



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

**Customs Memorandum Order**  
**No. 10-2015**

10 April 2015

**Subject: Mandatory Submission of Manifests for Air Cargo**

A. General Provisions

A.1. Effectivity

A.1.a. This CMO is effective on 11 May 2015. Beginning then, all manifests for Air Cargo must be filed electronically with the Bureau of Customs, following the procedures laid out in this Customs Memorandum Order.

A.2. Definitions

A.2.a. Electronic Inward Foreign Manifest (e-IFM) – the electronic list of House Airway Bills and/or Master Airway Bills which contain information about the cargo arriving on a flight.

A.2.b. Electronic Consolidated Cargo Manifest (e-CCM)- the electronic list of House Airway Bills and/or Master Airway Bills which contain information about the cargo covered by a Master Airway Bill. This list is filed for each Master Airway Bill consigned to an airline, an air express operator, an air freight forwarder, or a de-consolidator.

Only a House Airway Bill has an ultimate consignee. Master Airway Bills do not have ultimate consignees. See Appendix A for an illustrative example.

A.2.c. VASP- Value Added Service Provider accredited by the Bureau of Customs (Intercommerce, Cargo Data Exchange Center [CDEC], and e-Konek)

A.3. Airlines, Air Express Operators, Airfreight Forwarders, De-consolidators must be accredited with BOC as per CMO 39-2008.

B. Submission of Flight Schedules, Updating of Actual Flight Arrival, Updating of Last Discharge

- B.1. Airlines and air express operators shall submit flight schedules to the Aircraft Operations Division of the Customs office of the airport to which the flight shall arrive at least one month in advance. The required submission of the advanced flight schedule shall contain the following information:
- B.1.a. The name of the airline (Example: Philippine Airlines)
  - B.1.b. The flight number of arriving aircraft (Example: PR101)
  - B.1.c. The assigned BOC Manifest Number following the format XXANNNN-YY where:
    - i. XX → BOCs assigned airline prefix
    - ii. A → Flight category
      - A - Regular Flight
      - B - Extension of A in case number series for the current year exceeds 9,999
      - D – Delayed Flight
      - E – Extra/Additional Flight
      - S – Special Flight
      - U – Unscheduled Flight
    - iii. NNNN → The N<sup>th</sup> international arrival of a particular airline for the given year
    - iv. YY → Last two digits of the current year
    - v. Example: PRA0001-15 is the Manifest Number of
      - a. a Philippine Airline flight,
      - b. with a flight category of 'regular', and that this is
      - c. the first international arrival of the airline for
      - d. the year 2015.
  - B.1.d. The Estimated Date and Time of Arrival. The format for the date is: DD/MM/YYYYYY. The format for the time is HR:MM and should follow the 24-hour clock convention.
  - B.1.e. Name and signature of the authorized representative from the airline and the air express operator.
  - B.1.f. Date and time of submission.
  - B.1.g. Printed name and signature of Aircraft Operations Division's receiving personnel
- B.2. The Aircraft Operations Division shall then encode the respective Estimated Times of Arrival (ETAs) in BOC's E2M System as soon as the flight schedules are submitted by the airlines and air express operators. This is a necessary prerequisite to allow the airlines and AEOs to submit e-

IFMs as prescribed by this order. Soft copies of the flight schedules shall also be furnished to the VASPs.

- B.3. On the date of the arrival of the aircraft, the Aircraft Operations Division shall record in E2M the actual date and time of the aircraft's arrival.
- B.4. The Deputy Collector for Operations shall update the e-IFM for the actual date of last discharge.
- B.5. The Deputy Collector for Operations can assign the abovementioned Aircraft Operations Division functions to Customs personnel of other offices. In those cases, the assigned personnel from other offices shall perform the tasks required of the Aircraft Operations Division.

C. Submission of e-IFM by Airlines or Air Express Operator

- C.1. Submissions of e-IFMs and e-CCMs are done through the facility of BOC accredited Value Added Services Providers.
- C.2. Airlines or Air express operators should submit an e-IFM for every flight arrival. For each house bill and master airway bill, the following fields must be filled-in:
  - C.2.a. Customs Port of Discharge ( see attached List of Port Code)
  - C.2.b. Manifest Number
  - C.2.c. AWB Number)
  - C.2.d. BL Type (i.e., MAWB or HAWB or AWB)
  - C.2.e. BL Nature (23-Consumption, 24-Transshipment): if not known, just fill 23-Consumption. Erroneous filling in of this field will not have any impact on entries to be filed using the BL, nor incur any penalties.
  - C.2.f. Name of Supplier/Shipper
  - C.2.g. Address of Supplier/Shipper
  - C.2.h. Name of Importer/Consignee
  - C.2.i. Address of Importer/Consignee
  - C.2.j. Name of Notify Party (if none, indicate the name in C.2.h)
  - C.2.k. Address Notify Party (if none, indicate the address in C.2.i)
  - C.2.l. Port of Loading
  - C.2.m. Port of Unloading or Port of Discharge
  - C.2.n. Type of Packages
  - C.2.o. Total Number of Packages/Quantity
  - C.2.p. Total Gross Weight (in kilograms)
  - C.2.q. Specific Description of the Goods (except for MAWB with multiple HAWBs)
  - C.2.r. Marks and Numbers (can also be used as extension of 4.17)
  - C.2.s. Declared Value of the Goods (in USD)
  - C.2.t. Freight Charges (in USD)
  - C.2.u. Handling information, if indicated only in the AWB / MAWB otherwise this is the only field allowed to be left blank

Filers are advised to take extra care as the fields are case and values sensitive. Subsequent revisions in the data may require a formal amendment process which may result in processing delays as well as the incurrence of penalties.

C.3. Upon filing of the e-IFM, the following points will be verified by BOC's E2M System:

C.3.a. completeness of prescribed fields

C.3.b. ETA was encoded by Aircraft Operations Division

C.3.c. Accreditation of the airline or air express operator.

Upon verification, the status in the E2M system will be tagged "stored".

C.4. The filer must submit the e-IFM by clicking the 'register' box in the E2M interface prior to the cut-off time. Once accomplished, all the waybills filed as part of the e-IFM will automatically be "validated".

D. Submission of Consolidated Cargo Manifest by Airline, Air Express Operator, Air Freight Forwarder, or De-Consolidator

D.1. Once an e-IFM reaches "validated" status, the consignees of each Master Airway Bill can file an e-CCM.

D.2. For each house bill and master airway bill, the filer must fill in all the fields listed in Section C.1 above.

D.3. Filers of e-CCM must provide information on the gross weight per house airway bill.

D.4. The E2M system will compare the sum of the gross weights of all the airway bills which are covered under the same Master Airway Bill. The sum of the gross weights of the airway bills which form part of the e-CCM must equal the gross weight of that particular e-CCM.

E. Timelines

E.1. The cut-off time for the submission of the e-IFMs are as follows:

E.1.a. If the Port of Loading is in Asia, submission time is upon arrival of the aircraft; and

E.1.b. If the Port of Loading is other than Asia, submission time is four (4) hours before the aircraft arrival.

- E.2. If an airline or air express operator submits the e-IFM after the cut-off time, it will be considered a late submission and there will be a penalty of Php10,000.00 (Ten Thousand Pesos).
- E.3. Procedures to be followed for the filing of an e-IFM after the cut-off time are described in Section G.
- E.4. The cut-off time for the submission of the e-CCMs are as follows:
  - E.4.a. 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 E2M System is one hour after the aircraft's actual arrival.
  - E.4.b. If the e-IFM is submitted late, the e-CCM shall be accepted without penalty provided that the time of submission in BOC E2M System shall not exceed 24 hours after the e-IFM is registered by the Office of the Deputy Collector for Operations. This same privilege shall apply in case e-IFMs are not validated on in time (example. due to system errors or due to late encoding of date of last discharge)
- E.5. Procedures to be followed to file e-CCM after the cut-off time are described in Section I.

#### F. Supplemental e-IFM

- F.1. A supplemental e-IFM should be filed for cargo which:
  - F.1.a. Arrives aboard a plane for which an e-IFM has already been submitted, and
  - F.1.b. Was not covered by either master or house airway bills that were part of the e-IFM which was submitted.
- F.2. Procedures for filing a supplemental e-IFM:
  - F.2.a. The airline or air express operator files the supplemental e-IFM through the VASPs.
  - F.2.b. The airline or air express operator then sends a formal request to the District Collector asking for the approval of the supplemental e-IFM.
  - F.2.c. Upon approval of the District collector, the Office of the Deputy Collector for Operations will directly validate the way bills of the supplemental e-IFM. At this point, the updated e-IFM, which includes original and supplemental information, will now be

accessible for the filing of entries for House Airway bills, and the filing of e-CCMs for Master Airway bills.

F.3. Timelines

F.3.a. Provided an e-IFM has been filed, a supplemental e-IFM may be submitted without penalty up to the 24 hours after the cut-off time for the e-IFM mentioned in Section E.1 above.

F.3.b. Any cargo not covered by an e-IFM or supplemental e-IFM within the timeline in Section F.3.a will be considered un-manifested articles/items and will be subject to the rule described in Section H.

G. Late submission of the e-IFM

G.1. Submissions of e-IFM beyond the timeline stated in Section E above shall be considered "Late"

G.2. The procedures for late submissions are as follows:

G.2.a. The airline or air express operator files an e-IFM through the VASPs.

G.2.b. The airline or air express operator then sends a formal request to the District Collector asking for the approval of the late e-IFM.

G.2.c. The District Collector decides whether to charge penalties. If the failure to submit on time is caused by lapses on the part of BOC (e.g. Down servers, inaccessible portals, lack of a 24/7 facility to accommodate weekends, night shifts and holidays) then penalties may be waived.

G.2.d. Once the late e-IFM is approved by the District Collector, the Office of the Deputy Collector for Operations will directly validate the way bills of the e-IFM. At this point, the e-IFM will be accessible for the filing of entries for House Airway bills, and the filing of e-CCMs for Master Airway bills.

G.3. Late filing of e-IFM will only be accepted within eight (8) government working hours after the actual arrival of the aircraft. Beyond that, all the cargo on the flight will be considered un-manifested articles/items and will be subject to the rule described in Section H below.

H. Seizure of un-manifested cargo

H.1. All un-manifested cargo shall be subject to forfeiture in accordance with Section 2530 (G) of the Tariff and Customs Code of the Philippines.

I. Late submission of the e-CCM

- I.1. Submissions of e-CCMs beyond the timeline stated in Section E above shall be considered “Late”
- I.2. Procedures:
  - I.2.a. The consignee of the Master Airway bill files e-CCM through the VASPs.
  - I.2.b. Consignee of Master Airway bill then sends a formal request to the District Collector asking for the approval of the late e-CCM
  - I.2.c. The district collector decides whether to charge penalties. If the failure to submit on time is caused by lapses on the part of BOC (e.g. Down servers, inaccessible portals, lack of a 24/7 facility to accommodate weekends, night shifts and holidays) then penalties may be waived
  - I.2.d. Once the late e-CCM is approved by the District Collector, the Office of the Deputy Collector for Operations will directly validate the way bills of the e-CCM. At this point, the e-CCM will be accessible for the filing of entries for House Airway bills, and the filing of e-CCMs for Master Airway bills.

J. Exceptions: Short Landed Cargo

- J.1. Definitions:
  - J.1.a. Short Landed Cargo: Cargo which is the subject of an airway bill in the e-IFM, but arrives on the flight incomplete (i.e. only some but not the entire quantity listed on the airway bill arrives on the flight).
  - J.1.b. First Part of short-landed cargo: The portion of the short-landed cargo which arrives on the flight for which an airway bill is first filed in the e-IFM.
  - J.1.c. Second Part of short-landed cargo: The portion of the short-landed cargo which does not arrive on the flight for which an airway bill is first filed in the e-IFM.
- J.2. Procedures for the case where no entry has been filed:
  - J.2.a. The airline or air express operator shall submit a request to the District Collector for the amendment of the relevant details of the

House or Master Airway bill, to reflect only the First Part of the short-landed cargo.

- J.2.b. Upon approval, the District Collector will amend the airway bill to reflect only the First Part of the short-landed cargo.
- J.2.c. Upon arrival of the Second Part of short-landed cargo, the airline or air express operator of the flight on which the remaining cargo arrives must notify the District Collector that the cargo is the Second Part of the short-landed cargo, and identify the registry number and airway bill number covering the first part of the short-landed cargo.

J.3. Procedures for the case where entry has been filed but not paid

- J.3.a. The consignee of the house airway bill will request the District Collector to approve the cancellation of the entry.
- J.3.b. Upon approval, the authorized BOC personnel will cancel the entry.
- J.3.c. The consignee must notify whoever filed the house airway bill that he should have the house airway bill amended by the District Collector to reflect only the First Part of the short-landed cargo.
- J.3.d. The airline or air express operator will request the District Collector to amend the relevant details of the House or Master Airway bill, whichever is applicable - to reflect only the First Part of the short-landed cargo.
- J.3.e. The District Collector will amend the airway bill to reflect only the First Part of the short-landed cargo.
- J.3.f. The consignee must file a new entry, reflecting only the First Part of the short-landed cargo in the amended airway bill.
- J.3.g. The Second Part of the short-landed cargo will be the subject of a different BL and entry.
- J.3.h. Upon arrival of the Second Part of short-landed cargo, the airline or air express operator of the flight on which the remaining cargo arrives must notify the District Collector that the cargo is the Second Part of short-landed cargo, and identify the registry number and airway bill number covering the First Part of the short-landed cargo.

J.4. Procedures for the case where entry has been filed and paid

- J.4.a. The broker or processor shall retrieve all copies of Import Entry Internal Revenue Declaration (IEIRD) and submit this to the Cash



Division for safekeeping until the arrival of the Second Part of the short-landed cargo.

Upon arrival of the Second Part of the short-landed cargo, the examiner shall retrieve the IEIRD from the Cash Division and perform physical examination of the Second Part of the short-landed cargo to determine if it tallies with the declaration. The Customs examiner will then indicate the registry number and airway bill in the "Findings" portion of the IEIRD.

If the Second Part of the short-landed cargo does not tally with the declaration, the examiner should indicate the discrepancy in the "Findings" portion of the IEIRD. Then he should forward the IEIRD form to the authorized BOC personnel who shall perform the post-entry modifications in order to revise the assessed the duties and taxes, if necessary.

- J.4.b. Authorized BOC personnel can release goods for the First Part of the shipment - the portion for which an entry has been filed and paid.
- J.4.c. Upon arrival of the Second Part of short-landed cargo, the airline or air express operator of the flight on which the remaining cargo arrives must notify the District Collector that that cargo is the Second Part of short-landed cargo, and identify the registry number and airway bill number covering the First Part of the short-landed cargo.
- J.4.d. In filing an entry for the airway bill covering the Second Part of the short-landed cargo, the airline or air express operator will indicate in the "marks and numbers" field of the airway bill that the cargo is the Second Part of short-landed cargo, and the registry number and airway bill number of the First Part of the short-landed cargo.
- J.4.e. BOC personnel shall perform the following tasks in the E2M database:
  - J.4.e.i. Zero out the quantity and weight in the airway bill covering the Second Part of the short-landed cargo. This is to reconcile any outstanding quantities that have been previously paid for.
  - J.4.e.ii. In the description field of the airway bill covering the Second Part of the short-landed cargo, indicate that the quantity and weight were zeroed out because it had previously been short-landed, and the entry number of the entry filed and paid for the First Part of the short-landed cargo.
- J.4.f. BOC personnel will compare the descriptions and quantities of the First and Second parts of the short-landed cargo with the cargo that

was the subject of the entry filed. If no further duties or taxes are due, the Second Part of the short-landed cargo can be released. If further duties or taxes are due, BOC will perform post-entry modification, and the consignee must pay any additional duties or taxes prior to the release of the Second Part of the short-landed cargo.

J.4.g. The package/s for the Second Part shall go through the process of a manual release.

J.4.h. For an entry which is short-landed, the examiner must:

J.4.h.i. Specify in the inspection act that it is short-landed, and by what quantity.

J.4.h.ii. When the second part of the short-landed cargo arrives, indicate in the inspection act:

1. the date of arrival and quantity
2. Registry Number
3. BL number

J.5. Whether short-landed or offloaded, once entry is filed and payment is made, if the remaining cargo does not arrive, or is not dealt with in the circumstances described above for short-landed or offloaded cargo, then the consignee can file for a refund of any duties and taxes paid.

#### K. Exceptions: Off-Loaded Cargo

K.1. Off-Loaded Cargo: Cargo which is the subject of an airway bill in the e-IFM, but for which none of the cargo that is the subject of that airway bill arrives on the flight.

K.2. Procedures for the case where no entry has been filed:

K.2.a. The airline or air express operator will request the District Collector to cancel the House or Master Airway bill for the offloaded cargo.

K.2.b. When the cargo arrives, it shall be covered by a new airway bill.

K.3. Procedures for the case where entry has been filed but not paid:

K.3.a. The consignee of the house airway bill will request the District Collector to approve the cancellation of entry.

K.3.b. Upon approval, the authorized BOC personnel will cancel the entry.

K.3.c. The consignee must notify whoever filed the house airway bill that he should have the house airway bill cancelled by the District Collector.

K.3.d. The District Collector will cancel the airway bill.

K.3.e. When the cargo arrives, it shall be covered by a new airway bill.

K.4. Procedures for the case where entry has been filed and paid:

K.4.a. The broker or processor shall retrieve all copies of Import Entry Internal Revenue Declaration (IEIRD) and submit this to the Cash Division for safekeeping until the arrival of the off-loaded cargo.

Upon arrival of the off-loaded cargo, the examiner shall retrieve the IEIRD from the Cash Division and perform physical examination of the cargo to determine if it tallies with the declaration. The Customs examiner will then indicate the registry number and airway bill in the "Findings" portion of the IEIRD.

If the cargo does not tally with the declaration, the examiner should indicate the discrepancy in the "Findings" portion of the IEIRD. Then he should forward the IEIRD form to the authorized appraiser who shall perform the post-entry modifications in order to revise the assessed the duties and taxes, if necessary.

K.4.b. Upon arrival of the cargo on a flight that is different from the flight under whose registry number it was originally manifested, the airline or air express operator of the flight on which the cargo arrives must notify the District Collector that that cargo had previously been off-loaded, and the registry number and airway bill number on which the earlier part of the cargo arrived.

Note that when the off-loaded cargo arrives it will have a different registry number. It may or may not have the same BL number depending on whether it arrives on a flight from the same or from a different airline company.

K.4.c. In filing an entry for the airway bill covering the off-loaded cargo, the airline or air express operator will indicate in the "marks and numbers" field of the airway bill that the cargo had previously been off-loaded, and the previous registry number and airway bill number covering the cargo.

K.4.d. BOC personnel shall perform the following tasks in the E2M database:

K.4.d.i. Zero out the quantity and weight in the airway bill covering the off-loaded cargo. This is to close-out the previously paid-for way bill.

K.4.d.ii. In the description field of the new airway bill, indicate that the quantity and weight were zeroed out because it had previously been off-loaded, and the entry number of the entry filed and paid when the old airway bill was used.

K.4.e. BOC personnel will compare the descriptions and quantities in the entry and the new airway bill. If no further duties or taxes are due, the off-loaded cargo can be released. If further duties or taxes are due, BOC will perform post-entry modification, and the consignee must pay any additional duties or taxes prior to the release of the cargo.

K.4.f. The previously off-loaded cargo will go through the process of a manual release.

K.4.g. For an entry covering off-loaded cargo, the examiner must:

K.4.g.i. Specify in the inspection act that it was off-loaded

K.4.g.ii. When the previously off-loaded cargo arrives, indicate in the inspection act:

a. The date of arrival

b. Registry Number

c. BL number

K.5. Whether short-landed or offloaded: once entry is filed and payment is made, if the remaining cargo does not arrive, or is not dealt with in the circumstances described above for short-landed or offloaded cargo, then the consignee can file for a refund of any duties and taxes paid.

#### L. Amendments to airway bills

L.1. Amendments of quantity and gross weight to e-IFMs can be made without penalty provided those are done before the stated cut-off in Section E1. These amendments shall be made directly through the VASP. Amendments other than of quantity and gross weight, even if made before the cutoff, must be coursed through the legal division.

- L.2. Amendments to e-IFMs after the cut-off in section E1 must be coursed through the Legal Division. The District Collector may impose penalties for major amendments made to the initial submission.

M. Hard Copy Documents to be Submitted

- M.1. Upon arrival of the aircraft, hard copies of the following documents must be submitted by the flight purser or other officer to the Customs Officer:

M.1.a. General declaration containing:

- M.1.a.i. Aircraft registration
- M.1.a.ii. Country of Origin
- M.1.a.iii. Names of Pilot and Crew
- M.1.a.iv. Number of Passengers

M.1.b. Passenger List, showing name of passenger as per passport

M.1.c. Store List- list of commissary items

- M.2. Upon opening of the belly of the aircraft, the following documents must be submitted to the Aircraft Operations Division:

M.2.a. Cargo Manifest, showing the following information for each Airway Bill:

- M.2.a.i. Airway Bill Number
- M.2.a.ii. Description of Contents
- M.2.a.iii. Weight
- M.2.a.iv. Country of Origin
- M.2.a.v. Country of Destination

M.2.b. For Each Master Airway Bill, the following information:

- M.2.b.i. Master Airway Bill Number
- M.2.b.ii. List of House Airway Bills
- M.2.b.iii. Total Number of pieces or packages
- M.2.b.iv. Name of consignee

M.2.c. For Each House Airway Bill, the following information

M.2.c.i. House Airway Bill number

M.2.c.ii. Shipper

M.2.c.iii. Ultimate consignee

M.2.c.iv. Total number of pieces or packages

M.2.c.v. Flight Number

M.2.c.vi. Country of Origin

M.2.c.vii. Country of Destination

M.2.c.viii. Customs Value

M.3. Upon opening of the tail part of the aircraft:

M.3.a. The AV7 (mail list), showing:

M.3.a.i. The number of sacks

M.3.a.ii. The weight of each sack.

  
**John P. Sevilla**  
Commissioner  
 Bureau of Customs  
**JOHN P. SEVILLA**  
Commissioner  
  
15-01670

APR 10 2015

Appendix A

e-IFM	e-CCM	e-CCM
House Airway Bill 1		
Master Airway Bill 1 (consigned to Air Zamboanga)	House Airway Bill 1-1 (consigned to Mindanao Petrochemicals)	
	House Airway Bill 1-2 (consigned to Compostela Builders)	
Master Airway Bill 2 (consigned to Air Zamboanga)	House Airway Bill 2-1 (consigned to Jose Magdangal)	
	Master Airway Bill 2-2 (consigned to Romblon Logistics)	House Airway Bill 2-2-1 (consigned to Cotabato Industries) House Airway Bill 2-2-2 (consigned to Abdul Dimagalen)

- a. Under the example above:
  - i. The aircraft contains cargo covered by the way bills in the first column. The airline will file an e-IFM with three way bills.
  - ii. Air Zamboanga will file two CCMs:
    1. Covering Master Airway Bill 1
      - a. Two house airway bills
    2. Covering Master Airway Bill 2
      - a. One House Airway Bill
      - b. Another Master Airway Bill (2-2)
- b. Romblon Logistics will file one e-CCM, covering two house airway bills.