

**[ BOC Customs Memorandum Order No. 19-2015,  
June 30, 2015 ]**

**REVISED PROCEDURES FOR THE MANDATORY SUBMISSION OF  
ELECTRONIC SEA MANIFEST IN THE E2M**

*Adopted: 30 June 2015*

*Date Filed: 08 July 2015*

**1. Objectives**

- 1.1 To effectively implement provisions of CAO No. 1-2007 as further amended by CAO No. 6-2007 and CAO 2-2013;
- 1.2 To make the Inward Foreign Manifest (IFM) and Consolidation Cargo Manifest (CCM) available to the different offices of the Bureau of Customs (BOC) at the earliest possible time;
- 1.3 To define the procedures concerning the submission, distribution and processing of the IFM and CCM data;
- 1.4 To facilitate trade;
- 1.5 To ensure that the IFM and CCM are submitted:
  - in the prescribed form;
  - with all the required information;
  - at the prescribed time, and;
  - to the designated customs officials and offices;
- 1.6 To expedite the release of legitimate cargo upon arrival in the Philippines.

**2. Scope**

This covers all sea manifests including those from forwarders and consolidators in all ports that shall be submitted through the VASPs.

**3. General Provisions**

- 3.1 The Piers Inspection Division (PID) or its equivalent office shall record the estimated date and time of arrival (ETA), updates of actual date and time of Arrival (ATA) and the date of the last package discharge from the vessel in BOC E2M System shall be in accordance with CMO 23-2014. This information shall serve as a basis for the verification of manifest validity and its compliance with cut-off time defined by BOC for manifest submission.
- 3.2 Shipping Lines/Forwarders/Consolidators must be registered with the Client Profile Registration System (CPRS) through their respective accrediting agencies as per CMO 39-2008.

3.3 The e-manifest is the general term for e-IFM and e-CCM. The e-IFM consists of all the master bills of lading of shipments consigned to ultimate and nominal consignees. The e-CCM consists of all the house bills of lading of shipments consigned to the ultimate consignees degrouped/split from the master bills of lading of shipments whose consignees are just nominal such as banks, forwarders and consolidators.

3.4 The e-IFM, in the case of shipping line and e-CCM in the case of NVOCC/Cargo Consolidator/co-Loader/Breakbulk Agent shall be submitted by the forwarders/consolidators concerned to BOC (Attn: MISTG) at least twelve (12) hours and six (6) hours, respectively before arrival of the carrying vessel.

However, in case the cut-off time for the submission of the e-CCM is outside of government regular working hours, the e-CCM shall be submitted after arrival of the carrying vessel but within the first 2 hours (before 1000 hours) of the immediately following day.

3.5 E-manifest submission shall be done through any of the accredited Value Added Service Providers (VASPs). The e-IFMs and e-CCMs shall be validated by the VASPs in accordance with the validation rules provided by the BOC. E-manifests that pass the VASP validation shall be transmitted to the BOC-VASP Gateway.

3.6 The e-manifest that passes the validation routine is registered in the e2m Customs System. The bills of lading numbers of the validated manifest are available for matching when the e2m import declaration is lodged. The bill of lading number is written-off upon final assessment of such e2m import declaration.

3.7 The e-IFM must be submitted ahead of the e-CCM. If the e-CCM is submitted ahead of the e-IFM, the e-CCM will not be registered but has to be re-submitted when the e-IFM is already registered.

3.8 The BOC shall use e-IFM as primary e-document in the verification of the e-CCM.

3.9 The VASP shall provide the arrastre/terminal operator an electronic copy of the manifest lodged through the VASP's Manifest submission application.

3.10 The cut-off time for electronic manifest submission is calculated from the submitted Estimated Date and Time of Arrival using the BOC Gateway Server clock.

3.11 Based on the time of e-manifest submission, the Electronic Manifest System (EMS) processes the e-IFM and the e-CCM. This process leads to classification of e-Manifest submissions into three (3) time frames:

- On-time submission

  - Twelve (12) hours before arrival in case of IFM

  - Six (6) hours before arrival in case of CCM (cut-off time defined by

BOC). However, in case the cut-off time for the submission of the e-CCM is outside of government regular working hours, the e-CCM shall be submitted after arrival of the carrying vessel but within the first 2 hours (before 1000 hours) of the next day as provided in Section 3.4 above.

- Late submission

After cut-off time provided above.

3.12 Supplemental e-manifest submission shall be treated as non-compliant submission. Supplemental e-Manifest shall be submitted in hard copies and electronic form within the period prescribed in CAO 6-2007 as mentioned in Section 4.5 below otherwise, the shipments subject of the Supplemental Manifest shall be considered un-manifested and subject to forfeiture proceedings.

3.13 Failure to submit the required information within the period prescribed in 3.3 shall be subject to the payment of the following schedule of fines provided in Section 2521 of the Tariff and Customs Code of the Philippines as amended:

- PhP10,000 per late submission of e-IFM
- PhP1,000 per late submission of e-CCM

Late submission of the e-IFM and e-CCM shall be considered with justifiable cause and not subject to penalty under following circumstances:

- e2m system break-down or technical problems of the system and power failure;
- VASP technical problems;
- Fortuitous events;
- Late submission of IFM, in case of CCM;
- Early arrival of the vessel from that of the original schedule.

Under above circumstances, submission of IFM and/or CCM is allowed to be submitted within the twenty four (24) hours from the cessation of the event except in the case of early arrival of the vessel, within 24 hours from arrival.

3.14 The payment of fines is without prejudice to whatever additional recourse the BOC may pursue against the delinquent shipping line or NVOCC/ Consolidator/co-Loader/Breakbulk Agent. Considering the requirement in Item 3.4, the attempt to submit the e-CCM before the cut-off time as logged in the BOC Gateway Server shall be taken into account for waiving the fine against the forwarder/consolidator.

3.15 When the e-IFM/e-CCM is submitted to the BOC Gateway Server before the cut-off time, the shipping lines/forwarders/consolidators have the option to directly register the e-manifest with the BOC. Otherwise, when the cut-off time is reached the e-manifest will be automatically registered with the BOC, Shipping lines are enjoined to exercise the first option of direct registration of e-IFMs to give the