

**[ BOC CUSTOMS MEMORANDUM ORDER NO. 9-  
2011, February 14, 2011 ]**

**REQUIRING THE INVOICE VALUE TO BE DECLARED IN THE  
TRANSSHIPMENT PERMITS AND THE MANDATORY SUBMISSION  
AT THE PORT OF DISCHARGE THE FINAL COMMERCIAL INVOICES  
OF ALL TRANSIT GOODS FOR WHICH DUTIES AND TAXES ARE TO  
BE PAID AT THE PORT OF DESTINATION**

To ensure that the correct invoice values of transit goods are declared at the ports of destination thus preventing revenue leakages in the system, all importers, broker and/or authorized representatives are hereby directed to indicate in the Transshipment Permits or in the Transit-SAD filed at the Port of Discharge the value of the transit/ transshipped goods and attach the commercial invoice for submission to the Office of the Deputy Collector for Operations (DCO). The Transshipment Permits or the printed Transit-SADs should likewise be notarized before the same are presented to the Office of the Deputy Collectors for processing.

The Office of the Deputy Collector for Operations shall match the invoice value declared in the Transshipment Permit with the commercial invoice presented and stamp the commercial invoice "RECEIVED and verified" to indicate that the same was duly presented before processing of the Transshipment Permit.

The Office of the Deputy Collector for Operations at the Port of Destination shall not process and clear goods covered by the Transshipment Permits unless the invoice stamped "RECEIVED and VERIFIED" by the DCO at the Port of Discharge has been presented.

Further, applications for Transshipment shall only be allowed if the registered address of the importer is nearer the port of destination than the port of discharge.

For strict compliance.

Adopted: 14 February 2011

(SGD.) ANGELITO A. ALVAREZ  
*Commissioner*



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