide information of their policies and procedures in clear and understandable language, ensure openness of information, public consultations and hearings whenever appropriate, encourage suggestions, simplify and systematize policy, rules and procedures, and avoid red tape.
- 4.2.2.** They shall not engage in any discriminatory practices based on race, national or ethnic origin, religion, age, sexual orientation, disability or any other discriminatory practices and act in a manner that will ensure the promotion of public confidence in the integrity of the Bureau and impartiality of their office.
- 4.2.3.** All official papers and documents must be processed and completed within a reasonable time from the preparation thereof and must contain, as far as practicable, not more than three (3) signatories therein. In the absence of duly

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authorized signatories, the official next-in-rank or officer-in-charge shall sign for and in their behalf.

- 4.2.4.** They must not use their affiliations with Customs for any purpose leveraging them and/or granting them certain privileges or benefits, outside of the scope of their duties.
- 4.2.5.** They must have a sense of responsibility when appearing in public, including social media platforms, with regard to modesty and extravagant show of wealth.
- 4.2.6.** They must take extra caution in making comments in public, including, but not limited to, all multimedia platforms in deference to the sensibilities of the public.
- 4.2.7.** During the performance of official functions, all Customs officials and employees are expected to identify themselves in correspondence, telephone, official emails, and other platforms (e.g. service of Letter of Authority, conduct of audit, or implementation of Mission Order).
- 4.2.8.** In addition, Customs employees who come into contact with the public during the course of their work should wear an identification card duly issued by the Bureau. The exception to this rule is when the wearing of an identification card or badge may endanger the personal safety of the official or employee, or when the wearing of an identification card may compromise or hinder a covert operation.
- 4.2.9.** They should develop and maintain a healthy and collaborative partnership in dealing with the business community and ensure that the ethical standards applied by Customs are transparent to the business community to guide them in their transactions with the Bureau.
- 4.2.10.** Any attempts by members of the business community to offer inducements or other benefits, and by Customs employees to demand or accept such, in exchange for favors or special treatment must be reported immediately to the appropriate senior official(s) or investigative unit of the Bureau.

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4.2.11. Utilize one's authority solely for the accomplishment of one's functions relative to mandates of the Bureau.

4.2.12. One shall not use power and authority to harass the transacting public.

4.3. Confidentiality and Use of Official Information and Documents.

4.3.1. All Customs officials and employees have a duty not to disclose, without proper authority and lawful purpose, any non-public official information that has been obtained in the course of their official duties.

4.3.2. Customs officials and employees are required to protect the privacy of individuals and companies in official dealings.

4.3.3. The processing of any information shall adhere to existing laws, rules, and regulations pertaining to data privacy, freedom of information, information security policies of the Bureau and other relevant government agencies, and international standards and best practices.

4.3.4. Equipment and facilities related to the processing of information should also be restricted to authorized Customs officials' and employees' use only.

4.3.5. Any system that handles valuable information must be protected with a password-based access control system. Passwords must not be shared with anyone, including supervisors and coworkers. All passwords should be treated with strict confidentiality and should not be revealed or exposed to public sight.

4.3.6. Only e-mail accounts with the official Customs domain shall be used in the official e-mail communications between BOC officials or employees, other government agencies, and other external stakeholders. All e-mail exchanges shall maintain the highest professional standards and shall be bound by the provisions of this Code to improve security and accountability of official correspondence.

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- 4.3.7. Drives or storage devices used in official transactions must be password-protected and must not be used for personal purposes. Sensitive information may be stored on removable media only when required in the performance of assigned duties or when providing information required by other government agencies, ensuring that said removable media is protected and in a non-editable format.
- 4.3.8. IT assets, including desktops, laptops, printers, copiers, networking equipment (switches, routers, access points, and servers), desk phones, and other equipment/hardware owned or leased by the Bureau, must only be used in connection with official duties and responsibilities.
- 4.3.9. Observe the established security regulations on custodianship of records and property. They shall avoid the use of government property/supplies/equipment for personal gain.
- 4.3.10. Ensure the effective implementation of the systems, procedures and manual of operations of respective BOC offices.
- 4.3.11. Unauthorized disclosure, theft, and/or loss of the Bureau's proprietary information shall be promptly reported.

4.4. Safekeeping of Confidential Documented Information and Evidence. Customs officials and employees should take appropriate measures to safeguard confidential documented information and evidence currently under their control. Documented information, as used in this order, shall refer to any information required to be controlled and maintained by the Bureau, as well as the medium on which it is contained in case of electronic information. In compliance with this, documented information and evidence must be stored in a safe place.

- 4.4.1. In order to ensure the integrity and reliability of data, records must be maintained in their original form/copy and take measures to safeguard them against any unauthorized alteration, falsification, destruction, mutilation, and/or all forms of risks such as natural disasters and insect/animal obstructions.

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4.4.2. Compliance with the guidelines and protocols established by the Commission on Audit (COA) and the National Archives of the Philippines (NAP) pertaining to the appropriate disposal of records must be observed.

4.4.3. In cases of loss or damage, the incident must be promptly reported.

4.5. Prohibition Against Conflict of Interest and Partiality. To uphold the highest standard of integrity in fostering an environment where decisions are made objectively, without bias, and solely in the best interests of the public and the institution we serve, all Customs officials and employees must always abide to the following:

4.5.1. Decline any transaction that could be misconstrued as influencing or improperly related to their duties and functions. This prohibition shall be applicable, but not limited to, brokers, importers, exporters, their representatives, and associations.

4.5.2. Employees must disqualify themselves from working on matters affecting the financial interests of potential employers with whom they are seeking employment.

4.5.3. Not recommend and/or endorse any individual or entities, including relatives connected to a private enterprise with ongoing official transactions with the Bureau.

4.5.4. Not engage in the practice of their profession, carry on or conduct any business related to their profession, or engage in any other business, trade, profession or occupation for gain unless authorized by law and the Commissioner of Customs.

4.5.5. Avoid any engagement, direct or indirect, with financial or material interests in transactions requiring the Bureau's approval. Within one (1) year from separation from service, former officials and employees are prohibited from engaging in business and/or employment directly related to their former position and/or designation.

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4.5.6. All Customs officials and employees must advise the Bureau when an actual, perceived and/or potential conflict of interest arises.

4.6. Restrictions on Political Activities. No Customs officials or employees shall engage directly or indirectly in any partisan political activity or take part in any election except to vote nor shall they use their official authority or influence to coerce the political activity of any other person or body.

4.7. Prohibition Against or Limitations on the Acceptance of Gifts, Rewards, Hospitality, and Discounts. In line with the unwavering dedication of the Bureau to build an environment devoid of bribery and corruption, and in adherence to the WCO Revised Arusha Declaration on Good Governance and Integrity in Customs, there is a need to establish rules against acceptance of gifts, benefits, and incentives such as free travels that lead to unethical behaviors among Customs officials and employees.

4.7.1. Customs officials and employees must not solicit or accept, directly or indirectly, any form of gifts, benefits, or incentives that are of any value (monetary, social, political, and such) and/or provides any form of privilege or advantage from the following:

- a. Importer, exporter, broker, shipping/airline agent, forwarder, and agents of these persons.
- b. Bidder, supplier, contractor, and their agents transacting with the Bureau.
- c. Any person applying for any form of Bureau authorization.
- d. Any person, counsel, witness, or their agent undergoing any investigation or formal proceeding being conducted by, or related to, the Bureau.
- e. Other persons from the public sector

4.7.2. Customs officials and employees may give/receive gifts of nominal value from persons or individuals that do not fall within any of the classifications under 4.7.1.a., as appropriate to the occasion on which it is made. This is provided that the concerned Customs officials or employees consistently furnish written notification to be recorded in the Gift Registry Book in the custody of the Administrative

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Division/Unit. The written record guarantees a high level of transparency and accountability.

a. A gift, provided that it is of monetary value, shall be considered nominal if it has a value of Ten Thousand Pesos (Php 10,000.00) or less.

b. The documentation should include crucial information, such as the recipient's name, the supplier's identity, a detailed description of the gift, and an accurate assessment of its value.

4.7.3. Customs officials and employees must commit to the resolute refusal of gifts/rewards/hospitality/discounts originating from organizations, corporations, enterprises, and individuals aiming to influence the impartiality of Customs authorities' decisions.

4.7.4. All prohibited gifts/rewards/hospitality/discounts left at the Bureau that can no longer be returned to the giver must be handed over to the highest designated Administrative Officer who must dispose of the same in favor of charitable purposes.

4.7.5. Considerations on Acceptance. The fundamental essence of restrictions on gifts/rewards/hospitality/discounts revolves around the preservation and protection of the autonomy and integrity of this Bureau. Therefore, gifts/rewards/hospitality/discounts may be accepted in such cases and circumstances, provided that these were:

a. Given without any anticipation, or in exchange of, any form of favor within the concerned Customs official or employee's powers or duties.


b. Given by organizations, corporations, enterprises, or individuals with no pending transactions or no perceived/expected benefits from dealing with Customs officials and employees.

c. Determined to be for humanitarian and altruistic purposes.

d. Given/received from their fellow officials and employees as emergency contributions/assistance of a reasonable

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value or amount in cases of death, illness, calamity, and other similar situations that warrant it.

- e. Given by foreign governments, provided that Congress has consented to its acceptance/retention.

4.8. Filing of Statement of Assets, Liabilities, and Net Worth and Financial Disclosure of Interests. The filing of the Statement of Assets, Liabilities, and Net Worth (SALN), using the format prescribed by the Civil Service Commission, is mandatory for all Customs officials and Employees, in recognition of the principle that transparency and accountability in public office should be observed.

In this regard, the SALN of Customs Officials and Employees must disclose therein their business interests and financial connections, including those of their spouse and the personal data of their unmarried children below eighteen (18) years of age living in the declarant's household and wholly dependent upon them for their chief support.

4.8.1. Period Required for the Filing of the SALN.

- a. Newly Hired Employees - Submission of SALNs for newly hired employees must be within 30 days from the assumption of office of the declarant. The date of the SALN, however, shall be the date the declarant assumes office.
- b. Annual Filing – Not later than April 30 of every year. The annual filing of the SALN must be as of December 31 of the reporting period. SALNs are considered filed when the same have been officially received at the Office of the Ombudsman concerned.
- c. Retirement/Separation from the Service – Within 30 days, to be reckoned from the declarant's last day of office. The date of the SALN, however, shall be the last day of office of the declarant.

4.8.2. Manner of Filing of the SALN. The SALN Form must be accomplished and submitted in six (6) original copies to the following offices concerned, as applicable, in a timely manner:

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- a. Human Resource Management Division – Employees under the Office of the Commissioner and Internal Administration Group
- b. Administrative Unit of each Group - Employees under Assessment and Operations Coordinating Group, Revenue Collection Monitoring Group, Management Information System and Technology Group, Post-Clearance Audit Group, Intelligence Group, and Enforcement Group and those who are deployed in the ports
- c. Administrative Division/Unit of each Collection District – Employees of the Ports and Sub-Ports

4.8.3. Information to be Declared in the SALN. The following information shall be specifically declared in the SALN.

- a. Spouse and unmarried children below 18 years of age living in declarant’s household;
- b. Real Properties including their exact location, assessed value, current fair market value, year and mode of acquisition, and acquisition cost;
- c. Personal Properties, including cash on hand, cash on bank, jewelries, furniture, appliances, stocks;
- d. Liabilities, including bank loans, personal debt, car loans, housing loans;
- e. Business Interests and Financial Connections; and
- f. Relatives in Government up to the 4th degree of consanguinity or affinity.

4.8.4. Information of Existing Business Interests and Financial Connections. The information on existing business interests and financial connections must cover the following:

- a. Matters dealing with one’s existing interests in, or any existing connections with any business enterprise or entity, whether as proprietor, investor, promoter, partner, shareholder, officer, managing director, executive, creditor, lawyer, legal consultant, accountant, auditor, and the like;
- b. Names and addresses of the business enterprises or entities;

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- c. Nature of the business interests and/or financial connections; and
- d. Dates when such interests or connections were established.

4.8.5. Disclosure of Relatives in the Government. Disclosure of a Customs Official's or Employee's relatives in the Government is mandated by providing the names, relationships, positions, and offices/addresses of said relatives, namely: relatives within the fourth degree of consanguinity or affinity.

4.9. Conduct in Official Financial Transactions. Customs officials and employees should observe a high sense of responsibility from the information dissemination, transaction proper, and recording of trades and transactions.

The upholding of financial commitments by Customs officials and employees with integrity and propriety is of utmost importance. Therefore, the following should be observed in conduct with monetary involvements.

- 4.9.1.** Only bonded Customs officials and employees should accept payments and issue corresponding Bureau of Customs Official Receipt (BCOR) related to Customs transactions.
- 4.9.2.** Collections must be accounted and deposited to the Bureau of Treasury within the prescribed period.
- 4.9.3.** Collections must be reported to the concerned offices for accounting and auditing purposes.
- 4.9.4.** The complete documents relating to financial transactions should be recorded, monitored, submitted, and filed for verification and reporting purposes.
- 4.9.5.** Timely liquidation of petty cash and cash advances by special disbursing officers and Bureau employees, as the case may be, duly supported by the required documentation, must be strictly complied with.
- 4.9.6.** All requests for disbursement must be processed expeditiously, provided that all documentary requirements are complied with.
- 4.9.7.** Refrain from using official funds for personal purposes.

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4.10. Use of Government Property & Services. Customs officials and employees must be responsible for any property or services they receive or have control over. Government property and services must not be used for personal purposes. Customs officials and employees must report to the proper authority acts of vandalism or carelessness that might cause considerable damage to government property.

4.10.1. Access to the Bureau's Properties and Services.

Customs officials and employees are expected to access, use, or benefit from government properties and services only during the performance of their official duties. These include the following:

- a. Buildings and other structures;
- b. Movable and Non-Movable Equipment;
- c. Online domain and/or network;
- d. Logos, uniforms, and other garments representing the Bureau; and
- e. Office supplies, fixtures, and other consumables.

4.10.2. Use of Motor Vehicles and Fleet Card. With respect to the use and care of official vehicles, specific rules should be applied. These include, but may not be limited to the following:

- a. Customs officials and employees must not use, or authorize the use of, official vehicles except for official purposes and must be accompanied by the required authorization.
- b. Customs officials and employees driving official vehicles must be professionally licensed and authorized.
- c. Unauthorized passengers, including family members, must not be carried unless officially authorized.
- d. Customs officials and employees must not drive official vehicles, or any other vehicles, when under the influence of alcohol or any other intoxicant or drug.
- e. Authorized use of fleet cards and timely submission of utilization reports must be observed.

4.10.3. Use of IT Assets. Customs officials and employees are mandated to exercise professional diligence in safeguarding all Information Technology assets within their custody to proactively prevent theft, loss, or unauthorized disclosure of

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the Bureau's proprietary information. This responsibility is to be undertaken in strict alignment with pertinent laws, policies, and guidelines.

IT assets must only be used for the specific purposes they are assigned and/or authorized to. Limited personal use of the Internet shall be permitted provided it complies with all related legislation, policies and guidelines and does not affect the Customs employee's productivity or that of their colleagues. Examples of acceptable limited personal use include professional activities, career development or reading or writing brief e-mails after hours or during breaks.

Instances of misconduct pertaining to the use of Government Electronic networks encompass but are not limited to:

- a. Accessing, downloading, possessing, or disseminating obscene or inappropriate images or videos
- b. Engaging in any form of written communication or emailing that includes inappropriate language and remarks
- c. Contravening Intellectual Property Rights Law
- d. Endeavoring to hack into or compromise the security features of electronic networks
- e. Unauthorized disclosure of personal information of Customs officials and employees to parties outside the Bureau
- f. Making fraudulent offers of products, items, or services originating from any of the Bureau's account

4.10.4. Return of Government-Issued Property. Customs officials and employees must, upon their separation from the Bureau or reassignment to other office within, must immediately turn over all government properties subject of Property Acknowledgment Receipts (PAR) or Property Transfer Reports issued in their favor. The concerned offices shall likewise issue the Property Turn-In Slip evidencing return of the issued government property.

4.11. Access to Bureau Premises. No access to restricted areas in the Bureau shall be allowed, unless with the proper authorization.

Section 5. Specific Ethical Provisions.

5.1. Assessment. A Customs official or employee performing assessment functions MUST:

5.1.1. Check and verify diligently and strictly the goods declarations (Single Administrative Document or SAD) and documents of importations and ensure that the required documents attached to the entry are complete. Goods declaration with incomplete attachments shall not be accepted and returned to the importer, broker, or authorized representative.

5.1.2. Ensure that the individual assignment of Customs Operations Officers III (examiner) & Customs Operations Officer V (appraiser) are done through the Automated Routing and Monitoring System that will assure every employee the chance of getting an assignment fairly and equitably.

5.1.3. Determine with utmost care that the statements and declarations in the goods declaration, or SAD, match with the data indicated in the attached documents and, if applicable, the inward foreign manifest.

5.1.4. Not accept and process the goods declaration when the documents attached appears to be spurious, forged, or falsified.

5.1.5. Process the goods declaration in accordance with the Bureau's Selectivity System and perform physical examination of the goods, if required, wearing body-worn cameras and with witnesses, as may be required by the rules and regulations.

5.1.6. Strictly examine and properly classify and appraise imported articles and ensure the correct assessment of Customs duties, taxes and other charges due.

5.1.7. Ensure that the X-ray images are submitted by the X-ray Inspection Project field officer before further processing of

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the goods declaration selected either Orange or Red in the Bureau's Selectivity System.

- 5.1.8.** Indicate the results of the examination and their findings by updating the inspection act in the Bureau's computer system.
- 5.1.9.** Avoid false declaration or allegation to importers or other stakeholders that their import documents are questionable, for purposes of extorting money.
- 5.1.10.** Maintain, at all times, records of entries for processing and entries which are already processed.
- 5.1.11.** Follow the prescribed period on the submission of necessary documents for assessment, liquidation, and collection reports.
- 5.1.12.** Ensure the expeditious liquidation of bonds; maintain records on unliquidated/due and demandable bonds; and recommend the filing of appropriate case(s) against bonding/ insurance companies that failed to comply with the conditions of the bond.

5.2. Operations. A Customs official or employee performing operations functions must:

- 5.2.1.** Be in complete uniform when performing boarding formalities of incoming foreign vessels or aircrafts at the port.
- 5.2.2.** Ensure that all documents required during boarding formalities are submitted and/or signed by the master of the vessel or the pilot in command and are translated in the English language, if required.
- 5.2.3.** Shall not take samples from the ship stores, either during boarding formalities or while doing Customs inspector or Customs guard on-duty functions.
- 5.2.4.** Shall not allow the discharge of cargoes unless the required discharge permit has been issued.

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- 5.2.5.** Supervise the discharging of imported shipments or goods and the loading of goods for export and ensure that the same matches with the inward foreign cargo manifest or the outward cargo foreign manifest.
- 5.2.6.** Ensure that the processing of amendments, if any, to the inward foreign cargo manifest is in accordance with existing rules and regulations.
- 5.2.7.** Ensure that the goods for transfer to any container freight station, Customs Bonded Warehouse, or any Customs facility or warehouse, whether containerized or loose, are continuously under-guarded and duly received by the office of destination. A Customs employee, under-guarding the goods, must see to it that during transit the seal/package is not tampered. They shall neither abandon their assigned post, nor engage in unauthorized activities, such as gambling or drinking alcoholic beverages while waiting for guard duties.
- 5.2.8.** Ensure compliance with the rules and regulations of duty-free shopping at all times. He should not allow the purchase of goods by unqualified buyers. Sale of duty-free items should only be granted to qualified buyers. He should not permit the illegal withdrawal of goods from Duty Free Shops.
- 5.2.9.** Determine the correct value of goods that are for auction or other forms of disposal to ensure maximum profit for the government.
- 5.2.10.** Ensure the integrity of the auction processes. A customs employee assigned thereon must not perform any act that would give the impression of giving undue favor to a bidder. He shall give each bidder only one bidding sample. He should not allow unqualified bidders to participate in biddings. He shall immediately conduct biddings and refrain from incurring delay in the conduct of the same. Unjustified delay in the conduct of bidding is presumed intentional if it results in the depreciation of the goods as shown by the rock bottom floor prices of the goods and/or a resort to negotiated sale. When a shipment has been declared

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abandoned, upon expiration of the period provided in the CMTA, auction thereof must be immediately conducted to ensure that sale price is maximized.

- 5.2.11.** Ensure the integrity of export processes. A customs employee assigned thereon must supervise the stuffing/packing of goods/shipments for export. He shall verify actual goods against export declaration. They shall neither allow unauthorized illegal or undeclared items to be included in packages for export nor allow paper exportations.
- 5.2.12.** Ensure the integrity of warehousing processes. A customs employee assigned thereon must ascertain that the goods under their watch are intact and undamaged. He must not allow the illegal/unauthorized withdrawal of goods from warehouses. He should ensure that wastages are properly assessed.
- 5.2.13.** Ensure that imported raw materials are actually being processed at manufacturing warehouses. He should not allow the diversion of goods, whether raw materials or finished product, entered under warehousing, to the local market. Collusions with importers/exporters in the commission of fraudulent/illegal acts mentioned herein shall constitute grave misconduct.
- 5.2.14.** Not submit or attempt to submit inaccurate or false liquidation documents.
- 5.2.15.** Immediately report to the proper official or employee unmanifested cargo or cargo with security and safety risk.
- 5.2.16.** Not issue boat notes when the shipments appear to be questionable. A customs employee assigned thereon must monitor boat notes issued by him. He shall see to it that the duly received boat notes must be returned to him within the required period. He must immediately report to the designated official or office, for verification, any issued boat note which is still outstanding beyond the mandatory period.

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- 5.2.17. Not permit diversion of goods covered by a boat (transfer) note, unless otherwise allowed by existing laws, rules, and regulations.
- 5.2.18. Not abandon or leave their post without due replacement or clearance.
- 5.2.19. Not submit false accreditation inspector's report or report contrary to the inspector's findings. A customs employee/inspector must not accept or extort money in exchange for favorable action on the application.
- 5.2.20. Customs employees are prohibited from manipulating or hacking the Client Profile Registration System. Additionally, they must refrain from entering false or untruthful information about applicants seeking accreditation in the computer system for AMO.
- 5.2.21. Not approve the application for accreditation of brokers and importers despite the latter's non-qualification, for AMO.
- 5.2.22. Not withhold or delay the release of Certificate of Accreditation for purposes of extorting money.
- 5.2.23. Hold themselves accountable to any relevant reporting system.
- 5.2.24. Make documents accessible to the public for inspection.
- 5.2.25. Ensure that the individual assignment of Customs officers are done through ARMS that will assure every employee the chance of getting an assignment fairly and equitably.

5.3. Intelligence and Enforcement. A Customs official or employee performing intelligence and enforcement functions must:

- 5.3.1. Exercise caution and discretion in gathering raw data and/or intelligence information.
- 5.3.2. Demonstrate fairness, impartiality, and confidentiality in the conduct of background investigation on all applicants and employees of the Bureau.

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- 5.3.3.** Maintain a professional decorum in the conduct of intelligence, investigation, and other inquiry. It shall not employ verbal or physical abuse.
- 5.3.4.** Abide strictly by document security measures in handling and processing classified data, information, and other materials. Earnestly protect the integrity and sanctity of sensitive information and ensure that it falls under authorized entities only.
- 5.3.5.** Abide by the Bureau's Anti-Corruption Manifesto and refrain from using intelligence information as a tool for extortion. Any information obtained, through intelligence information gathering, background investigation or such other mode allowed by law, rules or regulations shall not be utilized for harassment.
- 5.3.6.** Comply strictly with the "no-contact" policy with the subject of the investigation.
- 5.3.7.** Submit accurate and truthful findings of the investigation and inquiry without delay and within the period prescribed by existing rules and regulations. The data shall not be altered or adjusted to either prejudice or give undue advantage to the subject thereof, or for any reason whatsoever. Furthermore, disclose all information gathered in the investigation to the immediate superior.
- 5.3.8.** Perform their mandates and functions to maintain peace and order, secure buildings and establishments within the Bureau's premises throughout the various ports in the country, with utmost care, dedication and with consideration to human dignity.
- 5.3.9.** Extend cordial politeness and courtesy in dealing with employees and stakeholders. Enforce the Bureau's policies, rules and regulations equally to all those entering the premises of the Bureau.
- 5.3.10.** Stay in the designated post while on duty. Abstain from any activities such as drinking alcoholic beverages, gambling, or

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other similar activities that would affect the performance of one's official duties.

- 5.3.11.** Provide a specific violation in the recommendation for the issuance of an Alert Order (AO), Letter of Authority (LOA), or Warrant of Seizure and Detention (WSD), as required under the Customs Modernization and Tariff Act (CMTA) and other laws, rules, and regulations.
- 5.3.12.** Shall use only the necessary force in the implementation of any Mission Order (MO) or LOA or other directives issued by the Commissioner of Customs in the exercise of its police authority.
- 5.3.13.** Follow strictly the established standard operating procedures (SOPs) in implementing LOA and MO. Moreover, ensure that the processes involving the seizure and forfeiture of prohibited, restricted, regulated, misdeclared, and misclassified goods and their applicable carriers are executed pursuant to the CMTA and other existing laws, rules, and regulations.
- 5.3.14.** Secure and safekeep the seized goods diligently, either physically or constructively, and maintaining the integrity of the chain of custody of the seized goods.
- 5.3.15.** Immediate turnover of seized and/or forfeited goods to pertinent regulating agencies, including but not limited to the Philippine Drug Enforcement Agency (PDEA), Bureau of Plant Industry (BPI), Bureau of Animal Industry (BAI), and Department of Environment and Natural Resources (DENR).
- 5.3.16.** Issue the requested clearances or certifications in the shortest possible time without delay and without any considerations.
- 5.3.17.** Employ the appropriate measures, such as but not limited to geo-tagging captured images, body-worn cameras, and radio communication in the conduct of intelligence and enforcement operations as well as in witnessing non-intrusive X-Ray examination and physical inspection of shipments.

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5.3.18. As a representative of the Bureau, perform well and cultivate camaraderie in joint operations, trainings, information-sharing, and other collaborative activities with other agencies.

5.3.19. Resort to the use of firearms to respond in all Customs operations as a last option. Firearms should only be used when armed resistance is used and consequently jeopardizes the lives of others. In every instance in which a firearm is discharged, a report should be made promptly to the immediate superior.

5.3.20. Coordinate with national law enforcement agencies for proper turn over of person in custody for violating Customs laws, rules, and regulations.

5.4. Passenger Service. A Customs official or employee performing passenger service functions must:

5.4.1. Refrain from exhibiting improper decorum in the performance of their duties including the performance of actions that call/attract the attention of travelers.

5.4.2. Refrain from making any comment/s to the media about incidents/apprehensions or aspects relating to government or ministerial policy or its implementation unless authorized by the Commissioner/District Collector.

5.4.3. Demonstrate positive attitude and exercise maximum tolerance in dealing with rude, irate, or argumentative travelers.


5.4.4. Act with fairness and provide efficient service to all travelers regardless of race, creed, political affiliation, whether they be very important persons (VIP) with escorts or liaison officers or not.

5.4.5. Serve with utmost courtesy, and act politely when exercising their authority.

5.5. Administrative. A Customs official or employee performing administrative functions must:

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- 5.5.1.** Strictly monitor the implementation of contracts specifically on timeliness, quality, quantity and testing requirements.
- 5.5.2.** Check that the validity of payment of billings are always accurate, complete, and in full compliance with all rules and regulations, including time and cost allocations and shall see to it that all records are properly duplicated for safekeeping.
- 5.5.3.** Strictly monitor the use/disbursements of funds. They should strictly implement all accounting and budgetary rules and regulations pertaining to utilization/disbursements of appropriations and conservation of government resources.
- 5.5.4.** Issue only truthful, accurate, and complete certifications based on available documents.
- 5.5.5.** Exhibit transparency, fairness, and process expeditiously all applications for hiring or promotion and strictly comply with the relevant civil service rules and regulations.
- 5.5.6.** Strictly monitor and maintain the Bureau's existing resources. They should have proper documentation and accounting of properties issued. They should effectively implement a distribution mechanism in the use of supplies and materials for timely delivery.
- 5.5.7.** Promote a positive image of the Bureau by emphasizing achievements in revenue collection, trade facilitation, border control, and integrity development. Ensure consistent and timely submission of verified progress reports to relevant officials/offices within or outside the Bureau for transparency and accountability.
- 5.5.8.** Ensure that information disseminated to offices and other entities, whether public or private, undergoes thorough validation and approval by the relevant office or official concerned to prevent misinformation.
- 5.5.9.** Strictly adhere to existing training regulations on the evaluation and selection of trainees, both local and foreign, with the end that all Customs officials and employees will be given equal opportunity to avail such trainings.

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- 5.5.10.** Comply satisfactorily with the standard training requirements before issuance of certificate of completion of trainings.
- 5.5.11.** Process all monetary benefits, leave benefits, and other emoluments within the prescribed period based on existing rules and regulations.
- 5.5.12.** Process all claims for retirement benefits, monetization of leave credits and other personnel benefits upon submission of complete documentary requirements, regardless if the one processing is the Customs official or employee, or their authorized representative.
- 5.5.13.** Procure only commonly-used medicines, supplies and material. Procurement of special medicines supplies and materials should always be with prior approval of the appropriate supervisor of the requesting office/division.
- 5.5.14.** Accord full access to medical services to all Bureau officials and employees without discrimination as to rank, position or other considerations.
- 5.5.15.** Strictly comply with the provisions of Republic Act 9184 (Government Procurement Act) and its implementing rules and regulations. They must inhibit themselves in any bidding activity to avoid conflict of interest. They shall never divulge confidential bid information to prospective bidders or to anyone who has interest in the bidding activity.
- 5.5.16.** Not utilize information acquired from confidential records to gain advantage, financially or otherwise. They must not divulge nor disclose classified information.
- 5.5.17.** Not alter, falsify, destroy, or mutilate any record of any office.
- 5.5.18.** Not use government funds for personal or financial gain. They shall liquidate cash advances and/or remit to authorized depository bank/s within the reasonable period

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allowed under accounting and auditing laws, rules, and regulations.

5.5.19. Not utilize the Bureau's facilities, materials, equipment, and personnel for personal interest.

5.6. Legal. A Customs official or employee performing legal functions must:

5.6.1. Act promptly on all requests for opinions/rulings, claims, and/or resolve complaints, petitions, appeals, cases elevated for automatic review, within the period provided by the law, rules, and regulations.

5.6.2. Accord parties/claimants the right to due process and opportunity to be heard. Ex parte proceedings must only be conducted as authorized by law.

5.6.3. Not recommend nor suggest, specifically or by implication, to an importer/exporter/broker or other stakeholders, a lawyer, broker, accountant or law firm or brokerage company or accountant or broker to represent the former on any matter before their office or any other office in the Bureau at all times.

5.6.4. Not prepare pleadings nor assist an importer/exporter/broker or other stakeholder, in any manner that would be tantamount to lawyering.

5.6.5. Not represent nor in any way assist Customs officials and/or employees subject of any investigation or administrative charge.

5.6.6. Include/discuss in their resolution/decision the relevant facts of the case and the applicable laws, rules and regulations used as basis therein.

5.6.7. Not engage in unprofessional behavior when appearing in courts, ports, units, or such other offices or agencies.

5.6.8. Not conspire with importers, brokers, exporters, and stakeholders in securing favorable resolution with their cases claims and request.

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5.6.9. Be conforming to orders or directives issued by courts and other offices and agencies exercising quasi-judicial functions, and act within the prescribed period provided by laws, rules, and regulations. This includes appearance/attendance in hearings and timely submission of pleadings and such other document or evidence required by the courts or other offices or agencies.

5.6.10. Actively prosecute cases assigned to them. Failure to appear or represent the Bureau in any proceeding, or submit pleadings resulting to dismissal of the case shall be considered inefficiency and incompetence in the performance of official duties except when there is a just and valid reason.

5.7. Audit. A Customs official or employee performing audit functions must:

5.7.1. Wear the prescribed uniform except in cases of onsite audit in warehouses or factories, in which case the BOC's Type B uniform (official BOC shirt) must be worn.

5.7.2. Wear their BOC-issued identification card at all times when conducting on-site audit.

5.7.3. Conduct field audit only when authorized by, or pursuant to a valid Mission Order/Audit Notification Letter issued by the proper authority.

5.7.4. Carry out audit examinations and/or business matters only at the office or at the auditee's premises and during official

hours, unless otherwise justified by extraordinary circumstances.

5.7.5. Disclose to their immediate superior all conflicts of interest, i.e. relationship to the auditee subject of their audit.

5.7.6. Be truthful in their declaration of their whereabouts and hours of work.

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- 5.7.7.** Submit timely reports on the audit as required by existing regulations. The integrity of the audit report must be ensured at all times.
- 5.7.8.** Respect the confidentiality of information of the auditee's affairs acquired in the course of audit, unless specific authority has been given to disclose information or there is a legal or professional duty to disclose.
- 5.7.9.** Ensure that information acquired in the course of audit is not used for personal advantage or for the advantage of third parties;
- 5.7.10.** Not demand money or anything of value in exchange for withholding or suppression of unfavorable audit findings and/or incriminating supporting documents. The same will apply for the non-conduct of audit on auditees, when the same was made in exchange for monetary consideration or anything of value.
- 5.7.11.** Demand only and collect the correct taxes and duties from affected stakeholders and only what is authorized by law.
- 5.7.12.** Uphold good public relations with all auditees. Avoid threatening or intimidating an auditee by making unreasonable demands, displaying an abusive attitude and/or disrespectful conduct.
- 5.7.13.** Commit to continuous professional development of skills.
- 5.7.14.** Consult experts on matters where auditors lack knowledge or proficiency.
- 5.7.15.** Avoid premature disclosure to auditees of audit findings which are not supported by substantial evidence and without following the prescribed procedures.
- 5.7.16.** Avoid unauthorized disclosure of audit findings that do not bear the approval and conformity of the approving authority, or issuance of audit findings without the accompanying

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investigation report or in the absence of factual and/or legal basis.

5.8. Information and Communications Technology. A Customs official or employee performing information and communications technology functions must:

- 5.8.1.** Ensure the integrity of electronically stored data. Data manipulation or tampering, whether or not it benefited the person who committed the act or another person with dealings in Customs, shall be considered as grave offense subject to penalty/ies hereinafter provided.
- 5.8.2.** Desist from bringing in and out in any secured or restricted premises (such as Data Center-ICT building) devices such as disc, flash drive, or any other related hardware components, whether personal or official.
- 5.8.3.** Not install and/or connect any kind of hardware device or its part/s to BOC- issued computers without proper clearance from concerned official/s.
- 5.8.4.** Not install/use pirated/unlicensed software in Bureau-issued computers.
- 5.8.5.** Avoid illegal or unauthorized copying, distribution and selling of licensed/copyrighted software owned by the Bureau.
- 5.8.6.** Avoid illegal or unauthorized installation of obscene, violent or malicious software, games or applications in any form and kind.
- 5.8.7.** Avoid any act that may be considered misuse/abuse of access privilege given for the use of licensed/copyrighted software owned by the Bureau.
- 5.8.8.** Avoid unauthorized installation, use, upgrade of the systems and/or software with intention to share, record, transmit, alter, delete, or in any way alter information from any systems.

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5.8.9. Not intentionally or maliciously change/alter the selectivity system to the prejudice of the government/public, brokers, importers or other stakeholders; or, for the purpose of extortion.

5.8.10. Not commit any act tantamount to hacking and/or unauthorized access or viewing of data in computers belonging, assigned or appropriated to someone else.

5.8.11. Conduct monitoring of off-site back-up facilities to ensure retrieval of necessary or important data and shall be checked by the proper office regularly to ensure that it will not be utilized for unofficial/illegal purposes.

5.8.12. In the allocation of computers to BOC offices, accord principal consideration to the functional requirements of the particular office, to avoid perception of bias or partiality.

5.8.13. Adhere to the rules and regulations stated in the Bureau's Information Security Policy as prescribed under Customs Memorandum Order 01-2022.

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Section 6. Non-Applicability to Detailed Employees. Employees of other government agencies detailed to the Bureau of Customs shall be exempt from the provisions of this Order without prejudice to the provisions of Section 13(b) of 2017 Omnibus Rules on Appointments and Other Human Resource Actions, Revised 2018 (ORAOHRA).

Section 7. Offenses and their Corresponding Penalties. Any offense of the provisions of this CMO shall be dealt with the guidelines and penalties as prescribed under the 2017 RACCS.

Section 8. Appeals. A BOC official or employee may file an appeal within the reglementary period in accordance with the 2017 RACCS.

Section 9. Miscellaneous Provisions.

9.1. Motion to Inhibit. No Motion to inhibit or motion for inhibition can be filed. Similarly, no motions to transfer the case to the IIPD and other investigative bodies within the Bureau shall be entertained.



Once a case has been filed with the IIPD, it shall operate to vest it with jurisdiction to the exclusion of other investigating bodies with the Bureau.

- 9.2. Prohibited Pleadings.** The IIPD and other office performing similar functions or the Legal Service shall not entertain motions for clarification, bills of particular or motions to dismiss which tends to delay the conduct of administrative proceedings. If such pleadings are filed by persons complained of or subject of an investigation, the same shall be considered as their counter-affidavit.
- 9.3. Motion to Dismiss Based on Unreasonable Length of Time to Investigate/Hear.** All pending investigation/hearing of cases not resolved by IIPD a other office performing similar functions or the Legal Service within one (1) year from the time of receipt of the complaint or the Formal Charge may, upon motion of the complainant, be dismissed.
- 9.4. Confidentiality of Investigation Hearing.** Investigation of cases shall be strictly confidential Any person who shall disclose or deliberately obtain confidential information gained during such investigation/hearing shall be deal with in accordance with Section 3604 of the Tariff and Custom: Code and this Code.
- 9.5. Rules Of Court, Application.** In all matters not provided in these rules, the Rules of Court and/or Uniform Rules on Administrative Cases shall apply in a suppletory character, or by analogy whenever practicable and convenient.

Section 10. Issuance of Supplemental CMO. The Bureau shall issue a supplemental CMO to further implement the provisions of this order.

Section 11. Repealing Clause. All CAOs, CMOS, administrative issuances, rules and regulations or parts thereof that are in conflict with this Code are hereby repealed or modified accordingly.

Section 12. Effectivity. This Code shall take effect immediately.

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