



Legal Watch

CUSTOMS MEMORANDUM ORDER 04-2026



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* Agency Name

Bureau of Customs (BOC)

* Issuance Title

Granting of Exemption from Electronic Customs Seal Under the E-TRACC System to Authorized Economic Operators with Level 1 Benefit

* Issuance Date

07 April 2026

* Link

<https://customs.gov.ph/wp-content/uploads/2026/04/2026CMO-04-2026.pdf>

SUMMARY

This Customs Memorandum Order states that the requirement for an Electronic Customs Seal (ECS) shall no longer be required for shipments bound to and/or from Free Zones, consigned to or exported by Authorized Economic Operators (AEO) which are at the same time granted privileges as Registered Business Enterprises (RBEs) by the Investment Promotion Agencies (IPAs) or government entities created by law, in charge of promoting investments, Such exemption from obtaining an ECS applies to sea or air cargoes.

ACTIONABLE ADVICE

Concerned entities should verify whether their shipments qualify for the Electronic Customs Seal exemption under this Order. Qualified entities should coordinate with their customs brokers, logistics providers, and Free Zone administrators to ensure that eligible sea or air cargo movements are properly documented and excluded from ECS coverage.

