



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*

MASTER COPY

09 June 2025

**CUSTOMS MEMORANDUM CIRCULAR**  
NO. 120-2025

**TO :** ASSISTANT COMMISSIONER  
ALL DEPUTY COMMISSIONERS  
ALL DIRECTORS AND DIVISION CHIEFS  
ALL DISTRICT AND SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED

**SUBJECT :** ESTABLISHMENT OF MRO-F.A.S.T. CUSTOMS  
PROCEDURES IN CLARK FREEPORT ZONE

Attached herewith is the original copy of Joint Memorandum Order No. 01-2025 regarding the establishment of MRO-F.A.S.T Customs procedures in Clark Freeport Zone which aims to support broader efforts to improve government service delivery.

For records purposes, please disseminate this circular throughout your respective offices and submit the necessary confirmation within fifteen (15) days from receipt hereof.

For your information and guidance.

BIENVENIDO Y. RUBIO  
Commissioner

16 JUN 2025



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**CLARK DEVELOPMENT CORPORATION  
BUREAU OF CUSTOMS**

**JOINT MEMORANDUM ORDER (JMO)**

No. 01-2025

**SUBJECT: ESTABLISHMENT OF MRO-F.A.S.T. CUSTOMS PROCEDURES IN  
CLARK FREEPORT ZONE**

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**Introduction.** This Joint Memorandum Order (JMO) implements a more efficient and established framework of customs procedures, referred to as Maintenance, Repair and Overhaul – Facilitated Access for Services and Trade (MRO-F.A.S.T.) System, a collaborative initiative between the Clark Development Corporation (CDC) and the Bureau of Customs – Port of Clark (BOC-Clark), which builds upon Executive Order No. 80 series of 1993, Executive Order No. 55 series of 2001, Customs Administrative Order (CAO) No. 11-2019, and applicable provisions of the Customs Modernization and Tariff Act (CMTA).

**Section 1. Scope.** This JMO shall apply to all transactions of Clark Freeport Zone (CFZ) Registered Business Enterprises (RBEs) engaged in Maintenance, Repair, and Overhaul (MRO) operations, and duly granted tax and duty privileges by the CDC. This includes the admission, exportation of unserviceable aircraft parts for repair, and subsequent importation of repaired aircraft parts or accessories.

**Section 2. Objectives.**

- 2.1.** To implement a more efficient and established customs procedures which include handling, documentation, and exportation of replaced or unserviceable aircraft parts related to MRO activities of RBEs in the CFZ.
- 2.2.** To reduce processing time for the admission and export of aircraft parts and accessories, especially in Aircraft-on-Ground (AOG) situations.
- 2.3.** To introduce standardized and uniform procedures and requirements for MRO-related transactions.
- 2.4.** To enhance the efficiency and competitiveness of MRO activities within the CFZ.



**Section 3. Definition of Terms.**

- 3.1. Aircraft End-of-Life (EOL)** – shall refer to the stage when an aircraft is permanently withdrawn from operational service and subject to dismantling or teardown, harvesting of reusable or serviceable components, and/or disposal in accordance with applicable regulations.
- 3.2. Closed Loop Repair** – shall refer to the process wherein a defective material identified during maintenance is exported to a foreign repair facility for servicing, and once restored to serviceable condition, will be reimported to the Philippines for reinstallation on the same serviced aircraft.
- 3.3. Company Material (COMAT)** – shall refer to aircraft parts, consumables, tools, and other operational materials owned by an airline, and transported by air for internal use in maintenance or operations, and not intended for commercial sale.
- 3.4. Electronic Export Documentation (eED)** – shall refer to an electronic document submitted by CFZ RBEs that details export shipment information. The eED serves as the official record for CDC's verification of the enterprise's Authority to Operate and authorization to export goods based on their registered business activities.
- 3.5. Electronic Transit Admission Permit (eTAP)** – shall refer to an electronic permit issued by CDC that authorizes the admission of goods into the CFZ. The eTAP serves as an official document indicating that the goods have been granted tax and/or duty exemptions under the specific terms and conditions applicable to CFZ RBEs.
- 3.6. Export to Third Party** – shall refer to the shipment of unserviceable or unutilized materials to an entity or country other than the original source or origin, in cases where the entity is an authorized facility or affiliate designated by the owner of the materials. This export is conducted under the instruction of the original owner and is not intended for resale, disposal, or independent repair activity.
- 3.7. Maintenance, Repair, and Overhaul (MRO)** – shall refer to a comprehensive set of activities necessary to ensure the continued airworthiness, safety, and performance of aircraft and their components through scheduled maintenance, corrective repair, and extensive overhauls.

- 3.8. Open Loop Repair** – shall refer to the process wherein the unserviceable materials are exported to a foreign repair facility for servicing, and once restored to serviceable condition, will be returned to the customer's inventory, and not reinstalled on the same aircraft.
- 3.9. Outright Exportation** – shall refer to a customs procedure applicable to goods which, being in free circulation, leave the Philippine territory and are intended to remain permanently outside.
- 3.10. Registered Business Enterprise (RBE)** – shall refer to an entity organized under relevant laws and officially registered with an Investment Promotion Agency (IPA), often to qualify for incentives or operate in specific economic zones.
- 3.11. Return to Source** – shall refer to the exportation of unutilized materials or removed unserviceable part/s to its source or origin.
- 3.12. Transit Single Administrative Document (TSAD)** – shall refer to an electronic document used for transporting goods under customs control from one customs office to another or to a freezone.

#### **Section 4. Duties and Responsibilities.**

- 4.1. Clark Development Corporation (CDC).** Under the MRO-F.A.S.T. System, the CDC shall:
- 4.1.1.** Evaluate and approve the List of Importable/s (LOI) submitted by CFZ RBEs engaged in MRO activities, which shall serve as the basis for auto-approval of import transactions in the CDC eTAP System.
  - 4.1.2.** Facilitate the timely processing and approval of CDC eTAP and eED applications for MRO-related transactions.
  - 4.1.3.** Conduct joint inspection with BOC-Clark for shipments covered by MRO-F.A.S.T. System.
  - 4.1.4.** Provide technical support and guidance to CFZ RBEs on the use of the CDC eTAP and eED systems, ensuring accurate declarations and proper classification of MRO-related shipments.
  - 4.1.5.** Coordinate with BOC-Clark in the development, enhancement and implementation of procedures aimed at





improving processing times and strengthening compliance for MRO operations.

- 4.1.6. Share relevant enterprise information with BOC-Clark, including enterprise registration data, their activities, and inventory reports, as may be necessary to support the effective customs control and risk management.

**4.2. Bureau of Customs-Port of Clark (BOC-Clark).** Under the MRO-F.A.S.T. System, the BOC-Clark shall:

- 4.2.1. Exercise customs control and supervision over all aircraft parts imported, serviced, and exported by CFZ RBEs of MRO sector.
- 4.2.2. Process customs declarations, permits, and clearances required for admission, and other documents required for exportation of unserviceable aircraft parts for repair.
- 4.2.3. Monitor the activities of CFZ RBE of MRO sector, and conduct regular inspection and verification of compliance requirements.
- 4.2.4. Maintain close coordination and cooperation with the CDC on all customs-related matters to ensure seamless operations and effective implementation.

**4.3. CFZ Registered Business Enterprise (RBEs) engaged in MRO Activities.** Under the MRO-F.A.S.T. System, CFZ RBEs engaged in MRO activities shall:

- 4.3.1. Comply with documentation and procedural requirements under the MRO-F.A.S.T. System for the importation, exportation, and repair-related movements of aircraft materials.
- 4.3.2. Maintain and provide accurate records of all parts received, removed, exported, or returned under MRO transactions, and make such records available for audit or inspection.
- 4.3.3. Coordinate proactively with both CDC and BOC-Clark to facilitate inspection and resolve any compliance-related issues.

**Section 5. MRO-F.A.S.T. System Transaction Types.** Import and export shipments for MRO activities of CFZ RBEs covered by the MRO-F.A.S.T. System shall be processed based on the following transaction types:

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**5.1. Import.**

- 5.1.1.** Importation of Customer Supplied Materials
- 5.1.2.** Importation of Serviced Materials

**5.2. Export.**

- 5.2.1.** Return to Source
  - a.** Return of Unserviceable or Unutilized Materials
  - b.** Return of Removed Serviceable Components under Aircraft End-of-Life (EOL) Process
- 5.2.2.** Export To Third Party
- 5.2.3.** Closed Loop Repair
- 5.2.4.** Open Loop Repair

**Section 6. Clearance Procedure for Import Transactions under the MRO–F.A.S.T. System.** Importation of materials for MRO activities of qualified CFZ RBEs shall be covered by CDC's Electronic Transit Admission Permit (eTAP) and BOC's Transit Single Administrative Document (TSAD), with the following documentary requirements:

**6.1. CDC Electronic Transit Admission Permit (eTAP):**

- 6.1.1.** Invoice
- 6.1.2.** Packing List
- 6.1.3.** Airway Bill or Bill of Lading
- 6.1.4.** LOI, if not yet included in the existing list of approved importable/s.

**6.2. BOC's Transit Single Administrative Document (TSAD):**

- 6.2.1.** Invoice
- 6.2.2.** Packing List
- 6.2.3.** Airway Bill or Bill of Lading
- 6.2.4.** Approved CDC eTAP

**6.3.** In all cases, the rules and regulations for Regulated, Restricted, and Prohibited Goods shall apply.<sup>1</sup>

**6.4.** All import shipments shall be subject to **joint mandatory inspection** by CDC and BOC–Clark at the Customs Clearance Area (CCA) prior to release to the consignee's premises.

**6.5. Processing Time.** Applications for eTAP under the MRO–F.A.S.T. System shall be processed within twenty-four (24) hours

<sup>1</sup> Republic Act No. 10863, Title I, Chapter 3, Sections 117, 118, and 119.



upon receipt of complete documentary requirements submitted via email at [tfdassist@clark.com.ph](mailto:tfdassist@clark.com.ph).

Clearance of TSAD lodged through the E2M system shall also be processed within twenty-four (24) hours upon receipt of complete documentary requirements through the Customer Care Portal System (CCPS).

- 6.6. Auto-Approval of Recurring MRO Importations.** To facilitate efficient processing of repetitive MRO-related imports, the recurring importation of goods that are not classified as restricted, regulated, or prohibited under existing laws may be requested for auto-approval status in the CDC eTAP system.

Such auto-approval status shall be granted upon CDC's evaluation of the submitted LOI by the concerned CFZ RBE.

Clearances of auto-approved MRO importations shall be in accordance with Section 6.5 hereof.

**Section 7. Clearance Procedure for Export Transactions under the MRO-F.A.S.T. System.** Exportation of materials related to MRO activities of CFZ RBEs covered by the MRO-F.A.S.T. System shall be processed based on each transaction types.

**7.1. General Requirements for Application of CDC Electronic Export Documentation (eED):**

- 7.1.1.** Invoice
- 7.1.2.** Packing List
- 7.1.3.** List of Exportable/s (LOE), if not yet included in the existing list of approved exportable/s.

**7.2. General Requirements for Exportation with the BOC:**

- 7.2.1.** Submission of Letter Request for Exportation to BOC-Clark
- 7.2.2.** Packing List
- 7.2.3.** Commercial Invoice
- 7.2.4.** Approved CDC eED/Export Declaration with Authority to Load
- 7.2.5.** Transfer Note
- 7.2.6.** Inspection Report of the Trade Control Examiner, Export Division
- 7.2.7.** Certificate of Inspection (CI) Form, signed by the Account Officer and CCA Duty Officer
- 7.2.8.** Copy of E-TRACC Booking, if shipment is containerized



- 7.2.9.** Certificate of Inspection and Loading (CIL) Form, signed by CCA Duty Officer, if the Port of Loading is outside the Port of Clark
- 7.2.10.** CAAP Removal Tag with Unserviceable or Serviceable Label
- 7.3.** In all cases, the rules and regulations for Regulated, Restricted, and Prohibited Goods shall apply.<sup>2</sup>
- 7.4.** All export shipments shall be subject to **joint mandatory inspection** by CDC and BOC-Clark at the CCA prior to release from the CFZ.
- 7.5. Processing Time.** Applications for CDC eED under the MRO-F.A.S.T. System and export clearance shall be processed within twenty-four (24) hours upon receipt of complete documentary requirements submitted *via* email at [tfdassist@clark.com.ph](mailto:tfdassist@clark.com.ph) and CCPS for BOC-related transactions.

**Section 8. Documentary Requirements per MRO-F.A.S.T. Transaction Type.**

- 8.1. Return to Source of Unserviceable or Unutilized Materials.** Exportation of unserviceable or unutilized material/s to its source or origin shall be subject to the following:
- 8.1.1.** Application of CDC eED, with attached previous eTAP; and
- 8.1.2.** Compliance with BOC General Requirements for Export under Section 7.2 hereof.
- 8.2. Return to Source of Removed Serviceable Parts Under Aircraft End-of-Life (EOL) Process.** Exportation of removed serviceable or pre-determined aircraft components to its source or origin under this process shall be subject to the following:
- 8.2.1.** Application of CDC eED with attached Scope of Part-Out Activity; and
- 8.2.2.** Compliance with BOC General Requirements for Export under Section 7.2 hereof.

The disposal of scrap materials resulting from aircraft teardown shall be subject to the application of a Permit to Bring-Out (PBO) and compliance with the standard procedures and requirements of both BOC and CDC governing the local sale of scrap materials.

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<sup>2</sup> *ibid*



**8.3. Export to Third Party.** Exportation of unserviceable or unutilized material/s to an entity or country other than the original source or origin shall be subject to the following:

- 8.3.1.** Application of CDC eED, with attached previous eTAP;
- 8.3.2.** Compliance with BOC General Requirements for Export under Section 7.2 hereof; and
- 8.3.3.** Submission to CDC and BOC-Clark of a copy of the Service Agreement / Job Order or equivalent document showing that the request for export is conducted under the instruction of the original owner and that the materials are not intended for resale, disposal, or independent repair activity.

**8.4. Closed Loop Repair.** Exportation of defective material/s identified during maintenance to a foreign repair facility for servicing, and re-importation of the serviced material for reinstallation on the same aircraft shall be subject to the following:

- 8.4.1.** Application of CDC eED;
- 8.4.2.** Compliance with BOC General Requirements for Export under Section 7.2 hereof;
- 8.4.3.** Submission to CDC and BOC-Clark of a copy of Service Agreement / Job Order; and
- 8.4.4.** Certificate of Identification (CI) issued by Export Division.

**8.5. Open Loop Repair.** Exportation of defective material/s identified during maintenance to a foreign repair facility for servicing, for return to the customer shall be subject to the following:

- 8.5.1.** Application of CDC eED;
- 8.5.2.** Compliance with BOC General Requirements for Export under Section 7.2 hereof; and
- 8.5.3.** Submission to CDC and BOC-Clark of a copy of Service Agreement / Job Order.

**8.6. Monitoring of Company Materials (COMAT).**

**8.6.1. Importation of Company Materials.** Importation of customer-supplied materials intended for installation during MRO activities shall be processed in accordance with Section 6 of this JMO, following standard procedures and documentary requirements for admission under the MRO-F.A.S.T. System.

**8.6.2. Unserviceable COMAT.** For purposes of this provision, the unserviceable COMAT repaired and replaced shall be loaded in the cargo hold of the serviced aircraft.



**8.6.3. Log Sheet.** To monitor compliance requirements and post-activity verification under the MRO-F.A.S.T. System, CFZ RBEs engaged in MRO activities shall maintain a **COMAT Log Sheet**, which shall be submitted *via* email to CDC and BOC-Clark within twenty-four (24) hours after the departure of the serviced aircraft.

The COMAT Log Sheet shall contain the following information:

- a. Date and Time of Departure of Serviced Aircraft;
- b. Aircraft tail number and/or flight number;
- c. List of removed unserviceable parts or materials;
- d. Part Number and/or Serial Number ;
- e. Certification that the items are COMAT and not intended for sale or transfer; and
- f. Name and signature of the authorized airline/operator representative.

**Section 9. Automated Export Documentation System (AEDS).** Upon the availability and implementation of the "AEDS Plus", integrating the AEDS of the BOC's E2M and the IPAs, or any similar automation initiatives covering both import and export processes of RBEs, the procedures and documentary requirements under this JMO shall be reviewed and updated accordingly to align with the new system.

**Section 10. Separability Clause.** Should any provision of this JMO be declared invalid, other provisions unaffected thereby shall remain valid and subsisting.

**Section 11. Effectivity.** This JMO shall take effect immediately and shall last until revoked.

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

  
**ATTY. AGNES VST DEVANADERA**  
President and CEO  
Clark Development Corporation

  
**BIENVENIDO Y. RUBIO**  
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