

[BOC Customs Memorandum Order No. 07-2015, March 09, 2015]

ON TAGGING OF THE ARRIVAL OF TRANSSHIPMENTS IN E2M, MONITORING OF ARRIVAL OF SHIPMENTS AND FILING OF ENTRIES FOR TRANSSHIPPED CARGO

Adopted: 09 March 2015

Date Filed: 11 March 2015

1. This CMO is effective on 16 March 2015.
2. Upon arrival of all of the cargo which is the subject of a transshipment entry to its Port of Destination, the Deputy Collector for Operations in the Port of Destination, her/his equivalent, or a person authorized by her/him, shall tag the entry as arrived in the e2m system. This must be done within the same day, or if the cargo arrives outside of normal office hours, within the next business day after the arrival of the cargo.
3. For port-to-port transshipments, entries must be filed at the Port of Destination within 30 days of the filing of the transshipment entry at the Port of Discharge. Failure to do so will be grounds for abandonment of the cargo, in accordance with Section 1801 of the Tariff and Customs Code of the Philippines.
4. The Deputy Collector for Operations at the Port of Discharge shall be responsible for:
 - 4.a. verifying whether all cargo transshipped from that Port of Discharge has been tagged arrived in the e2m system, within one day from its departure from the Port of Discharge, except in exceptional circumstances, or when the distance from the Port of Discharge to the Port of Destination warrants a longer period, but in no case to exceed five days.
 - 4.b. Ensuring that for all cargo for which even a part of the shipment has not arrived at the Port of Destination within the period described in Section 4.a, duties and taxes are paid on all of the goods which are the subject of the transshipment entry for that cargo.
5. For transshipments which consist of more than one container, the Deputy Collectors for Operation at the Port of Discharge and Port of Destination shall manually monitor the departure from the Port of Discharge and arrival at the Port of Destination until such time that all containers of the transshipment have arrived at the Port of Destination, and the entire entry is tagged "arrived" in e2m, following the procedures below:
 - 5.a. At the Port of Discharge, the Deputy Collector for Operations shall maintain a record, using Excel, of all transshipments which consist of more than one container following the format shown below:

Transshipment Entry Number	Total Number of Containers	Container Number	Date Released from Port of Discharged	Date Confirmed Arrived at port of Destination	Name of official confirming arrival at zone
	1				
	2				
	3				
	4				
	5				
	6				
	7				
	8				
	9				
	10				

- 5.b Upon arrival of a container at the Port of Destination, the Deputy Collector for Operations at the Port of Destination shall check the TSAD and e2m record to determine whether that container is part of a larger shipment for which there are still parts or containers which have not yet arrived at the Port of Destination. If yes, then he shall, until all the containers of the transshipment entry have arrived:
 - 5.b.i Maintain records for each such transshipment entry, in the format shown above
 - 5.b.ii Inform the Deputy Collector for Operations at the Port of Discharge, at least once a day, of all transshipment entries consisting of more than one container, for which one or more