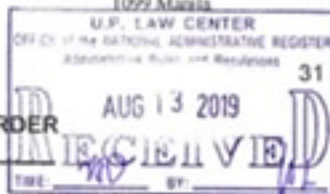




Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**

1099 Manila



31 July 2019

CUSTOMS MEMORANDUM ORDER  
NO. 39-2019

**SUBJECT: GUIDELINES FROM LODGEMENT TO ASSESSMENT NOTICE**

**Section 1. Objective.** There is no uniformity among the various ports as to the period for the Formal Entry Division (FED) or its equivalent units to process a lodged consumption Goods Declaration (cGD) inasmuch as there is no rule or regulation setting the timeline/s for such. In line with R.A. 11032, otherwise known as "The Ease of Doing Business and Efficient Government Service Delivery Act of 2018", there is therefore a need to define the period to consummate such process.

**Section 2. Coverage.** This Order shall cover the process at the FED or its equivalent unit/s from lodgement of consumption Goods Declaration (cGD) selected GREEN or YELLOW, filing of the cGD, assignment of the cGD to the Examiner of the appropriate Section, the review thereof wherein the assigned Examiner may, among others, agree to the self-assessment made therein or recommend the imposition of additional duties and taxes, and until the Appraiser adopts the recommendation/s of the Examiner and inputs the same in the E2M producing the Assessment Notice. This Order shall not apply to cGD selected RED or covered by an Alert Order.

**Section 3. Definition of Terms.** As used in this CMO:

3.1 "FED" shall mean the Formal Entry Division at the Port of Manila (POM) and the Manila International Container Port (MICP) and its equivalent unit in other ports.

3.2 "Filing of the cGD" shall mean the submission of the signed Single Administrative Document (SAD) of the cGD and its supporting documents to the EPU-FED or its equivalent unit.

3.3 "Assessment process" shall mean that portion specified in Section 2 hereof commencing from assignment of the cGD to the Examiner of the appropriate Section, the review thereof wherein the assigned Examiner may, among others, agree to the self-assessment made therein or recommend the imposition of additional duties and taxes, and until the Appraiser adopts the recommendation/s of the Examiner and inputs the same in the E2M producing the Assessment Notice.

3.4 "Assessment Notice" shall mean the Assessment Notice with appropriate data filled-in under the column "Assessment Reference".

**CERTIFIED TRUE COPY  
OF THE ORIGINAL**

MICHELLE N. TABLAZON  
Adviser Officer I  
CRMD-Printing Unit

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**Section 4. Period/s.** The following periods shall be observed:

4.1 Filing of the cGD shall be within forty-eight (48) hours from lodgement of the cGD, except when the 48<sup>th</sup> hour falls on a non-working day in which case the deadline shall be the next working day. Any failure to comply shall be immediately reported in writing by the Examiner, concurred upon by his/her Appraiser, to the District Collector for appropriate action.

4.2 The assessment process shall be completed within twenty-four (24) hours from filing of the cGD. In case of failure to comply with the foregoing, the District Collector shall require the Examiner and Appraiser to explain in writing why no administrative charges shall be pursued against them.

**Section 5. Separability Clause.** If any part of this CMO is declared unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force and effect.

**Section 6. Repealing Clause.** All Orders, Memoranda or Circulars which are inconsistent herewith are hereby deemed repealed or amended accordingly.

**Section 7. Effectivity.** This CMO shall take effect immediately. The Office of National Administrative Register (ONAR) of the UP Law Center shall be provided three (3) certified copies of this CMO.



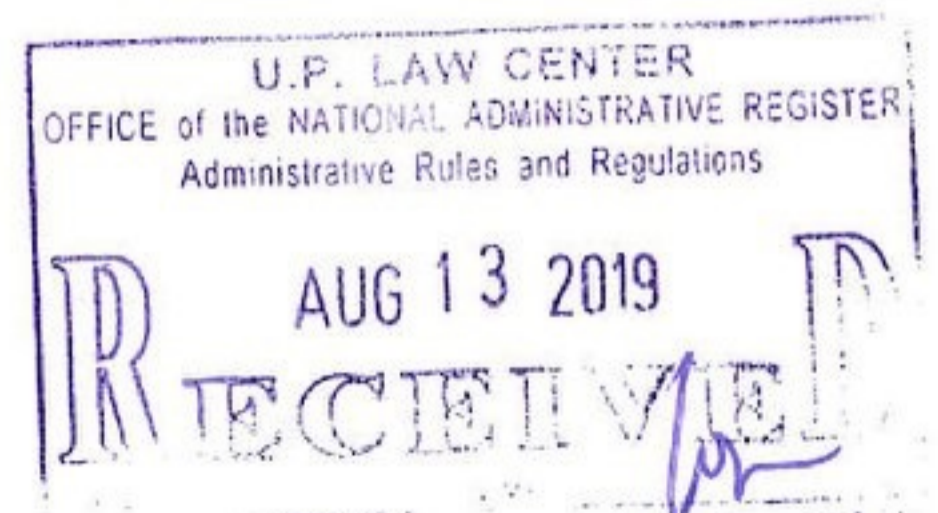
REY LEONARDO B. GUERRERO

Commissioner  
AUG 07 2019

CMO ON LODGEMENT TO ASSESSMENT NOTICE II



BOC-01-01415



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OF THE ORIGINAL**

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