



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

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 MAR 18 2020

SUBJECT : PROVISIONAL GOODS DECLARATION FOR RELIEF
CONSIGNMENT UNDER A STATE OF CALAMITY

DATE : 17 March 2020

Effective immediately, goods declaration involving donations for relief consignment may be provisionally declared in accordance with Customs Memorandum Order No. 07-2020 subject to the following conditions:

1. The Donee must be a national government agency, such as the Department of Health;
2. The Consignee, through its responsible officer, shall issue an Undertaking to comply with the following:
 - a. Submit the lacking document within forty five (45) days from release of the shipment; and
 - b. Use or distribute the goods only upon clearance from the Food and Drugs Administration (FDA) or other regulatory agencies, if required.

The lacking document may include, among others, the Tax Exemption Indorsement (TEI) from the Department of Finance. For exigency in the release of the goods, the received copy of the application for TEI shall be dispensed with.

The goods shall be considered as relief consignment, as defined in Section 120 of the Customs Modernization and Tariff Act (CMTA), imported during a state of calamity and intended for a specific calamity area for the use of the calamity victims therein. As such these shall be exempt from duties and taxes pursuant to Section 121 of the CMTA. While the goods shall be released under tentative assessment, the posting of bond for the release thereof is not required.

Upon receipt of the documents within the prescribed period, the assessment shall be deemed completed.

The District Collector shall immediately clear the goods for release to the consignee upon receipt of the Undertaking. Pursuant to Section 120 of the CMTA, the port shall allow the following:

- a. Lodging, registering and checking of the provisional goods declaration and supporting documents prior to the arrival of the goods, and their release upon arrival;
- b. Clearance beyond the designated hours of business or away from customs offices and waiver of any corresponding charges; and
- c. Examination and/or sampling of goods only in exceptional circumstances.

For strict compliance.