



Republic of the Philippines
BUREAU OF CUSTOMS

MASTER COPY

1 September 2015

CUSTOMS MEMORANDUM ORDER

NO. 29-2015

**SUBJECT: REVISED PROCEDURES AND DOCUMENTATION IN THE PROCESSING
FORMAL CONSUMPTION ENTRIES**

Pursuant to Section 608 of the Tariff and Customs Code of the Philippines (TCCP), as amended, in relation to Section 1306 of the same Code, this Order is issued as follows:

Section 1. Objectives. This Order is issued for the following purposes:

- a) To facilitate trade and promote ease in doing business;
- b) To promote the universal use of paperless transactions with the Bureau of Customs (BOC) and eliminate unnecessary use of papers and expensive forms;
- c) To implement the Memorandum of Agreement (MOA) entered with the Bureau of Internal Revenue, Philippine Statistics Office, Tariff Commission and other government agencies on the electronic information interchange between the BOC and other agencies;
- d) To allow the acceptance of the printed copy of the electronic Airway Bill (e-AWB) consistent with the Convention for the Unification of Certain Rules for International Carriage by Air (Montreal Convention 1999); and
- e) To minimize costs in the customs clearance of imported articles.

Section 2. Operational Provisions.

- a) The use of the Import Entry and Internal Revenue Declaration (IEIRD) or BC Form 236 is discontinued and in its place shall be the Single Administrative Document (SAD) secured through the e2m Customs System and printed. The SAD shall serve as the entry declaration as required by existing rules and regulations.
- b) The declarations by the importers and licensed customs brokers in the SAD shall be under oath pursuant to Section 1301 of the TCCP.
- c) The SAD shall be printed in two (2) copies and the required documents shall be attached to the SAD based on existing regulations.
- d) The first copy shall be for the Bureau of Customs (BOC), the back side of which may be used for the return or findings of the customs officer concerned. The second copy shall be the copy of the importer and licensed customs broker and shall also serve as the acknowledgement receipt.

- e) MISTG shall provide a soft copy of requested import entry declarations by concerned government agencies like the National Census Statistics Office, Tariff Commission, Bureau of Internal Revenue and other government agencies.
- f) The Two Hundred Sixty Five Pesos (Php265.00) documentary stamps on formal consumption entries shall be added by the MISTG in the computation of duties and taxes based on entry declarations and settled through PASS5.
- g) The use of Supplemental Declaration on Valuation (SDV) shall be discontinued. To secure the basic information indicated in the SDV, Box 39 of the Single Administrative Document (SAD) is considered as a mandatory field in the entry declaration.
- h) With the implementation of the mandatory submission of air manifest in the E2M, print out of the e-AWB shall be accepted as supporting documents to the SAD.

Section 3. Transitory Provision.

Importers and licensed customs brokers shall be allowed to use the IEIRD in lieu of the SAD until such time the inventory of the BOC is exhausted.

Section 4. Repealing Clause.

Customs Memorandum Orders 37-2001 and 20-2004 with regard to the use of IERD and SDV and other Orders, rules and regulations inconsistent with this Order are deemed repealed.

Section 5. Separability Clause.

If any part of this Order is declared by courts as unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force.

Section 6. Effective Clause.

This Order shall take effect immediately.


ALBERTO D. LINA
Commissioner

Bureau of Customs
ALBERTO D. LINA
Commissioner
15-01389
JAN 2015