

**[BOC CUSTOMS MEMORANDUM ORDER NO. 45-
2009, October 06, 2009]**

**SUPPLEMENTAL GUIDELINES IN THE IMPLEMENTATION OF
CUSTOMS MEMORANDUM ORDER (CMO) 27-2009 REGARDING
TENTATIVE RELEASE**

1.0 Objectives

- 1.1 To provide additional instructions concerning tentatively released shipments/cargoes in the implementation of the E2M Customs System.
- 1.2 To expedite release of legitimate cargoes upon arrival in the Philippines.
- 1.3 To facilitate trade

2.0 Scope

This covers shipments under tentative release governed by CMO 37-2001, as amended by CMO 7-2006, where all provisions are applicable except if they are inconsistent with the following:

- 2.1 Payments shall be under PASS5 (CAO 10-2008 and CMO 6-2009).
- 2.2 Entry Lodgment shall be through the Value Added Service Provider (VASP), thereby repealing Item IV.B paragraphs a to d.
- 2.3 The stamping of the word "VALUATION" on the Import Entry and Internal Revenue Declaration (IEIRD) provided in item IV.C paragraphs 3a and 3b and paragraph 7 is no longer required.

3.0 General Provisions

- 3.1 Tentative Release is the process where a shipment is released to the Importer to avoid delay while the Valuation and Classification Review Committee (VCRC) deliberates on the valuation and/or tariff classification issues.
- 3.2 The amount of guarantee shall be the difference in the amount of duties and taxes declared against the amount of duties and taxes computed based on the recommended value and/or tariff classification. Cash bond shall be the preferred form of guarantee, but other forms may be allowed subject to the approval of the District Collector.
- 3.3 All cash bonds posted shall be deposited with the In-House Banks under the BOC Trust Fund Account.

3.4 The amount of Docket Fees shall be in accordance with Customs Administrative Order (CAO) 2-2001. Docket Fees shall be included in the payment instruction to the Authorized Agent Bank (AAB) under "Other Charges"

3.5 Indicate in Box 13 the appropriate code as listed below:

Protested Amount	Docket Fees	Code
Up to Php 50,000	Php500.00	1
Over Php50,000 to Php100,000	Php600.00	2
Over Php100,000 to Php200,000	Php700.00	3
Over Php200,000 to Php300,000	Php800.00	4
Over Php300,000 to Php400,000	Php900.00	5
Over Php400,000 to Php500,000	Php1,000.00	6
Over Php500,000 to Php750,000	Php1,500.00	7
Over Php750,000 to Php1,000,000	Php2,000.00	8
Over Php1,000,000	Php3,000.00	9

3.6 The following Tentative Release Codes shall be selected from any of the following options only in the menu of discrepancies in the Inspection Act:

"TR-VCR" for Tentative Release, Valuation issue and hit by Valuation Screen

"TR-VAL" for Tentative Release, Valuation issue but not hit by Valuation Screen

"TR-CLS" for Tentative Release, Tariff Classification issue

"TR-VCL" for Tentative Release, Valuation and Classification issue

3.7 The import entry declaration shall be subject to post entry modification after the release of the decision of the VCRC or the Central Valuation and Classification Review and Ruling Committee (CVCRRC) as the case may be.

4.0 Operational Provisions

4.1 The following steps in the e2m Customs System shall be observed for shipments NOT hit by Valuation Screen but with valuation issue where no guarantee is required (Appraiser-initiated):