



05 January 2020

CUSTOMS MEMORANDUM ORDER NO. 02-2021

SUBJECT: **SUPPLEMENTAL GUIDELINES IN THE IMPLEMENTATION OF CUSTOMS MEMORANDUM ORDER (CMO) NO. 49-2019 ON THE MANDATORY FILLING-UP OF BOX NO. 41 (SUPPLEMENTAL UNITS) IN THE LODGMENT OF THE GOODS DECLARATION IN THE E2M**

Section 1. Objective. In order to fully adopt the recommendation of the World Customs Organization (WCO) to facilitate the collection, comparison and analysis of international statistics based on the harmonized system, the following standard units of quantity shall be used and implemented:

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|------------------|---|
| Weight | - kilograms (kg) |
| | - Carat (carat) |
| Length | - meters (m) |
| Area | - square meters (m²) |
| Volume | - cubic meters (m³) |
| | - liters (l) |
| Electrical power | - 1,000 kilowatt hours (1,000 kWh) |
| Number (units) | - pieces/items (u) |
| | - pairs (2u) |
| | - thousands of pieces/items (1,000u) |
| | - packs (u(jeu/pack)) |

Section 2. Definition of Terms. For the purposes of this CMO, the following terms are defined accordingly:

- 2.1. **Carats (carat)** – refers to a unit of measurement for weight of precious stones/gemstones and pearls.
- 2.2. **Cubic meters (m³)** – refers to a unit of measurement for volume or the amount of space occupied by a three-dimensional object wherein 1 cubic meter(m³) is equivalent to 1,000 liters(l) (*Volume_{rectangular solid} =Length x Width x Height*).
- 2.3. **Kilogram (kg)** – refers to a unit of measurement for weight wherein 1 kilogram (kg) is equivalent to 1000 gram or 2.2046 pounds.
- 2.4. **Liter (l)** – refers to a unit of measurement for volume or the amount of space occupied by a three-dimensional object wherein 1 liter (l) is equivalent to 0.001 cubic meters (m³).
- 2.5. **Meter (m)** – refers to a unit of measurement for length wherein 1 meter (m) is equivalent to 100 centimeter (cm) or approximately 1.094 yards.

- 2.6. **MGW (1,000 KWH)** – refers to a unit of measurement for measuring power. A megawatt hour (Mwh) is equivalent to 1,000 Kilowatt hours (Kwh).
- 2.7. **Packs (u(jeu/pack))** – refers to a unit of measurement for number (units) equivalent to a number of individual components packaged as a unit.
- 2.8. **Pairs (2u)** – refers to a unit of measurement for number (units) equivalent to a set of two pieces/items regarded as a unit (1 pair (2u) = 2 pieces/items (u)).
- 2.9. **Pieces (PCE)/ Units (u)** – refers to a unit of measurement for number equivalent to an individual object or item regarded as a unit of a kind or class.
- 2.10. **Square meter (m²)** – refers to a unit of measurement for area or the extent of two-dimensional object (*Area = Length x Width*).
- 2.11. **Standard Units of Quantity** – refers to the recommendation of the World Customs Organization on the standard units of quantity to facilitate the collection, comparison and analysis of international statistics based on the harmonized system.
- 2.12. **Thousands of Pieces/Items (1,000u)**– refers to a unit of measurement for number (units) equivalent to one thousand units/pieces.

Section 3. General Provisions.

- 3.1. The Annex under CMO No. 49-2019 is hereby amended to include other standard units of quantity, hereto attached as the new Annex “A”, which shall be the subject of mandatory fill up under Box No. 41 (Supplemental Units).
- 3.2. Annex “A” enumerates the commodities under the 6-digits tariff line (HS Code subheading) of the AHTN. This also covers commodities classifiable under the 8-digits tariff line (AHTN subheading) of the same 6-digits tariff line (HS Code subheading).
- 3.3. The MISTG shall ensure that the appropriate standard units of quantity shall be automatically reflected in Box No. 41 of the goods declaration based on the attached Annex “A” and that the lodgment of entries shall only be accepted by the system once the supplemental unit has been filled out by the declarant. For purposes of this order, the following e2m codes in Box No. 41 shall be used:

Standard Units of Quantity	WCO Code	Equivalent E2M Code
Carat	carat	CRT
Kilogram	kg	KGM
Liter	l	LTR
Square meter	m ²	MTK
Cubic meters	m ³	MTQ
Meter	m	MTR
Number of pairs	2u	NPR
1,000 KWH	1,000 KWH	MGW
Piece	u	PCE
Pack	u(jeu/pack)	PCK
Thousand of pieces	1,000u	TPC

- 3.4. For goods with applicable standard unit of quantity under kilograms (kgs), the declaration in Box No. 41 shall no longer be necessary provided that the actual net weight of the goods is already reflected in the e2m goods declaration.
- 3.5. This CMO is without prejudice to any subsequent updates to be issued by the Commissioner of Customs.

Section 4. Separability Clause. If any part of this CMO is declared unconstitutional or contrary to existing laws, other parts not so declared shall remain in full force or effect.

Section 5. Repealing Clause. All CMOs and Memoranda issued contrary to this Order are hereby repealed or amended accordingly.

Section 6. Penal Provisions. Failure to comply with any provision of this memorandum shall be penalized accordingly pursuant to existing rules and regulations.

Section 7. Effectivity. This Order shall take effect immediately fifteen (15) days after the completion of its publication.

REY LEONARDO B. GUERRERO
Commissioner