

**[ BOC CUSTOMS MEMORANDUM ORDER NO. 03-  
2014, January 13, 2014 ]**

**AMENDMENTS TO INWARD FOREIGN MANIFEST (IFM's)**

To effectively rationalize the procedure on the amendment/s of IFM pursuant to Section 1005 of the Tariff and Customs Code of the Philippines, as amended, all requests for amendment/s whether of clerical or of substantial nature shall no longer require clearance from the Office of the Commissioner after the same shall have been approved by the concerned Collection District.

All Collection Districts shall maintain an official log of all requests for amendment/s and should make available all supporting documents to the enforcement agencies of the BOC as well as other anti-smuggling offices/ agencies of the government upon official request thereof.

For strict and immediate compliance.

(SGD) JOHN P. SEVILLA  
*Commissioner*



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