

**MEMORANDUM**

TO : ALL DEPUTY COMMISSIONERS
ALL DISTRICT AND SUB-PORT COLLECTORS
ALL FORMAL ENTRY DIVISION PERSONNEL
ALL OTHERS CONCERNED

FROM : REY LEONARDO B. GUERRERO
Commissioner *[Signature]* APR 13 2020

SUBJECT : GUIDELINES FOR THE ON-LINE FILING AND
SUBMISSION OF GOODS DECLARATION FOR
WAREHOUSING AND THE PROCESSING THEREOF
DURING THE PERIOD OF ENHANCED COMMUNITY
QUARANTINE (ECQ) AS DECLARED BY THE PRESIDENT

DATE : 07 April 2020

Pursuant to the President's declaration of "Enhanced Community Quarantine" and to provide continuous and unhampered service to stakeholders transacting with the Bureau of Customs, the following procedures for the on-line filing of goods declaration for warehousing during the said period are hereby implemented.

SECTION 1. SCOPE.

This Order shall cover all goods declaration filed in all ports and subports for goods to be entered under the Customs Bonded Warehouse (CBW) system.

SECTION 2. OBJECTIVES

- 2.1 To provide a facility where BOC stakeholders can submit their goods declaration online caused by the restrictions on movement brought about during the period of enhanced community quarantine and have the same processed by the Bureau.
- 2.2 To prevent the abandonment of shipments for entry under the warehousing system for failure of their consignees/owners to file the corresponding goods declaration on time.

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- 2.3 To prevent high yard utilization in the ports that may arise due to the non-filing of goods declaration by importers/owners of shipments in the different ports nationwide.

SECTION 3. DEFINITION OF TERMS. For purposes of this Order, the following terms are hereby defined accordingly:

- 3.1 **Assigned Appraiser** – shall refer to a Customs Operations Officer V or any Customs officer designated as such assigned at the Warehousing Assessment Division (WAD), Special Warehousing Assessment Unit (SWAU) or equivalent unit performing his or her function through a "Work from Home (WFH)" arrangement and tasked to review the assessment made by the Assigned Examiner.
- 3.2 **Assigned Examiner** – shall refer to a Customs Operations Officer III or any Customs Officer designated as such from WAD, SWAU or equivalent office performing his or her function through a "Work from Home" arrangement tasked to review the completeness of the import documents submitted by BOC Stakeholders pursuant to this Order and with the primary responsibility of evaluating and assessing the goods declaration and supporting documents submitted online.
- 3.3 **Assignment of Ticket** – shall refer to the transfer of an existing Ticket to and from an assigned Customs Officer or office.
- 3.4 **Customer Care Portal System (CCPS)** – shall refer to the BOC Online facility with support ticketing system utilized to allow BOC Stakeholders to avail of the online filing of goods declaration.
- 3.5 **Customs Officer** – shall refer to any Customs personnel authorized to perform a specific function as provided in this Order, including but not limited to Customs Examiner and Appraisers under the WAD, SWAU, and personnel from the Miscellaneous Manufacturing Bonded Warehouse Division (MMBWD), Garments/Textile Manufacturing Bonded Warehouse Division (GTMBWD), Public Private Bonded Warehouse Division (PPBWD), Customs Common Bonded Warehouse Division (CCBWD) or equivalent office of the Port.
- 3.6 **Duty Examiner** - shall refer to a Customs Examiner from WAD, SWAU or equivalent office, part of the skeletal workforce, with the function of evaluating and assessing goods declaration, whether filed manually by BOC Stakeholders or submitted online, and, should circumstances warrant, also conduct physical examination of the goods.

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- 3.7 **Duty Appraiser** - shall refer to a Customs Appraiser part of the skeletal workforce, with the function of reviewing and approving the assessment made by the Duty Examiner.
- 3.8 **E2M Trigger Officers** - shall refer to a group of Customs Examiners and Appraisers specifically designated to update the E2M System with the findings or assessment of the Assigned Examiner and Assigned Appraiser.
- 3.9 **Duty Officer** - shall refer to the Division Chief or his duly assigned Officer who is part of the skeletal workforce and duly authorized to assign Customs Guard and issue the Mission Order to escort the shipment for transfer from the Port to the designated Customs Bonded Warehouse.
- 3.10 **Duty Account Officer** - shall refer to a personnel from the operating division concerned who is part of the skeletal workforce and with the function of checking the quota balance and list of importables and entering in the record book the transactions made by the CBW.
- 3.11 **Duty Bonds Examiner** - shall refer to a Bonds personnel performing his function as part of the skeletal workforce who shall charge and review the authenticity and sufficiency of the outstanding General Bond posted by the CBW Operator.
- 3.12 **Chief Bonds Officer** - shall refer to the Chief, Bonds Division or his duly designated Officer In-charge performing his function in a "Work from Home" arrangement and who shall review the work of the Duty Bonds Examiner and CERTIFY as to the sufficiency and authenticity of the General Bond.
- 3.13 **Customs Guard** - shall refer to the assigned guard tasked to escort the shipment from the Port of Discharge to the Customs Bonded Warehouse.
- 3.14 **Online Filing of Goods Declaration** – shall refer to the temporary acceptance of electronic copy of goods declaration and its supporting documents subject to the submission of the original copy thereof **upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter.**
- 3.15 **Piers and Inspection Assigned Officer** - shall refer to the Chief, PID or his duly assigned PID personnel performing his function in a "Work from Home" arrangement and who shall inspect the authenticity and validity of the processed Warehousing Goods Declaration (WGD) and issue the corresponding Boat Note.

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- 3.16 **Provisional Goods Declaration** – shall refer to goods declaration for warehousing where the declarant undertakes to submit the original copy of the supporting documents uploaded in the CCPS **upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter**. For this purpose, the procedure code 7104 shall be used for warehousing goods declaration filed on-line.

Bureau stakeholders, who, after the online submission, can file or submit on or before 12 April 2020 the hard copies of the notarized goods declaration and its supporting documents, shall lodge the goods declaration following the regular model of declaration for warehousing goods declaration (7).

- 3.17 **Ticket** - shall refer to the electronic means utilized to identify issues, concerns and requests of the BOC Stakeholders. A ticket shall cover a message thread which may include the status and/or resolution of issues, concerns and requests, and may also allow BOC Stakeholders to upload relevant documents.
- 3.18 **Ticket Number**- shall refer to a system-generated unique reference number assigned to a Ticket.
- 3.19 **User** – shall refer to BOC Stakeholders who will avail of the "ONLINE FILING OF GOODS DECLARATION". The user's account must have the same email address registered in the BOC CPRS.
- 3.20 **Validating Personnel** – shall refer to a group of Customs Personnel Officers from the operating divisions specifically designated to validate the submitted online and hard copies of import documents.
- 3.21 **Updating of E2M** – is the procedure done by E2M Trigger Officer of registering and doing final assessment in the E2M System which is solely a system requirement.

SECTION 4. GENERAL PROVISIONS.

- 4.1. The Online Filing of Goods Declaration can only be availed by BOC accredited Importers, Licensed Customs Brokers and Declarants.
- 4.2 For purposes of this interim guidelines, Bureau stakeholders who opt to avail of the online filing of goods declaration and undertake to submit the original copy of the supporting documents uploaded in the CCPS **upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter**. Provided that, the Bureau stakeholder may, in the interim, attach a scanned copy of a letter of commitment and

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undertaking (Annex "A") in lieu of the required notarized Undertaking. In view of the ECQ, the undertaking to be submitted may be signed by any of the responsible officers of the company that were submitted to the Accounts Management Office (AMO). The Bureau shall accept unnotarized WGDs submitted online, provided that the notarized WGD and Undertaking shall be submitted together with the notarized original copy of the WGD and other supporting documents **upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter.**

- 4.3 Non-compliance to the undertaking to submit the hardcopy of the original documents may cause the suspension of subsequent transactions by the erring importer, broker or declarant with the Bureau.
- 4.4 Assessment of duties, taxes and other charges due on shipments covered by goods declaration processed under this Memorandum and amount of bonds applied shall be deemed tentative and shall only be completed upon the submission of the hard copies of the documents **upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter**, and that the said documents are duly validated by the Bureau.
- 4.5 Pursuant to Sec. 412 of the CMTA and in relation to Republic Act (RA) No. 8792, otherwise known as the "Electronic Commerce Act of 2020", all uploaded files, under penalties of falsification or perjury, must be faithful reproduction of the original documents and shall be considered as actionable documents for purposes of prosecuting a declarant/ importer if the uploaded files are found to be fraudulent.

SECTION 5. OPERATIONAL PROVISIONS.

- 5.1. The following operational procedure shall be performed by the User or BOC Stakeholder:
 - 5.1.1. User will register and log-in with the CCPS at client.customs.gov.ph with its username and password and select "**Open A Ticket**".
 - 5.1.2. The User shall select "**FILING OF GOODS DECLARATION**" from the drop-down menu of the "**Help**" topic.
 - 5.1.3. In the form page, select the Port, Declaration Type (Warehousing). The user must also conform with the following by checking the corresponding checkboxes:
 - 5.1.3.a.1 Identity Verification
 - 5.1.3.a.2 BOC Data Privacy Consent Form

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5.1.3.a.3 File Authenticity

- 5.1.4. Enter the Goods Declaration Reference number as used in the lodgement, importer's complete name as shown in the Warehousing Single Administrative Document (SAD) and DECLARANT's name in the field box.
- 5.1.5. Upload the files by clicking "**choose them**" in the grayed box to the right of the document description.
- 5.1.6. Fields with red asterisks are mandatory field. The creation of new ticket will not proceed without attaching the required document.
- 5.1.7. Click the green button at the bottom of the form to create the Ticket and upload the import documents.
- 5.1.8. Uploaded import documents, such as but not limited to the faithful reproduction of the original Bill of Lading (BL), Commercial Invoice, Packing List, Certificate of Importation, Charge Slip for Bonds and General Bonds, if applicable. Uploaded files must be in Portable Document Format (PDF) and the file size shall not exceed 16 MB.
- 5.1.9. The User is likewise required to accomplish a written commitment and undertaking to submit the original copy of the supporting documents uploaded in the CCPS on or before the period stated under Section 4.2. of this Memorandum. The said forms can be downloaded in the links located below the "Related Resources" of the Upload Section in the ticket page..
- 5.1.10. Once the scanned copy of the documents are transmitted to the Bureau, the User must keep the original hardcopy for submission through a courier, through the Customs Customer Care (CCC), or designated receiving station or drop box. The User may submit the documents **upon lifting of the Declaration of the Enhanced Community Quarantine or within three (3) days thereafter.**

The hard copies of the goods declaration and the supporting documents (bill of lading, invoice, packing list, etc.) must be placed in a long brown envelope properly labeled using size 16 Arial font with the following details, all in capital letters:

- a. Date (ex. OCTOBER 2, 2019);
- b. Port Code and Goods Declaration Reference Number (Entry Number) following the format in the SAD (ex. P02A-W-12345-2019);

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- c. Consignee (ex. INTERNATIONAL LOCAL, INC CBW NO. _____);
 - d. Importer's Email address (ex. ilti@gmail.com);
 - e. Declarant (ex. JOSE DE LA CRUZ);
 - f. Declarant's email address (ex. jdlic@gmail.com);
 - g. List of Documents submitted separated by Comma (ex. SAD, TEMPORARY ASSESSMENT NOTICE, INVOICE, PACKING LIST, BL, INSURANCE RECEIPT,); and
 - h. ONLINE TICKET NO.
- 5.2. The following operational procedure shall be performed by the Customs Officers:
- 5.2.1. The Ticket will automatically be assigned or transferred to the concerned Port and the WAD or SWAU or equivalent office based on the input from the User.
 - 5.2.2. The Assigned Examiner shall evaluate and assess the import documents submitted. Should there be any findings, the As-signed Examiner shall inform the User by indicating it in the message thread of the Ticket. If the Assigned Examiner finds the Goods Declaration to be in order, the Ticket shall then be transferred to the Assigned Appraiser for evaluation and review.
 - 5.2.3. Upon review of the Assigned Appraiser, should there be any findings, the Assigned Appraiser shall inform the User by indicating it in the message thread. If the Assigned Appraiser finds the Goods Declaration to be in order, he shall then transfer the Ticket to the Duty Trigger Officer.
 - 5.2.4. The E2M Trigger Officer shall input the assessment of the As-signed Examiner and Assigned Appraiser in the E2M System and shall enter the names of Assigned Examiner and Assigned Appraiser and the ticket number in the Inspection Act.
 - 5.2.5. Once updated in the E2M System, the E2M Trigger Officer shall fill out the "**Electronic Examination Return**" and enter the findings of the Assigned Examiner and Assigned Appraiser therein. A PDF file of the said examination return shall be attached/uploaded to the message thread. The Electronic Examination Return shall serve as the official examination return being accomplished in Box No. 56, 60, 61, 62 and 64 of SAD prior to the implementation of this Order. This will also serve as re-placement of the frequently asked scanned back-to-back copy of the goods declaration by the stakeholder.

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- 5.2.6. If the shipment subject of the goods declaration shall be placed under an Alert Order or selected for physical examination, the ticket shall be transferred to the Duty Examiner for the conduct of the physical examination and the assessment of goods declaration, as the case may be.
- 5.2.7. The Duty Examiner shall conduct the physical examination. Should there be any findings, the Assigned Examiner shall in-form the User by indicating it in the message thread and/or the District Collector in case there be a recommendation for issuance of a Warrant of Seizure and Detention (WSD). If the Duty Examiner finds it to be in order, the procedures set forth under Sections 5.2.5 to 5.2.8 of this Memorandum shall be followed.
- 5.2.8. For Goods Declaration which shall require clearance from other BOC offices, the responsible Customs Officer shall transfer the Ticket to concerned BOC office or unit for their appropriate action.
- 5.2.9. In case hard copies were already received by the BOC before the date indicated in Sec. 4.2 of this Order, the Ticket shall then be transferred by the Assigned Appraiser to the Triggering Officer to check if the uploaded files are similar to the submitted hard copies of documents. The Triggering Officer shall immediately inform the User of any lacking documents or should there be any suspect of perjury or falsification, shall immediately report the same to the District Collector. If found to be complete and accurate, the Triggering Officer shall transfer the Duty Ticket to the Assigned Bonds Examiner.
- 5.2.10. The Assigned Bonds Examiner shall check the bonds availability and sufficiency and shall then apply the bonds against the Warehousing Entry .
- 5.2.11. Upon evaluation and review of the Bonds Examiner, should the General Bonds be fraudulent or insufficient, he shall inform the stakeholder indicating it in the message thread of the ticket.
- 5.2.12. Once found to be in order, the Assigned Bonds Examiner shall forward the Ticket to the Chief Bonds Officer for his review, approval and certification.
- 5.2.13. Upon certification, the Chief Bonds Officer shall forward the Ticket to the Assigned Account Officer of the operating division concerned

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or equivalent office for posting of transaction, checking of approved importables and accounting of quota balances.

- 5.2.14. The Assigned Account Officer upon posting of transaction shall forward the ticket to the Duty Officer for issuance of Mission Order and assignment of Customs Guard for the transfer of goods from Port to CBW.
- 5.2.15. Once the Mission Order is issued, the Duty Officer shall transfer the Ticket to the PID Assigned Officer.
- 5.2.16. The PID Assigned Officer shall validate the gatepass and issue Boatnote to the assigned Customs Guard based on the approved GDW and upload a faithful copy of the Original Boat Note and Gatepass to the Ticket.
- 5.2.18. The responsible Customs Officers shall ensure that the User is informed of the status of the ticket by updating and posting messages in the message thread.

SECTION 6. DUTIES AND RESPONSIBILITIES OF DISTRICT AND SUPPORT COLLECTORS

- 6.1. The District Collectors, in coordination with the Public Information and Assistance Division shall ensure the proper information dissemination to BOC Stakeholders and encourage them to avail of the Online Filing of Goods Declaration.
- 6.2. The District Collectors and Customs Officers concerned shall observe extreme care and caution in securing the credibility of this online service facility.
- 6.3. The District Collectors shall supervise and monitor the Customs Officers in their respective ports and ensure that the timelines in performing their assigned tasks is at all times observed.

SECTION 7. LIABILITIES. Any BOC personnel or User/Stakeholder who fails to comply with any provisions of this Memorandum shall be dealt with administratively and/or criminally, as the circumstances may so warrant.

Section 8. TRANSITORY PROVISION. All Online submission of WGD prior to the effectivity of this Order shall be accepted and processed in accordance with the provisions of this Order.

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Section 9. REPEALING CLAUSE. All orders, memoranda, circulars and issuance inconsistent herewith are hereby repealed and/or deemed modified accordingly.

SECTION 10. EFFECTIVITY. This Memorandum shall take effect immediately and shall last until revoked.

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