

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 ...

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/9e6694607b4c/>

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

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.