



Republic of the Philippines
Department of Finance
Bureau of Customs
1099 Manila

02 JUN 2016

June 1, 2016

CUSTOMS MEMORANDUM ORDER
No. _____

Subject: Procedures for Electronic Filing of Informal Entry for Non-Commercial Air Shipments Nationwide

1. Objectives

- 1.1 To initially implement the electronic filing of Informal Entry using the SAD Form.
- 1.2 To effect a smooth transition from the current manual procedures to the intended customs procedures through the BOC Accredited Value Added Service Providers (VASPs)
- 1.3 To provide detailed instructions to customs officers, declarants, brokers and, importers, in filing, processing, approval and payment of duties and taxes for Informal Entries.
- 1.4 To establish procedures for electronic filing of Informal Entry for Non-Commercial Air shipments.

2. Scope

- 2.1 This order shall cover Informal Entries for Non-Commercial shipments discharged at all Airports Nationwide
- 2.2 This shall cover air consignments carried either as freight or as baggage by Air Express Operators (AEO) and Airfreight Forwarders/Consolidators except for the following:
 - 2.2.1 Prohibited/Regulated Imports under Philippine Laws;
 - 2.2.2 Dangerous Goods;
 - 2.2.3 Animal, fish and fowl whether live or frozen;
 - 2.2.4 Foodstuff and highly perishable articles;
 - 2.2.5 Human remains or cadavers;
 - 2.2.6 Coins, cash, paper money and other forms of negotiable instruments equivalent to cash; and
 - 2.2.7 Personal effects of Balikbayans, OFWs and other travelers.

3. General Provisions

- 3.1 Electronic Filing through the Value Added Service Providers (VASPs) – Declarant/Customs Brokers shall lodge the Informal Entry using the Single Administrative Document (SAD) through the BOC-accredited Value Added Service Providers, subject to existing regulations on value, weight and commodity limitations for Informal Entries.
- 3.2 Shipments that do not qualify for Informal Entry under existing regulations shall be lodged under the Formal Entry. Shipments that are lodged under IE-SAD and later on tagged as not qualified under Informal Entry system, under existing regulations, must be reported as cancelled to the VASP.

- 3.3 Submission of Paper Documents - The Informal Entry SAD (IE-SAD), which replaces the Informal Entry declaration Form, shall be filled up by the Declarant/Customs Brokers through the VASP System.
- 3.4 The Informal Entry Division, or its equivalent unit, shall manually process the IE-SAD.
- 3.5 Payment of BOC Fees like Documentary Stamps Fee, Duties & Taxes and Import Processing Fee shall be settled through the BOC Cashier.
- 3.6 An Informal Entry SAD shall cover only one HAWB.

4. Operational Guidelines

- 4.1 The IE-SAD, which replaces the Informal Entry Form, shall be filled up by the Declarant/Customs Broker through the Accredited VASP System.
- 4.2 The Declarant/Customs Broker shall print 2 copies of the IE-SAD from the VASP System. The IE-SAD together with the required import documents shall be submitted to the Informal Entry Processing Unit, or its equivalent unit.
- 4.3 The Informal Entry Processing Unit, or its equivalent unit, shall verify the IE-SAD through the VASP database and the cargo manifest system, stamp it as "received" indicating the date and time of receipt and affix his/her signature.
- 4.4 The IE-SAD will be forwarded to the Informal Entry Division or its equivalent unit, for manual processing under the existing regulations and procedures.
- 4.5 The Informal Entry Processing Unit shall likewise prepare a report of all shipments lodged under IE-SAD but are not qualified in Informal Entry system, under existing regulations.
- 4.6 Payment
 - 4.6.1 Payment for the duties and taxes and other charges must be settled through the BOC Cashier.
 - 4.6.2 The BOC Cashier will issue BCOR using the Official Receipt Validation System (ORVS) when this facility is available at the port. A separate memorandum will be issued for implementation of OVRS in other ports.

5. Repealing Clause

All BOC rules and regulations inconsistent with this Order are hereby considered repealed, superseded or modified accordingly.

6. Transitory Provisions

- 6.1 The Informal Entry SAD shall be initially implemented at the Collection Districts of NAIA, Clark and Cebu.
- 6.2 The Commissioner of Customs shall announce the date of implementation (DOI) of the IE-SAD in other airports through a Memorandum Order addressed to the respective Collector of Customs.

7. Effectivity

This order shall take effect on June 16, 2016



ALBERTO D. LINA
Commissioner



16-03370

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