



Legal Watch

CUSTOMS MEMORANDUM CIRCULAR 101-2026



Photo Credit:
Business World Online

* Agency Name

Bureau of Customs (BOC)

* Issuance Title

Electronic-to-Mobile (E2M) System Procedural Code for the Implementation of Section 26 of Republic Act No. 9275, As Amended by Section 86 (SS) of Republic ACT No. 10963

* Issuance Date

07 April 2026

* Link

<https://customs.gov.ph/wp-content/uploads/2026/04/2026CMC-101-2026.pdf>

SUMMARY

This Circular institutes Procedural Code L22 in the Electronic-to-Mobile System for importations covered by Section 26 of Republic Act No. 9275, or the Philippine Clean Water Act of 2004, as amended by Section 86(ss) of Republic Act No. 10963, or the TRAIN Act. The provision covers the duty-exempt importation of machinery, equipment, and spare parts donated to local water utilities, enterprises, private entities, or individuals for water quality management programs, subject to compliance with applicable laws, rules, and regulations.

ACTIONABLE ADVICE

Concerned entities handling donated machinery, equipment, or spare parts for water quality management programs should ensure that covered importations are properly lodged using Procedural Code L22 in the E2M System. They should prepare and retain documentation proving the donation, the nature and intended use of the imported articles, and compliance with applicable Clean Water Act, TRAIN Act, customs, and regulatory requirements.

