

**[BOC Customs Memorandum Order No. 28-2015,
September 01, 2015]**

**MANDATORY FILING OF CONSUMPTION ENTRY FOR SEA
SHIPMENT AT THE PORT OF DISCHARGE IN CASES WHERE THE
PORT OF DISCHARGE IS NOT THE PORT OF FINAL DESTINATION**

*Adopted: 01 September 2015
Date Filed: 03 September 2015*

By the authority vested in me under Section 608 of the TCCP, the following rules are hereby promulgated:

Section 1. Coverage. This Order shall apply to all articles imported by sea and intended for consumption in the customs territory, and in case the port of discharge is not the port of final destination. This shall not apply to articles:

- Imported by accredited locators of PEZA zones and Free Ports,
- Intended for use by accredited CBWs, or
- Imported for immediate exportation.

Section 2. Filing of Consumption Entry. All articles imported by sea under the conditions provided in Section 1, except those items enumerated above, shall immediately be covered by the necessary import entry for immediate consumption, whether formal or informal, which shall be filed at the assessment office at the port of first discharge upon importation into the Philippine territory. In such cases, transshipments shall not be allowed and the filling of the entry at the port of final destination shall be prohibited.

Any violation of this Order will be an incidence of simple neglect of duty as provided in Title IV, Section 2 of CMO 25-2010 and shall be punishable by dismissal on second offense.

Section 3. Effectivity. This Order shall take effect immediately.

(SGD) ALBERTO D. LINA
Commissioner



Source: Supreme Court E-Library

This page was dynamically generated by the E-Library Content Management System (E-LibCMS)