

**[ BOC CUSTOMS MEMORANDUM ORDER NO. 17-97,  
July 07, 1997 ]**

**GUIDELINES IN THE CLEARANCE OF SHIPMENTS DESTINED FOR  
SUBIC AND CLARK SPECIAL ECONOMIC ZONES**

**I**

**OBJECTIVES**

- 1.0 To comply with the memorandum of the President dated 17 June 1997 directing the implementation of a computerized accounting system to track the duty free importations at the Special Economic Zones.
- 2.0 To properly implement CAO 1-97 on the revised clearance procedure for shipments consigned to duty free, shops and trading warehouses discharge in a port in the Customs territory and destined for a Special Economic Zone.

**II**

**GENERAL PROVISIONS**

Shipments of duty free shops and trading warehouses located at Subic Clark Special Economic Zones shall be covered by Warehousing entries and shall be filed/processed at the Port of Discharge (POM/MICP) using the Automated Customs Operation System.

**III**

**OPERATIONAL PROCEDURE**

- 3.1 A warehousing entry shall be filed with the Entry Encoding Center (EEC) at the Port of Discharge (POM/MICP/NAIA).
- 3.2 Entry Encoding Center (EEC)
  - 3.2.1 Receives warehousing entry, encodes declaration, and attaches a generated Temporary Assessment Notice reflecting duties and taxes assessed by the system.
  - 3.2.2 Marks entry "Green" if shipment had been tagged as "Green" in the system or "Selected" if tagged as "Selected" in the system.
  - 3.2.3 Forwards warehousing entry documents of shipments tagged as "Green" in the system directly to the Deputy Collector for Operations, by passing the Warehousing Assessment Division (WAD) in the case of the Port of Manila and the