



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA 1099

[DATE]

**CUSTOMS ADMINISTRATIVE ORDER (CAO)**  
**NO. \_\_\_\_\_**

**SUBJECT: VESSEL AND AIRCRAFT SUPERVISION AND CONTROL SYSTEM**

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**Introduction.** This CAO implements Sections 1201 to 1225, Chapter 2, Title VII and Sections 1405 to 1412, Chapter 1, Title XIV pursuant to Section 201 in relation to Section 204 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).

**Section 1. Scope.** This CAO applies to all foreign vessels and aircrafts arriving to and departing from a customs district.

**Section 2. Objectives.**

- 2.1.** To prescribe the guidelines in the entrance and clearance of foreign vessels and aircrafts;
- 2.2.** To ensure the integrity and account for all arriving and departing cargoes through the institution of safeguard and control measures aligned with international best practices;
- 2.3.** To make full use of ICT-enabled systems in the submission and processing of the foreign manifests;
- 2.4.** To enforce border protection and other environmental protection laws relative to customs.

**Section 3. Definition of Terms.** For purposes of this CAO, the following terms are defined accordingly:

- 3.1. Aircraft General Declaration** — shall refer to the basic document on arrival and departure providing information concerning the aircraft itself and summary information relating to the itinerary, crew, passengers and health.<sup>1</sup>
- 3.2. Airlines** — shall refer to any juridical person, partnership, corporation or association engaged in air transportation upon regular schedule to or away from the Philippines and holding a permit issued by the Civil Aeronautics Board (CAB).

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<sup>1</sup> cf WCO Glossary of International Terms.

- 3.3. Airway Bill (AWB)** — shall refer to a transport document for airfreight used by airlines and international freight forwarders which specifies the holder or consignee of the bill who has the right to claim delivery of the goods when they arrive at the port of destination. It is a contract of carriage that includes carrier conditions, such as limits of liability and claims procedures. In addition, it contains transport instructions to airlines and carriers, a description of the goods, and applicable transportation charges.<sup>2</sup>
- 3.4. Authorized Agent** — shall refer to a person who represents a shipping line or an airline and who by written authority duly registered in the Customhouse has been designated to act for and in place of a shipping line or airline in all formalities connected with the entry and departure of its vessel or aircraft, crew, passengers, cargo, baggage, mail or stores.<sup>3</sup>
- 3.5. Ballast** — shall refer to a heavy cargo which is loaded on board a vessel or aircraft merely for the purpose of making it steady, to enable it to navigate in the event of scarcity of other cargo.<sup>4</sup> When not brought to the port as article, ballast of no commercial value may be discharged upon permit granted by the Collector of Customs<sup>5</sup> for such purpose, subject to existing DENR rules and regulations.
- 3.6. Bill of Lading (B/L)** — shall refer to a transport document issued by shipping lines, carriers and international freight forwarders or non-vessel operating common carrier for water-borne freight. The holder or consignee of the bill has the right to claim delivery of the goods at the port of destination. It is a contract of carriage that includes carrier conditions, such as limits of liability and claims procedures. In addition, it contains transport instructions to shipping lines and carriers, a description of the goods, and applicable transportation charges.<sup>6</sup>
- 3.7. Transfer Note** — shall refer to the document that accompanies the transfer or transit of imported articles from the vessel or aircraft to a CFW or CBW and serves as proof of delivery or receipt of the articles at its intended destination duly acknowledged on its face by the Collector of Customs or his duly authorized representative.<sup>7</sup>
- 3.8. Boarding Formalities** — shall refer to the formalities conducted on board the foreign vessel or aircraft by government officials composed of Customs, Immigration & Quarantine (CIQ).
- 3.9. Break-bulk Cargo** — shall refer to non-containerized general cargo stored in boxes, bales, pallets or other individual units to be loaded

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<sup>2</sup> cf Customs Modernization and Tariff Act (CMTA), Title I, Chapter 2, Section 102(d).

<sup>3</sup> cf CAO No. 01-1990 on "Entry and Departure of Aircrafts in Foreign Trade on Regular Schedules".

<sup>4</sup> cf Revised Customs Port Operations Manual, Glossary of Terms, page 47.

<sup>5</sup> cf CMTA, Title XII, Chapter 2, Section 1210.

<sup>6</sup> cf CMTA, Title I, Chapter 2, Section 102(h).

onto or discharged from vessels or aircrafts, not shipped in containers or in bulk.<sup>8</sup>

**3.10. Bulk Cargo** — shall refer to cargoes in a mass of one commodity not packaged, bundled, bottled or otherwise packed.<sup>9</sup>

**3.11. Cargo Consolidator** — shall refer to a foreign forwarder acting as an NVOCC which, in the ordinary and usual course of its undertaking, assembles and consolidates or provides for assembling and consolidating such articles or performs or provides for the performance of break-bulk and distributing operations with respect to consolidated shipments, and is responsible for the transportation of articles from the point of receipt to point of destination and utilize for the whole or any part of such transportation services of the ocean carrier.<sup>10</sup>

**3.12. Cargo Manifest** — shall refer to the detailed list of cargo (freight) on board a vessel or aircraft giving the commercial particulars of the goods, such as transport document numbers, consignors, consignees, marks and numbers, number and kind of packages, descriptions, quantities of the goods and destination. This also refers to both Inward and Outward Foreign Manifests.<sup>11</sup>

**3.13. Carrier** — shall refer to the person, actually transporting goods or in charge of or responsible for the operation of the means of transport such as airlines, shipping lines, freight forwarders, cargo consolidators, non-vessel operating common carriers and other international transport operators.<sup>12</sup>

**3.14. Consignee** — shall refer to the party appearing in the transport document to whom delivery may be lawfully made in accordance with the contract of carriage.<sup>13</sup>

**3.15. Consolidated Cargo Manifest (CCM)** — shall refer to a true and accurate manifest, of all the individual shipments in the consolidation destined and intended to be unloaded at a port entry in the Philippines, submitted as rider to the inward foreign manifest of the carrying vessel or aircraft.<sup>14</sup>

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<sup>8</sup> cf CMO No. 18-2010 on "Procedure for the Bulk and Break Bulk Cargo Clearance Enhancement Program Mandated under Administrative Order No. 243 as amended by AO No. 243-A", Section 2, Subsection 2.4.

<sup>9</sup> cf CMO No. 18-2010, Section 2, Subsection 2.3.

<sup>10</sup> cf CAO No. 01-2016 on "Advance Cargo Declaration, Inward Foreign Manifest and Consolidated Cargo Manifest Rule".

<sup>11</sup> cf WCO Glossary of International Terms.

<sup>12</sup> cf CMTA, Title I, Chapter 2, Section 102(j).

<sup>13</sup> cf CAO No. 01-2016.

<sup>14</sup> cf CAO No. 01-2016.

- 3.16. Discharge of Last Package** — shall refer to the completion of the unloading of the entire shipment from the international carrier<sup>15</sup> which is the reckoning period within which to lodge the goods declaration.
- 3.17. Discharge Port Survey (DPS) Report** — shall refer to the report issued by an Accredited Cargo Surveying Company (ACSC) for bulk or break-bulk cargo after the conduct of a survey at the port of discharge.<sup>16</sup>
- 3.18. Freight Forwarder** — shall refer to a local entity that acts as a cargo intermediary and facilitates transport of goods on behalf of its client without assuming the role of a carrier, which can also perform other forwarding services, such as booking cargo space, negotiating freight rates, preparing documents, advancing freight payments providing packing or crating, trucking and warehousing, engaging as an agent or representative or of a foreign non-vessel operating as a common carrier or cargo consolidator named in a master bill of lading/de-consolidator named in the master airway bill as consignee of a consolidated shipment, and other related undertakings.<sup>17</sup>
- 3.19. Foreign Trade** — shall refer to commercial interchange of commodities between different countries; export and import trade. It is synonymous with the term “foreign commerce”, which is the trade between individuals or legal entities in different countries.<sup>18</sup>
- 3.20. Inward Foreign Manifest (IFM)** — also known as cargo declaration, it contains the particulars of a shipment such as the transport document numbers, name of carrier, voyage or flight number, name of consignor and consignees, marks and numbers, container information for sea-freight, kinds and number of packages, description and quantities, weights and measures of the goods, port of loading and intended destination.<sup>19</sup>
- 3.21. Load Port Survey (LPS) Report** — shall refer to the report issued by an Accredited Cargo Surveying Company (ACSC) for bulk or break-bulk cargo to be imported into the Philippines. The report shall be submitted to the Bureau directly from the ACSC in a secured electronic format.<sup>20</sup>
- 3.22. Non-Vessel Operating Common Carrier (NVOCC)** — shall refer to an entity, which may or may not own or operate a vessel that provides a point-to-point service which may include several modes of transport

<sup>15</sup> cf Customs Memorandum Order (CMO) Number 15-94, on “Revised Guidelines on Abandonment”, B.2.(B.2.1.).

<sup>16</sup> cf CMO No. 18-2010, Section 2, Subsection 2.6.

<sup>17</sup> cf CMTA, Title I, Chapter 2, Section 102(aa).

<sup>18</sup> cf Revised Customs Port Operations Manual, Glossary of Terms, page 49.

<sup>19</sup> cf World Customs Organization (WCO), Glossary of International Customs Terms.

<sup>20</sup> cf CMO No. 18-2010, Section 2, Subsection 2.5.

and/or undertakes group age of less container load (LCL) and issues corresponding transport document.<sup>21</sup>

**3.23. Pilot-in-Command** — shall refer to a person serving on the aircraft having charge or command of its operations, safety and navigation during flight time.<sup>22</sup>

**3.24. Pratique or Quarantine Certificate**<sup>23</sup> — shall refer to the permission granted by quarantine officials to a vessel or aircraft to hold intercourse with the port after the ship or aircraft has complied with quarantine laws, rules and regulations.

**3.25. Shipperside Permit** — shall refer to the authority issued by the Collector of Customs for the authorized customs officer assigned on a vessel to allow the discharge of cargoes specified on the permit at shipside unto lighters, underguarded.<sup>24</sup>

**3.26. Shipper** — shall refer to the owner or person for whose account the ocean transportation of cargo is provided.<sup>25</sup>

**3.27. Shipping Line** — shall refer to a company owned by certain persons engaged in the business that transports cargoes aboard ships or vessels across oceans or seas.<sup>26</sup>

**3.28. Unmanifested Cargo** — shall refer to all articles, wares, goods, merchandise, and any other cargo including unaccomplished baggage, and orders from abroad, received by the master of the vessel or pilot-in-command, officers and crew of vessels or aircrafts without bills of lading or airway bills not covered by manifests or parcel list.<sup>27</sup>

**3.29. Vessel** — shall refer to every sort of boats, crafts or other artificial contrivance used, or capable of being used, as mean of transportation on water.<sup>28</sup>

## **Section 4. General Provisions.**

**4.1. Supervision and Control over the Entrance and Clearance of Vessels and Aircrafts Engaged in Foreign Commerce.** The Bureau shall exercise supervision and control over the entrance and clearance of vessels and aircrafts engaged in foreign commerce;<sup>29</sup> and to this end shall have supervision and control on all import and export cargoes, landed or stored in piers, airports, wharves and customs

<sup>21</sup> cf CMTA, Title I, Chapter 2, Section 102(ee).

<sup>22</sup> cf CAO No. 01-1990.

<sup>23</sup> cf Republic Act No. 9271, Section 7(b).

<sup>24</sup> cf Revised Customs Port Operations Manual, Glossary of Terms, page 50.

<sup>25</sup> cf CAO No. 01-2016.

<sup>26</sup> cf CAO No. 01-2016.

<sup>27</sup> cf Revised Customs Port Operations Manual, Section 15.4. Inward Foreign Manifest, last paragraph.

<sup>28</sup> cf Revised Customs Port Operations Manual, Glossary of Terms, page 51.

<sup>29</sup> cf CMTA, Title II, Chapter 1, Section 202 (f).

facilities and warehouses (CFWs) for the protection of government revenue and prevention of entry of contraband; taking into considering its commitment under the Revised Kyoto Convention ("RKC") for the simplification and harmonization of customs procedures to facilitate movement of goods in international trade.

- 4.2. **Unhampered Access to Customs Officers Exercising Police Authority.** For effective implementation of this CAO port and airport authorities in all ports of entry shall provide customs officers exercising police authority with unhampered access to all premises within their administrative jurisdiction.<sup>30</sup>
- 4.3. **Control of Customs Officer Over Boarding or Leaving of Incoming Vessel or Aircraft.** Upon the arrival in port of any vessel or aircraft engaged in foreign trade, it shall be unlawful for any person, except the master of the vessel or pilot-in-command, consul, quarantine officers, customs officers, or other duly authorized persons, to board or leave the vessel or aircraft without permission of the customs officer concerned.<sup>31</sup>
- 4.4. **Ports Open to Vessels and Aircrafts Engaged in Foreign Trade.** Vessels and aircrafts engaged in foreign trade shall visit designated ports of entry only, except as otherwise especially allowed by law or applicable regulations. Every vessel or aircraft arriving within a Customs District from a foreign port shall dock at the designated port of entry and shall be subject to the authority of the District Collector of the port while within its jurisdiction.<sup>32</sup>
- 4.5. **Pratique.** All vessels and aircrafts from foreign seaports or airports calling at any seaport or airport in the Philippines to disembark its passengers or discharge its cargoes, or for other purposes must secure a quarantine clearance in compliance with the health regulations. This quarantine certificate or clearance (Pratique) shall be a prerequisite to customs clearance.<sup>33</sup>
- 4.6. **Record of Arrival and Entry of Vessels and Aircrafts.** A record of the date of arrival and entry of all vessels and aircrafts shall be made in the office of the District Collector<sup>34</sup> in every customs district, or in the office of the Sub-Port Collector in case of a sub-port, and kept open to public inspection.
- 4.7. **Arrest of Vessel or Aircraft Departing Before Entry Made.** When a vessel or aircraft arriving within the limits of a customs district from a foreign port departs or attempts to depart before entry shall have been made, not being thereunto compelled by stress of weather, duress of

<sup>30</sup> cf CMTA, Title II, Chapter 3, Section 215.

<sup>31</sup> cf CMTA, Title XII, Chapter 2, Section 1202 and 1221

<sup>32</sup> cf CMTA, Title XII, Chapter 2, Section 1201.

<sup>33</sup> cf Republic Act No. 9271, Section 7(b).

<sup>34</sup> cf CMTA, Title XII, Chapter 2, Section 1208.

enemies, or other necessity, the District Collector of the port may cause the arrest and bring back such vessel or aircraft to the most convenient port, and for this purpose, may call on the assistance of other agencies concerned.<sup>35</sup>

- 4.8. Time of Unloading Cargo.**<sup>36</sup> Unloading of cargo shall be commenced at any time, and shall continue without any interruption until the last package or container has been discharged.

However, unloading of cargo from a vessel or aircraft from a foreign port during non-working hours shall be subject to the payment of service fees, dues, and charges, which shall be collected from airlines, shipping lines, CBWs, CFWs, importers, exporters, and other stakeholders served by Bureau personnel beyond the regular working hours, based on the actual work performed at the rate of exchange of the date the service was rendered, if applicable.

The rates of such fees, dues and charges shall be fixed by the Commissioner of Customs subject to approval by the Secretary of Finance.

## **Section 5. Provisions Specific to Vessels.**

### **5.1. Pre-arrival.**

- 5.1.1. Advanced Notice of Arrival (NOA) with Estimated Time of Arrival (ETA).** The authorized agent or representative of any vessel engaged in foreign trade entering any of the Philippine ports of entry shall notify in writing the District Collector through a NOA submitted to the Piers and Inspection Division (PID) or its equivalent office of the vessel's intended arrival and all other particulars at least twenty-four (24) hours in advance.<sup>37</sup>

Upon receipt of the NOA, the authorized customs officer shall enter the ETA and other relevant details of the vessel into the Advanced Electronic Manifest System.<sup>38</sup>

- 5.1.2. Advance Submission of Cargo Declaration, Inward Foreign Manifest (IFM), and Consolidated Cargo Manifest (CCM).** A true and complete copy of the cargo manifest shall be electronically sent in advance by the shipping company, NVOCC, freight forwarder, cargo consolidator, or their authorized agents within the following cut-off period before the arrival of the carrying vessel at the port of entry:<sup>39</sup>

<sup>35</sup> cf CMTA, Title XII, Chapter 2, Section 1209.

<sup>36</sup> cf CMTA, Title XII, Chapter 2, Section 1211.

<sup>37</sup> cf Revised Customs Port Operations Manual, Chapter II, Section 14.A., page 12.

<sup>38</sup> cf Revised Customs Port Operations Manual, Chapter II, Section 14-A(b), page 12.

<sup>39</sup> cf CMTA, Title XII, Chapter 2, Section 1204, 3<sup>rd</sup> paragraph, 1<sup>st</sup> sentence.

- a) If the transit time is more than seventy-two (72) hours, the cargo declaration, IFM, and CCM must be electronically submitted to the Bureau within thirty-six (36) hours from the time of arrival of the vessel; or
- b) If the transit time is seventy-two (72) hours and below, the cargo declaration, IFM, and CCM must be electronically submitted to the Bureau within twenty-four (24) hours from the time of arrival of the vessel.

**5.1.3. Sanctions in Case of Failure to Supply Advance and Requisite Manifests.** The party failing to submit the required information within the period as prescribed in the preceding section shall be subject to the payment of imposable fines in accordance with Section 8.6. of this CAO without prejudice to whatever additional recourse the BOC may pursue against the delinquent shipping line or NVOCC or consolidator or co-loader or break-bulk agent.<sup>40</sup>

If the e-IFM is submitted late, the e-CCM shall be accepted without penalty provided that the submission in the customs Advanced Electronic Manifest System shall not exceed twenty-four (24) hours after the e-IFM is registered by the office of the Deputy Collector for Operations. This same privilege shall apply in case the e-IFMs are not validated on in time. e.g. due to system errors or due to late encoding of date of last discharge.

## **5.2. Arrival.**

**5.2.1. Entrance of Vessel from a Foreign Port.** Upon arrival of a vessel from a foreign port, the master of the vessel shall immediately:

- a) Report its arrival to the District Collector at the port of entry or to the authorized customs officer detailed to meet the vessel at the end of sea passage;
- b) Accomplish the "Oath of Entering Vessel from a Foreign Port" with payment of the Customs Documentary Stamp (CDS), in two (2) copies and submit to the office of the PID or its equivalent office within twenty-four (24) hours.<sup>41</sup>

**5.2.2. Quarantine Certificate or Pratique.**<sup>42</sup> Upon arrival, such vessel shall be boarded by a quarantine officer, and after pratique or health clearance is granted, shall be boarded by a customs officer; subsequently no person shall be permitted to

<sup>40</sup> cf CMTA, Title XIV, Chapter 1, Section 1412.

<sup>41</sup> cf Revised Customs Port Operations Manual, Section 15.A.2., page 14.

<sup>42</sup> cf Republic Act No. 9271, Section 7(b).



board or leave the vessel without the permission of the customs officer.<sup>43</sup>

However, if a vessel has already been issued Quarantine Certificate in the first Philippine port of entry, she will not be required to undergo another quarantine formalities at succeeding ports of call in the Philippines.

The health clearance shall be part of the required documents to be received by the authorized customs officer from the master of the vessel.

No Quarantine Permit shall be required for the discharge of the regularly manifested cargo including animals, plants, etc. unless otherwise required by law or regulations. However if animals or plants are carried as baggage, their discharge shall be subject to regulations promulgated by the Bureau or office concerned.

**5.2.3. Control of Customs Officer Over Boarding or Leaving of Incoming Vessel.** Upon the arrival in port of any vessel engaged in foreign trade, it shall be unlawful for any person, except the master of the vessel, consul, quarantine officers, customs officers, or other duly authorized persons, to board or leave the vessel without permission of the customs officer concerned.

It shall likewise be unlawful for any tugboat, rowboat, or other craft to go alongside such vessel and for any person so authorized to board the vessel to take any unauthorized person to board the same, or allow loitering near or alongside such vessel. Unauthorized tugboats and other vessels shall keep away from such vessel engaged in foreign trade at a distance of not less than fifty (50) meters.<sup>44</sup>

**5.2.4. Customs Boarding Team and Boarding Formalities.**<sup>45</sup> The vessel upon arrival from a foreign port at the port of entry and after the issuance of the Quarantine Certificate (Pratique) by the Bureau of Quarantine shall be boarded by the Customs Boarding Team duly assigned by the Chief, PID or its equivalent office through a valid Assignment Order in the following sequence:

- a)** Customs Boarding Team;
- b)** Immigration Officer; and
- c)** Department of Agriculture or Plant / Animal / Fisheries Quarantine Representative, as required.

<sup>43</sup> cf CMTA, Title XII, Chapter 2, Section 1221, 1<sup>st</sup> paragraph, 2<sup>nd</sup> sentence.

<sup>44</sup> cf CMTA, Title XII, Chapter 2, Section 1202; cf Revised Customs Port Operations Manual, page 19, C.4.

<sup>45</sup> cf Revised Customs Port Operations Manual, Section 15.B., page 19..

**5.2.5. Documents to be produced by Master upon Entry of Vessel.**<sup>46</sup> The following documents properly accomplished shall be submitted by the master of the vessel to the authorized customs officer:

- a)** Quarantine Certificate (Pratique);
- b)** Clearance of vessel from last port of call;
- c)** Two (2) copies of the vessel's general declaration;
- d)** Original manifest of all cargoes destined for the port, to be returned with the endorsement of the boarding officers;
- e)** Three (3) copies of the original manifest, one of which upon certification by the boarding officer as to the correctness of the copy, shall be returned to the master;
- f)** A copy of the cargo stowage plan or hatch list;
- g)** Two (2) copies of the store list;
- h)** Two (2) copies of the passengers list;
- i)** Two (2) copies of the crew list;
- j)** Two (2) copies of all through cargo manifest for deposit with the customs officer who has jurisdiction over the vessel while in port;
- k)** The passengers and baggage manifest containing the names of all foreigners in conformity with the requirements of the immigration laws in force in the Philippines;
- l)** Two (2) copies of the original duplicate of fully accomplished bills of lading together with the copy of the Load Port Survey Report (LPSR) for bulk and break-bulk shipment;
- m)** Shipping goods and register of the vessel of Philippine registry;
- n)** Two (2) copies of the narcotics & dangerous drugs list;
- o)** Two (2) copies of the bonded store list;
- p)** Two (2) copies of the mail or parcel list;
- q)** Two (2) copies of the firearms & ammunition list;
- r)** Two (2) copies of the crew's declaration list; and

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<sup>46</sup> cf CMTA, Title XII, Chapter 2, Section 1203; cf Port Operations Manual, page 14, Section 15.3.

**s) Such other related documents.**

Every vessel from a foreign port must have on board complete manifests of passengers and baggage, in the prescribed form, setting forth the destination and all particulars required by immigration laws. If the vessel does not carry cargo or passengers, the manifest must show that no cargo or passenger is carried from the port of departure to the port of destination in the Philippines.<sup>47</sup>

The authorized customs officer shall, after carefully comparing the copies with the original manifest, stamp each of such manifests on the last page thereof with a rubber stamp provided for that purpose, and verify that the necessary information required is contained therein.

All documents, except copies for the authorized customs officer on board the vessel, shall be forwarded to the office of the Chief, PID or its equivalent office, for transmittal to offices concerned.<sup>48</sup>

**5.2.6. Contents of the Inward Foreign Manifest (IFM) and Consolidated Cargo Manifest (CCM).<sup>49</sup>**

Every vessel from a foreign port must have on board a complete manifest of all its cargoes. All cargoes intended to be landed at a port in the Philippines must be described in separate manifests for each port of call. The hard copy of the IFM required to be submitted by the master of the vessel to the authorized customs officer shall contain the following information:

- a)** Port of discharge;
- b)** Customs registry number;
- c)** Bill of lading number;
- d)** Marks and numbers of cartons, drums, boxes, crates and others forms of protective packaging;
- e)** Container and seal number if containerized and initials FCL, if full container load, and LCL, if less container load;
- f)** Number of packages;
- g)** Kinds of packages e.g. cartons, boxes, crates, drums, etc;
- h)** Contents of description of cargo;
- i)** Shipper;

<sup>47</sup> cf CMTA, Title XII, Chapter 2, Section 1204.

<sup>48</sup> cf Port Operations Manual page 14 and 15, Section 15.3, 2<sup>nd</sup> and 3<sup>rd</sup> paragraph.

<sup>49</sup> cf Port Operations Manual, page 15, Section 15.4.

- j)** Consignee;
- k)** Gross weight in metric tons;
- l)** Measurement in cubic meters;
- m)** Port of origin;
- n)** Notify party;
- o)** Voyage number;
- p)** Carrier identifier;
- q)** Place of registry of vessel;
- r)** Date of registration; and
- s)** IMO number of vessel.

Cargo description in the IFM or CCM shall be precise enough to enable the Bureau to identify the goods intended to be discharged in the port and take pre-emptive action if warranted.<sup>50</sup>

Generic descriptions stated in the IFM of the carrying vessel such as FAK (Freight All Kinds), general cargo and/or similar terminologies shall not be allowed and shall be considered as failure to exhibit the required document penalized under Section 8.6. of this CAO.<sup>51</sup>

**5.2.7. Submission of Supplemental Cargo Manifest.** Cargoes or containers not listed in the IFM but are otherwise recorded in the stowage plan, shall be covered by a supplemental manifest which shall be submitted not later than forty-eight (48) hours from date of discharge of the last package from the vessel.

Cargoes or containers not listed in both the IFM and stowage plan shall be considered as unmanifested subject to seizure and forfeiture in accordance with Section 1113 of the CMTA.

Supplemental manifest shall be submitted in hard copies and electronic form within the period prescribed above, otherwise, the shipments subject of the supplemental manifest shall be considered unmanifested and subject to seizure and forfeiture.<sup>52</sup>

**5.2.8. Translation of Manifest.** The cargo manifest and each copy thereof shall be accompanied by a translation in English, if originally written in another language. If the cargo manifest is

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<sup>50</sup> cf CAO No. 01-2016, Section 7.

<sup>51</sup> cf CAO No. 01-2016, Section 7.

<sup>52</sup> cf CAO No. 01-2016, Section 8.

not in the English language, the authorized customs officer shall require its translation to English before accepting the same.<sup>53</sup>

Failure to submit the translation of manifest shall be considered as non-submission subject to the penalties prescribed in Sections 8.6. of this CAO.

**5.2.9. Hard Copy of the Manifest.** Upon arrival of the carrying vessel, the shipping company, NVOCC, freight forwarder, cargo consolidator, or their agents shall provide two (2) hard copies of the cargo manifest to the Bureau in case the port of entry is either the Port of Manila (POM) or the Manila International Container Port (MICP), and one (1) copy only in the case of the other ports of entry.<sup>54</sup>

The master of the vessel shall immediately present to the District Collector the original copy of the manifest properly endorsed by the boarding officer, and for inspection, the ship's register, or other documents in lieu thereof, together with the clearance and other papers granted to the vessel at the port of departures for the Philippines.<sup>55</sup>

**5.2.10. Manifests for the Commission on Audit.** Upon arrival of a vessel from a foreign port, the Bureau shall provide electronic copies of the manifests to the chairperson of the COA.<sup>56</sup>

**5.2.11. Amendment to the Inward Foreign Manifest.** A cargo manifest shall in no case be changed or altered after entry of vessel, except by means of an amendment, under oath, by the master of the vessel, consignee or authorized agent thereof, which shall be attached to the original manifest.

No amendment of the IFM shall be allowed after invoice and/or goods declaration covering an importation have been received and recorded in the office of the appraiser except when it is obvious that a clerical error or any other discrepancy has been committed in the preparation of the manifest, without any fraudulent intent and the discovery of which would not have been made until after examination of the importation has been completed.<sup>57</sup>

**5.2.12. Unmanifested Cargo.** All articles, wares, goods, merchandise, and any other cargo including unaccomplished baggage declaration, and orders from abroad, received by the master of the vessel, officers, and crew of vessels without bills of lading or

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<sup>53</sup> cf CMTA, Title XII, Chapter 2, Section 1205.

<sup>54</sup> cf CMTA, Title XII, Chapter 2, Section 1204, 3<sup>rd</sup> paragraph.

<sup>55</sup> cf CMTA, Title XII, Chapter 2, Section 1206, 2<sup>nd</sup> sentence.

<sup>56</sup> cf CMTA, Title XII, Chapter 2, Section 1206, 1<sup>st</sup> sentence.

<sup>57</sup> cf CMTA, Title XII, Chapter 2, Section 1204, last paragraph.

not covered by manifests or parcel list shall be subject to seizure as unmanifested cargo under customs laws.<sup>58</sup>

**5.2.13. Bringing of Unmanifested Arms, Explosives, or War Equipment.** Importations of arms and ammunitions shall be discharged immediately from the vessel with proper transfer note to be sent to and receipted at the Customs Police Division for safekeeping and for proper disposition.<sup>59</sup>

**5.2.14. Production of Philippine Crew.** The master of a Philippine vessel returning from abroad shall produce the entire crew listed in the vessel's shipping crew manifest. If any member is missing, the master of the vessel shall produce proof satisfactory to the District Collector that the member has died, or absconded, has been forcibly impressed into another service, or has been discharged. In case of discharge in a foreign country, the master of the vessel shall produce a certificate from the consul, vice consul, or consular agent of the Philippines there residing, showing that such discharge was effected with the consent of the aforesaid representative of the Philippines.

**5.2.15. Actual Time of Arrival (ATA) of Foreign Vessel thru Advanced Electronic Manifest System.** After boarding formalities, the PID or its equivalent office shall input into the Advanced Electronic Manifest System the ATA from the boarding information sheet submitted by the authorized customs officer.<sup>60</sup>

**5.2.16. Leisure and Racing Yacht.** Boarding formalities shall as far as practicable apply to leisure crafts, yachts, foreign fishing vessels and local fishing vessels from abroad. This provision shall include all vessels arriving in the country that are participants or regattas or similar competitions.

During boarding formalities, the Master or the owner of the yacht or other similar vessel arriving shall state the intention or purpose of the journey to the Philippines. He must indicate if its voyage is for pleasure, the intended period of stay in the Philippines, conversion from foreign to coastwise, payment of duties and taxes or conduct of business in the Philippines.<sup>61</sup>

**5.2.17. Entrance of Vessel through Necessity.** When a vessel from a foreign port is compelled, by stress of weather or other necessity to put into any other port than that of its destination, the master of the vessel within twenty-four (24) hours after its arrival shall make a protest under oath setting forth the causes or circumstances of such necessity. This protest, if not made

<sup>58</sup> cf Revised Customs Port Operations Manual, Section 15.4. Inward Foreign Manifest, last paragraph.

<sup>59</sup> cf Revised Customs Port Operations Manual, Section 15.F. page 23, (I).

<sup>60</sup> cf Revised Customs Port Operations Manual, Section 15. D., page 19.

<sup>61</sup> cf Revised Customs Port Operations Manual, Section 45, page 43.

before the District Collector, must be produced and lodged with the District Collector.

Within the same time, the master of the vessel shall make a report to the District Collector if any part of the cargo was unloaded from necessity or lost by casualty before arrival, and produce sufficient proof to the District Collector of such necessity or casualty before the latter who shall give the approval thereto and the unloading shall be deemed to have been lawfully effected.<sup>62</sup>

Upon receipt of the protest, the District Collector shall place the vessel under the surveillance and supervision and after relief of distress may grant the vessel permit to sail subject to the usual entrance and clearance formalities at the customhouse.<sup>63</sup>

### **5.3. Unloading of Cargoes.**

**5.3.1. Permits for Discharge.** Unless the vessel has put into "in distress", the authorized customs officer shall, upon placing the vessel under customs surveillance and control, issue a "General Permit" for the discharge of the cargoes. Such permit however, shall not constitute an authority for the loading of export cargo or delivery of import cargo at ship's side without the requisite permits as may be required under existing rules and regulations.

The General Permit shall be endorsed by the authorized customs officer assigned on board the vessel mentioned in the permit at the back thereof showing whether all import cargoes has been discharged at the port or not. Such permit shall be included in his report after the termination of his assignment on board a vessel.<sup>64</sup>

### **5.3.2. Discharging or Unloading of Containerized Cargoes.**

Unloading of containerized cargoes shall be authorized only upon issuance of a General Permit by the authorized customs officer. During unloading, the authorized customs officers on board foreign vessel shall:

- a)** Verify the container number/s against the discharging sequence;
- b)** Check or inspect if container seals are intact; and

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<sup>62</sup> cf CMTA, Title XII, Chapter 2, Section 1212.

<sup>63</sup> cf Revised Customs Port Operations Manual, Section 16.A., last paragraph, page 28.

<sup>64</sup> cf Revised Customs Port Operations Manual, Section 15.A., page 16.

- c) Submit a Discharging Report to the Chief, PID or its equivalent office upon completion of the unloading operation.<sup>65</sup>

**5.3.3. Discharging or Unloading of Bulk and Break-bulk.** No bulk and break-bulk cargoes shall be discharged unless they are duly covered by Load Port Survey Report (LPSR). For this purpose, the accredited cargo surveying company shall provide the authorized agent copies of the LPSR at the port of origin. The Management Information System and Technology Group (MISTG) shall likewise provide the PID or its equivalent office advance electronic copies of the LPSR prior to the arrival of the vessel.

In the absence of the LPSR, the authorized customs officer shall require a Discharge Port Survey (DPS) prior to the discharge thereof. For this purpose, the accredited surveyor may be allowed to board the vessel for purposes of securing or need for a Discharge Port Survey (DPS) Report due to absence of a Load Port Survey (LPS) Report or upon agreement by the shipper and consignee, upon appropriate instruction from the One Stop Shop (OSS) headed by the Deputy Commissioner of Assessment and Operations Coordinating Group (AOCG).

In the event that the shipment is covered by an Alert Order or that the shipment is different from the details in the entry, the authorized customs officer assigned on board the vessel shall inform in writing the Formal Entry Division or its equivalent office thru the office of the Chief, PID or its equivalent office, indicating therein the exact location of the shipment for the usual customs examination and processing of the entry.<sup>66</sup>

**5.3.4. Unloading of Bulk and Break-bulk Cargoes at Shipside.** In addition to the General Permit to discharge and the LPSR, shipside discharge of cargoes shall be authorized only upon presentation of necessary Shipside Permit issued by the Deputy Collector for Operations. Upon receipt of the Shipside Permit, the authorized customs officer assigned on board shall:

- a) Verify the subject shipment covered by the Shipside Permit against the IFM as to the correctness of marks and numbers, quantity, kind of merchandise, weight, etc;
- b) Issue a Transfer Note in sextuplicate covering the shipment mentioned on the permit, setting forth the conditions and/or requirements imposed by the Collector of Customs on the face of the Shipside Permit;

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<sup>65</sup> cf Revised Customs Port Operations Manual, Section 15.F., page 20.

<sup>66</sup> cf Revised Customs Port Operations Manual, Section 15.F., 2, page 21.



- c) Assign an authorized customs officer to check the Shipside Permit so that only those authorized to be discharged are unloaded;
- d) Assign an authorized customs officer to underguard the lighter with the cargoes if the permit so stipulates;
- e) When bulk cargoes are to be discharged unto lighters, the authorized customs officer shall not allow any cargo to be unloaded without first obtaining the ton or inch immersion table of the lighter from the patron.

After discharge of bulk cargoes at shipside, the authorized customs officer on board must sign and attest to the long tally of the Consignee Surveyor report.

Cargoes shall be released upon presentation to the authorized customs officer on board a Statement of Settlement of Duties and Taxes (SSDT) duly issued by the Formal Entry Division or its equivalent office.<sup>67</sup>

**5.3.5. Passengers' Baggage, Parcel List and Crews' Personal Effects.** The authorized customs officer shall cause the immediate discharge of all baggage, parcel cargoes and articles brought in by the ship's crews and passengers for discharge at the pier.

The authorized customs officer shall remind the Chief Officer or the Purser of the vessel, if necessary, that baggage and parcels must be discharged promptly and have the same transferred, underguarded, to the office of the PID or its equivalent office, where proper receipt will be noted on the face of the transfer note and subject for examination by authorized customs officer. No permit is required for the discharge and landing of baggage.

If baggage and parcels are to be discharged into a carrier in the stream, the authorized customs officer shall assign a authorized customs officer to underguard such baggage and parcels to the Office of the PID or its equivalent office where the receiving authorized customs officer thereat will sign.<sup>68</sup>

**5.3.6. Discharge of Last Package.** Upon completion of the discharge, the Customs Officer on board shall accomplish a Certificate of Date of Last Discharge bearing the seal of the master of the vessel to be submitted at the office of the chief PID or its equivalent office for recording in the Advanced Electronic Manifest System.

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<sup>67</sup> cf Revised Customs Port Operations Manual, Section 15.F., 2.1., page 21.

<sup>68</sup> cf Revised Customs Port Operations Manual, Section 15.F., 2.2., page 25.

- 5.3.7. Sea Stores.** Store list shall be kept under Customs seal in the presence of the Ship Officer. Subject to penalties provided under Section 8.9 of this CAO, Customs seal so affixed shall not be broken while the vessel is within the jurisdictional limits of the Philippines except while on port and only upon written application to withdraw supplies signed by the master of the vessel and approved by the District Collector. Only the authorized customs officer shall break the seal and allow the withdrawal of such quantities as may be authorized and re-seal the sea store compartment after such withdrawal.
- 5.3.8. Discharge of Ballast.** When not brought to port as goods, ballast of no commercial value may be discharged upon permit granted by the District Collector<sup>69</sup> and subject to existing DENR rules and regulations.
- 5.3.9. Shifting of Cargoes.** Shifting of cargoes shall be allowed upon written request of the master of the vessel or authorized agent duly approved by the Deputy Collector for Operations.<sup>70</sup>
- 5.3.10. Direct to Truck Transfer.** Direct transfer of container or cargo from vessel to truck shall be allowed upon written request of consignee or importer duly approved by the Deputy Collector for Operations.<sup>71</sup>
- 5.3.11. Discharging of Vessel Sludge.** Vessel sludge shall be discharged upon approval by the Deputy Collector for Operations subject to Philippine Ports Authority (PPA) rules and regulations. Sample of sludge shall be taken by the authorized customs officer from Formal Entry Division or its equivalent office for examination purposes.<sup>72</sup>
- 5.3.12. Bunkering Permit.** Vessel bunkering or refuelling shall be recommended for approval by the Chief, PID or its equivalent office to the Director, Port Operations Service, AOCG.<sup>73</sup>
- 5.3.13. Refuse and Garbage.** No refuse, garbage and the like shall be thrown or jettisoned inside any harbor more especially while the ship is alongside piers. All damaged and rotten cargoes shall be disposed of upon arrangement and permission of the Collector of Customs and at the area designated by said official or duly authorized representative after consultation with the Philippine

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<sup>69</sup> cf CMTA, Title XII, Chapter 2, Section 1210.

<sup>70</sup> cf Revised Customs Port Operations Manual, Section 39, page 42.

<sup>71</sup> cf Revised Customs Port Operations Manual, Section 41, page 42.

<sup>72</sup> cf Revised Customs Port Operations Manual, Section 43, page 43.

<sup>73</sup> cf Revised Customs Port Operations Manual, Section 44, page 43.

Coast Guard or the Department of Environment and Natural Resources (DENR).<sup>74</sup>

**5.3.14. Unloading of Vessel in Port from Necessity.** If a situation arises where the unloading of the vessel is required pending sojourn in port, the District Collector shall, upon sufficient proof of the necessity, grant a permit therefore under such terms and conditions he may deem proper, and the goods shall be unloaded and stored under the supervision of authorized customs officers.

At the request of the master of the vessel or the owner thereof, the District Collector may grant permission to enter the port and pay duties, taxes, and other charges on, and dispose of, such part of the cargo as may be perishable in nature or as may be necessary to defray the expenses attending the vessel. The unloading of this class of cargo shall be subject to the same rules and regulations prescribed for cargoes destined for the port.

Unless authorized by a Shipside Discharge Permit, such cargoes shall be discharged unto the pier. If discharged into lighters, such lighters must be of the closed type and must be secured, locked, and sealed with Customs seal and must remain underguarded until final disposition thereof is made.

Upon departure, the cargo, or a part thereof, may be reloaded on board the vessel, and the vessel may proceed with the same to its destination, subject only to the charge for storing and safekeeping of the goods and the fees for entrance and clearance. No port charges shall be collected on vessels entering through stress of weather, duress or other urgent necessities.<sup>75</sup>

#### **5.4. Departure of Vessel.**

**5.4.1. Clearance of Vessel for Foreign Port.** Before a clearance shall be granted to any vessel bound to a foreign port, the master of the vessel or the agent thereof shall present to the District Collector or his authorized representative the following properly authenticated documents:

- a)** A bill of health from the quarantine officer or officer of the public health service in the port;
- b)** Three (3) copies of the manifest of export cargo, one of which, upon certification by the authorized customs officer

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<sup>74</sup> cf Revised Customs Port Operations Manual, Section 35.

<sup>75</sup> cf CMTA, Title XII, Chapter 2, Section 1213.

as to the correctness of the copy, shall be returned to the master of the vessel;

- c) Two (2) copies of the passengers list, showing foreigner and other passengers;
- d) The register and shipping goods, if the vessel is of Philippine registry;
- e) Clearance issued by the last port of entry; and
- f) A certificate from the Philippine Postal Corporation to the effect that it received timely notice of the sailing of the vessel: Provided, that the District Collector shall not permit any vessel to sail for a foreign port if the master of the vessel or agent thereof refuses to receive bags of mail delivered to the same by the Philippine Postal Corporation for transport upon reasonable compensation. In case the Postmaster General and the master of the vessel or agent do not come to an agreement concerning the amount of the compensation to be paid for the carriage of the mail, the matter shall be submitted for decision to a Board of Referees to be composed of three (3) members appointed, respectively, by the Philippine Postal Corporation, the agency of the company to which the vessel concerned belongs, and the Bureau, who shall fix a reasonable rate of compensation.<sup>76</sup>

**5.4.2. Oath of Master of Departing Vessel.** The master of a departing vessel shall state under oath that:

- a) All cargoes conveyed on the vessel, destined for the Philippines, have been duly discharged or accounted for;
- b) A true copy of the outgoing cargo manifest has been furnished to the Bureau;
- c) No letters or packets, not enclosed in properly stamped envelope sufficient to cover postage, have been received or will be conveyed, except those relating to the vessel; and that all mails placed on board the vessel before its last clearance from the Philippines have been delivered at the proper foreign port; and
- d) If clearing without passenger, the vessel will not carry upon the instant voyage, from the Philippine port, any passenger of any class, or other person not entered upon the ship's declaration.<sup>77</sup>

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<sup>76</sup> cf CMTA, Title XII, Chapter 2, Section 1215.

<sup>77</sup> cf CMTA, Title XII, Chapter 2, Section 1217.

- 5.4.3. Extension of Time for Clearance.** At the time of clearance, the master of a departing vessel shall be required to indicate the time of intended departure, and if the vessel should remain in port forty-eight (48) hours after the time indicated, the master of the vessel shall report to the District Collector for an extension of time of departure, and without such extension the original clearance shall be nullified.<sup>78</sup>

## **Section 6. Miscellaneous Provisions on Vessels.**

- 6.1. Entry and Clearance of Vessels of a Foreign Government.** The entry and clearance of the transport or supply ship of a foreign government shall be in accordance with the agreement by and between the Philippines and the foreign government.<sup>79</sup>
- 6.2. Detention of Warlike Vessel Containing Arms and Munitions.** District Collectors shall report to the proper authorities or detain any vessel of commercial registry manifestly built for warlike purposes and about to depart from the Philippines with a cargo consisting principally of arms and munitions of war, when the number of men shipped on board or other circumstances render it probable that such vessel is intended to be employed by the owner or owners to cruise or commit hostilities upon the subject, citizens, or property of any foreign principality or state, or of any colony, district, or people with whom the Philippines is at peace, until the decision of the President of the Philippines is rendered thereon, or until the owner or owners shall give a security, in double the value of the vessel and cargo, that it will not be so employed, if in the discretion of the District Collector such security will prevent the violation of the provisions of this section.<sup>80</sup>

## **Section 7. Provisions Specific to Aircrafts.**

### **7.1. Pre-arrival.**

#### **7.1.1. Advanced Notice of Arrival (NOA) with Estimated Time of Arrival (ETA).**

- a)** For Scheduled Arrivals of Aircraft. An advance notice will not be required in the case of an airline arriving in accordance with the regular schedule filed with the District Collector for the customs district in which the place of first landing area is situated, and also with the quarantine and immigration officers-in-charge of such place.
- b)** For Non-scheduled Arrival of Aircrafts. A notice of the intended flight shall be furnished to the District Collector or other authorized customs officer within twenty-four (24)

<sup>78</sup> cf CMTA, Title XII, Chapter 2, Section 1218.

<sup>79</sup> cf CMTA, Title XII, Chapter 2, Section 1214.

<sup>80</sup> cf CMTA, Title XII, Chapter 2, Section 1216.

from the ETA at the nearest intended place of first landing, and to the quarantine and immigration officers-in-charge at or nearest such place of landing.

If dependable facilities for giving notice are not available before departure, the use of any radio equipment shall be appropriate as long as it will result in the giving of adequate and timely notice of the aircraft's approach, otherwise landing shall be made at a place equipped with navigational facilities. If, upon landing in any area, the government officers have not arrived, the pilot-in-command shall hold the aircraft and any baggage and goods thereon intact and keep the passengers and crew members in a segregated place until the inspecting officers arrive.<sup>81</sup>

**7.1.2. Advance Submission of Cargo Declaration, Inward Foreign Manifest, and Consolidated Cargo Manifest.** A true and complete copy of the cargo manifest shall be electronically sent in advance by the airline, air express operator, air freight forwarder and de-consolidator within the following cut-off period before the arrival of the aircraft at the port of entry.

- a) If the port of loading is in Asia, the submission of the e-IFM must be one (1) hour before arrival of the aircraft; and
- b) If the port of loading is other than Asia, the submission of the e-IFM must be four (4) hours before the aircraft arrival.

The cut-off time for the submission of the e-CCM are as follows:

- c) If the e-IFM is submitted by the cut-off time, the cut-off time for e-CCM submission by the airlines, air express operators, air freight forwarders and de-consolidators in the customs system shall one hour after the aircraft's arrival.
- d) If the e-IFM is submitted late, the e-CCM shall be accepted without penalty provided that the submission in the customs system shall not exceed twenty-four (24) hours after the e-IFM is registered by the Office of the Deputy Collector for Operations. This same privilege shall apply in case the e-IFMs are not validated on in time. e.g. due to system errors or due to late encoding of date of last discharge.<sup>82</sup>

**7.1.3. Sanctions in Case of Failure to Supply Advance and Requisite Manifests.** The party failing to submit the required information within the period as prescribed in the preceding section shall be subject to the payment of imposable fines in

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<sup>81</sup> cf CMTA, Title XII, Chapter 2, Section 1219.

<sup>82</sup> cf Customs Memorandum Order (CMO) No. 10-2015, Section E.

accordance with Section 8.6. of this CAO without prejudice to whatever additional recourse the BOC may pursue against the delinquent air express operator, air freight forwarder and de-consolidator.<sup>83</sup>

## **7.2. Arrival.**

**7.2.1. Landing at International Airport of Entry.** Except in case of emergency or forced landings, aircraft arriving in the Philippines from any foreign port or place shall make the first landing at an international airport of entry, unless permission to land elsewhere other than at an international airport of entry is first obtained from the Commissioner. In such cases, the owner, operator, or person in charge of the aircraft shall pay the expenses incurred in inspecting the aircraft, goods, passengers, and baggage carried thereon, and such aircraft shall be subject to the authority of the District Collector at the airport while within its jurisdiction.<sup>84</sup>

**7.2.2. Emergency or Forced Landing.** Should an emergency or forced landing be made by an aircraft coming into the Philippines at a place outside the jurisdiction of the latter, the pilot-in-command shall not allow goods, baggage, passenger, or crew member to be removed or to depart from the landing place without the permission of the authorized customs officer, unless such removal or departure is necessary for purposes of safety, communication with the authorized customs officers, or preservation of life, health, or property. As soon as practicable, the pilot-in-command, or a member of the crew-in-charge, or the owner of the aircraft, shall communicate with the authorized customs officer at the intended place of first landing or at the nearest international airport or other customs port of entry in the area and make a full report of the circumstances of the flight and of the emergency or forced landing.<sup>85</sup>

**7.2.3. Report of Arrival of Aircraft.** Upon arrival of the aircraft from a foreign port, the pilot-in-command shall:

- a)** Immediately report its arrival to the District Collector at the airport of entry or to the authorized customs officer detailed to meet the aircraft at the place of first landing.<sup>86</sup>
- b)** Accomplish the Oath of Entering Aircraft from a Foreign Port with payment of the Customs Documentary Stamp (CDS), in two (2) copies and submit to the office of the AOD or its equivalent office.

<sup>83</sup> cf CMTA, Title XIV, Chapter 1, Section 1412.

<sup>84</sup> cf CMTA, Title XII, Chapter 2, Section 1220, 1<sup>st</sup> paragraph.

<sup>85</sup> cf CMTA, Title XII, Chapter 2, Section 1220, 2<sup>nd</sup> paragraph.

<sup>86</sup> cf CMTA, Title XII, Chapter 2, Section 1221, 1<sup>st</sup> sentence.

- 7.2.4. Quarantine Certificate or Pratique.**<sup>87</sup> Upon arrival, such aircraft shall be boarded by a quarantine officer, and after pratique or health clearance is granted, shall be boarded by an authorized customs officer; subsequently no person shall be permitted to board or leave the aircraft without the permission of the authorized customs officer.

The health clearance shall be part of the required documents to be received by the authorized customs officer from the pilot-in-command.

- 7.2.5. Control of Customs Officer Over Boarding or Leaving of Incoming Aircraft.** After the pratique or health clearance is granted by the Quarantine officer, the aircraft shall be boarded by the authorized customs officer; subsequently no person shall be permitted to board or leave the aircraft without the permission of the authorized customs officer. The pilot-in-command or any other authorized agent of the owner or operator of the aircraft shall make the necessary entry.<sup>88</sup>

- 7.2.6. Customs Boarding Team and Boarding Formalities.** The aircraft upon arrival from a foreign port at the port of entry and after the issuance of the Quarantine Certificate (Pratique) by the Bureau of Quarantine shall be boarded by the Customs Boarding Team duly assigned by the Chief, AOD or equivalent office through a valid Assignment Order.

- 7.2.7. Documents Required in Making Entry for Aircraft.** For the purpose of making entry, there shall be presented to the authorized customs officer four (4) copies of a general declaration which shall contain the following data, unless any of such data is otherwise presented on a separate official form:

- a) Name of owner or operator of aircraft, registration marks and nationality of aircraft, and flight number of identification;
- b) Points of clearance and entry, and date of arrival;
- c) Health and customs clearance at the last airport of departure;
- d) Itinerary of aircraft, including information as to airport of origin and departure dates;
- e) Names and nationality of crew members;
- f) Passengers manifest showing places of embarkation and destination;

<sup>87</sup> cf Republic Act No. 9271, Section 7(b).

<sup>88</sup> cf CMTA, Title XII, Chapter 2, Section 1221, 2<sup>nd</sup> and 3<sup>rd</sup> sentences.



- g)** Cargo manifest showing information as to airway bill number, the number of packages related to each airway bill number, nature of goods, destination, and gross weight, together with a copy of each airway bill securely attached thereto;
- h)** Store list; and
- i)** Such other documents as may be required by the Bureau.

The general declaration and other documents shall be written in English duly signed by the pilot-in-command or operator of the aircraft, or the authorized agent. The section on health, and customs clearances, however, shall be signed only by the pilot-in-command or when necessary, by a crew member when the general declaration itself has been signed by a non-crew member. If the aircraft does not carry cargoes or passengers, such facts must be shown in the manifest.<sup>89</sup>

**7.2.8. Submission of Supplemental Cargo Manifest.** Cargoes not listed in the IFM, shall be duly covered by a supplemental manifest which shall be submitted within the following period:

- a)** If the port of loading is in Asia, the submission of the supplemental manifest must be four (4) hours after arrival of the aircraft; and
- b)** If the port of loading is other than Asia, the submission of the supplemental manifest must be twelve (12) hours after arrival of the aircraft.

Supplemental manifest shall be submitted in hard copies and electronic form within the prescribed period mentioned above, otherwise, the shipments subject of the supplemental manifest shall be considered unmanifested and subject to seizure proceedings.

**7.2.9. Translation of Manifest<sup>90</sup> or General Declaration.** The general declaration and other documents and each copy thereof shall be accompanied by a translation in English, if originally written in another language. If the cargo manifest is not in the English language, the authorized customs officer shall require its translation to English before accepting the same.

Failure to submit the translation of manifest or general declaration shall be considered as non-submission and subject to the penalties prescribed in Sections 8.6. this CAO.

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<sup>89</sup> cf CMTA, Title XII, Chapter 2, Section 1222.

<sup>90</sup> cf CMTA, Title XII, Chapter 2, Section 1205.

**7.2.10. Hard Copy of the Manifest.** The pilot-in-command shall immediately present to the District Collector the original copy of the manifest properly endorsed by the authorized customs officer, and for inspection, the aircraft's registry, or other documents in lieu thereof, together with the clearance and other papers granted to the aircraft at the port of departures for the Philippines.<sup>91</sup>

**7.2.11. Manifests for the Commission on Audit.** Upon arrival of an aircraft from a foreign port, the Bureau shall provide electronic copies of the manifests to the Chairperson of the COA.<sup>92</sup>

**7.2.12. Amendment to the Inward Foreign Manifest.** A cargo manifest shall in no case be changed or altered after entry of aircraft, except by means of an amendment, under oath, by the pilot-in-command, consignee or authorized agent thereof, which shall be attached to the original manifest.

No amendment of the IFM shall be allowed after invoice and/or goods declaration covering an importation have been received and recorded in the office of the appraiser except when it is obvious that a clerical error or any other discrepancy has been committed in the preparation of the manifest, without any fraudulent intent and the discovery of which would not have been made until after examination of the importation has been completed.<sup>93</sup>

**7.2.13. Unmanifested Cargo.** All articles, wares, goods, merchandise, and any other cargo including unaccomplished baggage declaration, and orders from abroad, received by the pilot-in-command, officers, and crew of aircraft without airway bills or not covered by manifests or parcel list shall be subject to seizure as unmanifested cargo under customs laws.<sup>94</sup>

**7.2.14. Production of Philippine Crew.** The pilot-in-command of the aircraft returning from abroad shall produce the entire crew listed in the aircraft's crew manifest. If any member is missing, the pilot-in-command shall produce proof satisfactory to the District Collector that the member has died, or absconded, has been forcibly impressed into another service, or has been discharged. In case of discharge in a foreign country, the pilot-in-command shall produce a certificate from the consul, vice consul, or consular agent of the Philippines there residing,

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<sup>91</sup> cf CMTA, Title XII, Chapter 2, Section 1223, 2<sup>nd</sup> sentence.

<sup>92</sup> cf CMTA, Title XII, Chapter 2, Section 1223, 1<sup>st</sup> sentence.

<sup>93</sup> cf CMTA, Title XII, Chapter 2, Section 1222(c).

<sup>94</sup> cf Revised Customs Port Operations Manual, Section 15.4. Inward Foreign Manifest, last paragraph.

showing that such discharge was effected with the consent of the aforesaid representative of the Philippines.<sup>95</sup>

**7.2.15. Bringing of Unmanifested Arms, Explosives, or War Equipment.** Importations of arms and ammunitions shall be discharged immediately from the aircraft with proper Transfer Note to be sent to and receipted at the Customs Police Division for safekeeping and for proper disposition (PNP).<sup>96</sup>

**7.2.16. Actual Time of Arrival (ATA) of Foreign Aircraft.** After boarding formalities, the AOD or its equivalent office shall input into the Advanced Electronic Manifest System the ATA from the boarding information sheet submitted by the authorized customs officer.<sup>97</sup>

**7.2.17. Supervision of Passenger and Crew Disembarkation.** Since passenger and crew carry hand baggage and other personal items, some possibly carrying controlled articles and substances concealed on or in their bodies, authorized customs officers must supervise their disembarkation and movement towards and into the designated areas.

The boarding teams shall ensure that no passenger or crew member disembark other than thru the designated disembarkation channels. In cases where passengers and crew are allowed to disembark in the airport tarmac and into waiting vehicles, the boarding team must ensure that all passengers and crew are conveyed directly to the designated Customs arrival clearance area.<sup>98</sup>

**7.2.18. Supervision of Unloading.** Designated members of the Customs Boarding Team must provide careful watch over baggage, cargo, and mail to ensure their security and proper conveyance to the designated receiving and clearing stations.

Authorized customs officer shall ensure that the baggage is conveyed, without interference, directly to the conveyor belts and transported into the Customs Arrival Area.

All cargoes discharged from the aircraft must be conveyed to the designated CBW or CFW. Customs Officers shall oversee the cargo from aircraft side to the warehouse, until properly received by the warehouse operator or his duly authorized representative. All transferred cargoes shall be duly covered by a "Transfer Note".

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<sup>95</sup> cf CMTA, Title XII, Chapter 2, Section 1207.

<sup>96</sup> cf Revised Customs Port Operations Manual, Section 15.F. page 23, (I).

<sup>97</sup> cf Revised Customs Port Operations Manual, Section 15. D., page 19.

<sup>98</sup> cf Airport Operations Manual.

The authorized customs officer shall report to the district Collector any unmanifested cargo or erroneously manifested cargo for proper disposition.<sup>99</sup>

**7.2.19. Aircraft Surveillance and Searches.** Authorized customs officers shall have physical watch over the aircraft and the activities around the aircraft during its stay at the stand, preventing and taking action against any breach of Customs laws, rules and regulations.

Whenever the situation requires, a search of the aircraft may be undertaken for concealed articles. This search is normally undertaken when all passengers have disembarked. Searches may, however, be also undertaken before a plane's departure, for illegally loaded articles and cargo.<sup>100</sup>

### **7.3. Clearance of Aircraft for Foreign Port.**

**7.3.1.** Any aircraft bound to a foreign port shall, before departure, be granted clearance by the Commissioner at an airport of entry where such aircraft has been authorized to make its landing; and

**7.3.2.** Before clearance shall be granted to an aircraft bound to a foreign port, there shall be presented to the District Collector or to the customs officer detailed at the place of departure four (4) copies of a general declaration signed by the pilot-in-command or authorized agent of an aircraft which shall contain the following data:

- a)** Name of owner or operator of aircraft, registration marks and nationality of aircraft, and flight number of identification;
- b)** Port of clearance, data thereof and destination;
- c)** Health and customs clearance;
- d)** Itinerary of aircraft, including information as to airport of destination and departure date;
- e)** Names and nationality of crew members;
- f)** Passengers manifest showing places of destination;
- g)** Export cargo manifest showing information as to airway bill number, the number of packages related to each airway bill number, nature of goods, destination, and gross weight,

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<sup>99</sup> cf Airport Operations Manual.

<sup>100</sup> cf Airport Operations Manual.

together with a copy of each airway bill securely attached thereto; and

h) Store list showing stores loaded.<sup>101</sup>

**7.3.3. Oath of Person in Charge of Departing Aircraft.** The pilot-in-command or authorized agent of such departing aircraft shall also state under oath to the effect that:

- a) All cargoes conveyed on the aircraft destined to the Philippines have been duly discharged and accounted for; and
- b) The aircraft has not received nor will convey any letter or packet not enclosed in properly stamped envelope sufficient to cover postage, except those relating to the cargo of the aircraft, and that there was delivery to the proper foreign port of all mails placed on board said aircraft before clearance from the Philippines.

If an aircraft is cleared to depart without passengers, the aircraft shall not carry any passenger thereon.

A record shall be made and kept open to public inspection in every customs office at an airport of entry of the dates of arrival and entry of all aircraft.<sup>102</sup>

## **Section 8. Schedule of Penalties.**

**8.1. Vessel, Seacraft, or Aircraft Departing Before Undergoing Customs Formalities.** Any vessel, seacraft, or aircraft arriving within the limits of a Customs District from a foreign port which departs before undergoing customs formalities, without being compelled to do so by stress of weather, pursuit or duress of enemies, or other necessity, shall be liable for the following fines:<sup>103</sup>

- |               |                |   |                                                 |
|---------------|----------------|---|-------------------------------------------------|
| <b>8.1.1.</b> | First Offense  | — | One Hundred Thousand Pesos<br>(Php100,000.00)   |
| <b>8.1.2.</b> | Second Offense | — | Two Hundred Thousand Pesos<br>(Php200,000.00)   |
| <b>8.1.3.</b> | Third Offense  | — | Three Hundred Thousand Pesos<br>(Php300,000.00) |

**8.2. Obstruction to Boarding Officer.** If the master of the vessel or pilot-in-command or any member of the complement of any vessel or aircraft arriving at the Philippine port obstructs or hinders any officer

<sup>101</sup> cf CMTA, Title XII, Chapter 2, Section 1224.

<sup>102</sup> cf CMTA, Title XII, Chapter 2, Section 1225.

<sup>103</sup> cf CMTA, Title XIV, Chapter 1, Section 1405.

from lawfully going on board such vessel or aircraft for the purpose of enforcing this Order, or intentionally causes any officer to be so obstructed or hindered, the vessel or aircraft shall be liable for the following fines:<sup>104</sup>

- 8.2.1.** First Offense — One Hundred Thousand Pesos (Php100,000.00)
- 8.2.2.** Second Offense — Two Hundred Thousand Pesos (Php200,000.00)
- 8.2.3.** Third Offense — Three Hundred Thousand Pesos (Php300,000.00)

**8.3. Unlawful Boarding or Leaving of Vessel or Aircraft.** If upon arrival at the Philippine port, any master of a vessel or pilot-in-command of an aircraft engaged in a foreign trade permits any person to board or leave the vessel or aircraft without the permission of the customs officer-in-charge, the owner or operator of such vessel or aircraft shall be liable for the following fines:<sup>105</sup>

- 8.3.1.** First Offense — One Hundred Thousand Pesos (Php100,000.00)
- 8.3.2.** Second Offense — Two Hundred Thousand Pesos (Php200,000.00)
- 8.3.3.** Third Offense — Three Hundred Thousand Pesos (Php300,000.00)

**8.4. Unloading of Cargo before Arrival at Port of Entry.** If, upon the arrival within the limits of any Customs District of the Philippines of any vessel or aircraft engaged in foreign trade, the master of the vessel or pilot-in-command thereof permits any part of the cargo to be unloaded before arrival at the port of entry, and without authority from a proper authorized customs officer, the owner, operator, or agent of such vessel or aircraft shall be liable for the following fines:<sup>106</sup>

- 8.4.1.** First Offense — Five Hundred Thousand Pesos (Php500,000.00)
- 8.4.2.** Second Offense — One Million Pesos (Php1,000,000.00)
- 8.4.3.** Third Offense — Two Million Pesos (Php2,000,000.00)

<sup>104</sup> cf CMTA, Title XIV, Chapter 1, Section 1406.

<sup>105</sup> cf CMTA, Title XIV, Chapter 1, Section 1407.

<sup>106</sup> cf CMTA, Title XIV, Chapter 1, Section 1408.

**8.5. Unloading of Cargo at Improper Time or Place after Arrival.**

The owner or operator of any vessel or aircraft from which cargo is discharged upon arrival in the Philippines at a time or place other than that designated by the District Collector, shall be liable for the following fines:

- |               |                |   |                                                 |
|---------------|----------------|---|-------------------------------------------------|
| <b>8.5.1.</b> | First Offense  | — | One Hundred Thousand Pesos<br>(Php100,000.00)   |
| <b>8.5.2.</b> | Second Offense | — | Two Hundred Thousand Pesos<br>(Php200,000.00)   |
| <b>8.5.3.</b> | Third Offense  | — | Three Hundred Thousand Pesos<br>(Php300,000.00) |

Provided, That no fine shall accrue upon satisfactory proof to the proper District Collector that the unloading was rendered necessary by stress of weather, accident or other necessity.<sup>107</sup>

**8.6. Failure to Exhibit or Deposit Documents.** When the master of a vessel or pilot-in-command of an aircraft engaged in foreign trade fails to submit to the District Collector at the time of entry of the vessel or aircraft the register or other documents in lieu thereof, together with the clearance and other documents granted by the authorized customs officers to the vessel or aircraft at the last foreign port of departure, or fails to exhibit any certificate or other documents required to be then exhibited, the owner or operator of such vessel or aircraft shall be liable for the following fines:<sup>108</sup>

- |               |                |   |                                                 |
|---------------|----------------|---|-------------------------------------------------|
| <b>8.6.1.</b> | First Offense  | — | One Hundred Thousand Pesos<br>(Php100,000.00)   |
| <b>8.6.2.</b> | Second Offense | — | Two Hundred Thousand Pesos<br>(Php200,000.00)   |
| <b>8.6.3.</b> | Third Offense  | — | Three Hundred Thousand Pesos<br>(Php300,000.00) |

**8.7. Bringing of Unmanifested Arms, Explosives, or War Equipment.** The owner, operator, or agent of a vessel or aircraft arriving at a port in the Philippines bearing cargo consisting of firearms, gunpowder, cartridges, dynamite or any other explosives, munitions or equipment of war not contained in the manifest of the vessel or aircraft, or which are concealed on board, shall be liable for the following fines:<sup>109</sup>

<sup>107</sup> cf CMTA, Title XIV, Chapter 1, Section 1409.

<sup>108</sup> cf CMTA, Title XIV, Chapter 1, Section 1410.

<sup>109</sup> cf CMTA, Title XIV, Chapter 1, Section 1411.

- |               |                |   |                                                       |
|---------------|----------------|---|-------------------------------------------------------|
| <b>8.7.1.</b> | First Offense  | — | Five Hundred Thousand Pesos<br>(Php500,000.00)        |
| <b>8.7.2.</b> | Second Offense | — | Seven Hundred Fifty Thousand Pesos<br>(Php750,000.00) |
| <b>8.7.3.</b> | Third Offense  | — | One Million Pesos<br>(Php1,000,000.00)                |

**8.8. Failure to Supply Advance and Requisite Manifests.**<sup>110</sup> Failure to transmit the electronic manifest within the required time prescribed by this CAO prior to arrival of the carrying vessel or aircraft at the port of entry shall make the owner, operator, or agent of the vessel or aircraft liable for the following fines

- |               |                |   |                                                 |
|---------------|----------------|---|-------------------------------------------------|
| <b>8.8.1.</b> | First Offense  | — | One Hundred Thousand Pesos<br>(Php100,000.00)   |
| <b>8.8.2.</b> | Second Offense | — | Two Hundred Thousand Pesos<br>(Php200,000.00)   |
| <b>8.8.3.</b> | Third Offense  | — | Three Hundred Thousand Pesos<br>(Php300,000.00) |

**8.9. Breaking of the Seal Placed by Customs Officers.** If any seal placed by a Customs Officer upon any vessel, aircraft or train or compartment thereof, or upon any box, trunk or other package of goods on board is broken, the owner, operator, or agent of the vessel or aircraft shall be liable with the following fines:<sup>111</sup>

- |               |                       |   |                                                    |
|---------------|-----------------------|---|----------------------------------------------------|
| <b>8.9.1.</b> | First Offense         | — | PhP100,000.00<br>for each broken or destroyed seal |
| <b>8.9.2.</b> | Second Offense        | — | PhP200,000.00<br>for each broken or destroyed seal |
| <b>8.9.3.</b> | Third Offense or more | — | PhP300,000.00<br>for each broken or destroyed seal |

**8.10. Disappearance of Manifested Goods.** When any package or goods mentioned in the manifest meant to be unloaded upon the arrival of the vessel or aircraft, its agent shall be liable for the following fines unless the disappearance of the package or the goods in question was not due to the negligence of the Master of the vessel or pilot-in-command of an aircraft and is explained to the satisfaction of the District Collector:<sup>112</sup>

<sup>110</sup> cf CMTA, Title XIV, Chapter 1, Section 1412.

<sup>111</sup> cf CMTA, Title XIV, Chapter 1, Section 1419.

<sup>112</sup> cf CMTA, Title XIV, Chapter 1, Section 1413.



- |                               |   |                                                 |
|-------------------------------|---|-------------------------------------------------|
| <b>8.10.1.</b> First Offense  | — | One Hundred Thousand Pesos<br>(Php100,000.00)   |
| <b>8.10.2.</b> Second Offense | — | Two Hundred Thousand Pesos<br>(Php200,000.00)   |
| <b>8.10.3.</b> Third Offense  | — | Three Hundred Thousand Pesos<br>(Php300,000.00) |

The owner, operator, or agent of a vessel or aircraft shall be liable for the payment of the same fine when a package or goods listed in the manifest does not tally materially in character or otherwise with the description thereof in the manifest.

**8.11. Discrepancy Between Actual and Declared Weight of Manifested Good.** If the gross weight of goods or package described in the manifest or bill of lading exceeds the declared weight by more than ten percent (10%), and such discrepancy was due to the negligence of the master or pilot-in-command, the owner, employee, operator or agent of the importing vessel or aircraft shall be liable for a fine of not more than twenty percent (20%) of the value of the package or goods in respect to which the deficiency exists.<sup>113</sup>

**8.12. Discrepancy With the Master's or Pilot's-in-Command Report.** When a vessel or aircraft arriving from a foreign port is compelled by necessity to unload in another port other than the port of entry and permission is granted by the District Collector for the unloading of the vessel or aircraft or the delivery of any part of the cargo and it shall be found that there is discrepancy between the cargo unloaded and the report of the master or the pilot-in-command and such discrepancy is not satisfactorily explained, the owner, operator or agent of the vessel or aircraft shall be liable for the following fines:<sup>114</sup>

- |                               |   |                                                 |
|-------------------------------|---|-------------------------------------------------|
| <b>8.12.1.</b> First Offense  | — | One Hundred Thousand Pesos<br>(Php100,000.00)   |
| <b>8.12.2.</b> Second Offense | — | Two Hundred Thousand Pesos<br>(Php200,000.00)   |
| <b>8.12.3.</b> Third Offense  | — | Three Hundred Thousand Pesos<br>(Php300,000.00) |

**8.13. False Statement of Vessel's or Aircraft's Destination.** When the master or pilot-in-command of a vessel or aircraft loaded with goods shall make a false statement as to the next destination of such vessel or aircraft when that information is required by a customs officer, the

<sup>113</sup> cf CMTA, Title XIV, Chapter 1, Section 1414.

<sup>114</sup> cf CMTA, Title XIV, Chapter 1, Section 1415.

owner or operator of such vessel or aircraft shall be liable for the following fines:<sup>115</sup>

- |                |                |   |                                                 |
|----------------|----------------|---|-------------------------------------------------|
| <b>8.13.1.</b> | First Offense  | — | One Hundred Thousand Pesos<br>(Php100,000.00)   |
| <b>8.13.2.</b> | Second Offense | — | Two Hundred Thousand Pesos<br>(Php200,000.00)   |
| <b>8.13.3.</b> | Third Offense  | — | Three Hundred Thousand Pesos<br>(Php300,000.00) |

The arrival of a vessel or aircraft at a different port other than the one it had been originally authorized and cleared for without having been impelled to do so by necessity, shall be prima facie proof that the original statement of the actual destination of the vessel or aircraft was false.

**Section 9. Issuance of Detailed Implementing Guidelines.** The Commissioner shall issue the necessary Customs Memorandum Orders (CMOs) providing the detailed operational procedures for the effective implementation of this CAO.

**Section 10. Transitory Provision.** Pending full implementation of a comprehensive cargo manifest and vessel and aircraft control system that will admit electronic copies of documents required, the Bureau shall as far as practicable and as existing processes may reasonably apply implement the provisions of this CAO. The Management Information Systems and Technology Group shall devise an information enabled system for the distribution, submission and processing of IFM and CCM and for reporting and monitoring of vessels and aircrafts.

**Section 11. Periodic Review.** Unless otherwise provided, this CAO shall be reviewed every three (3) years and be amended or revised if necessary.

**Section 12. Repealing Clause.** This CAO specifically amends or repeals previously issued CAOs and CMOs which are inconsistent with the provisions here stated.

**Section 13. Separability Clause.** If any part of this Order is declared unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force and effect.

**Section 14. Effectivity.** This CAO shall take effect fifteen (15) days from publication at the Official Gazette or a newspaper of national circulation.

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

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<sup>115</sup> cf CMTA, Title XIV, Chapter 1, Section 1417.

**NICANOR E. FAELDON**

Commissioner

Approved:

**CARLOS G. DOMINGUEZ III**

Secretary

**Informational Section.** As the title denotes this section only provides information and does not give rise to any substantive or formal rights or obligations.

1. History. This is the first Customs Administrative Order covering the Vessel and Aircraft Supervision and Control System.
2. The collection, recording, storage maintenance, processing, sharing of data and information; and maintenance of data information in the CAO shall be secured and consistent with the principles and policy of Republic Act 10173, also known as The Data Privacy Act".
3. Related Policies.
  - CAO No. 01-2016 Advance Cargo Declaration, Inward Foreign Manifest and Consolidated Cargo Manifest Rule
  - CAO No. 02-2013 Amendment to Customs Administrative Order (CAO) No. 1-2007 on Penalties Related to Inward Foreign Manifest and Consolidated Cargo Manifest
  - CAO No. 03-2009 Amendments to CAO 1-2007: Penalties to Inward Cargo Manifest and Consolidated Cargo Manifest
  - CAO No. 06-2007 Amendments to CAO 1-2007 (Rules and Regulations on Penalties Related to Inward Foreign Manifest and Consolidated Cargo Manifest
  - CAO No. 01-2007 Penalties Related to Inward Foreign Manifest and Consolidated Cargo Manifest
  - CAO No. 01-1996 Rules and Regulations to be Observed by Vessels, Launches and other Sea crafts Engaged in Trade Between the Philippines and the Southern Neighboring Countries
  - CAO No. 01-1990 Entry and Departure of Aircrafts in Foreign Trade on Regular Schedules

- CMO No. 31-2015 Revised Rules and Procedures for the Processing of importer or consignees request for amendment of Bill of Lading (BL) and Airway Bill (AWB)
- CMO No. 19-2015 Revised Procedures for the Mandatory Submission of Electronic Manifest in the E2M
- CMO No. 10-2015 Mandatory Submission of Manifests for Air Cargo
- CMO No. 23-2014 Tagging of Arrival and Date of Last Discharge in e2m for all Vessel and Aircraft Arrivals for which an Electronic Manifest has been filed in e2m.
- CMO No. 03-2014 Amendments to Inward Foreign Manifests (IFMs)
- CMO No. 52-2009 Amending CMO 37-2009 entitled "Submission of e-Manifest through Value Added Service Providers (VASPs) and Implementing Guidelines for Customs Administrative Order 1-2007"
- CMO No. 37-2009 Submission of e-Manifest through a Value Added Service Providers (VASPs) & Implementing Guidelines for CAO No. 1-2007
- CMO No. 11-2005 Amending Section 2.4 of CMO No. 12-2004 entitled Modification of Rules and Regulations on the Amendment of Inward Foreign Manifest (IFM)
- CMO No. 12-2004 Modification of Rules & Regulations on the amendments of Inward Foreign Manifest
- R.A. No. 9271 Republic Act No. 9271 "An Act strengthening the Regulatory Capacity of the Department of Health in Quarantine and International Health in Quarantine and International Health Surveillance Repealing for the Purpose Republic Act No. 123 of 1947, as amended"
- WCO World Customs Organization – Glossary of International Customs Terms
- Revised Customs Port Operations Manual
- Airport Operations Manual
- Manual on Cargo Clearance Process (E2M Customs Import Assessment System)