



Legal Watch

CUSTOMS MEMORANDUM CIRCULAR NO. 136-2026



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SUMMARY

The Bureau of Customs issued CMC No. 136-2026 to institute Procedural Code L24 within the BOC's Electronic-to-Mobile (E2M) System in accordance with the duty exemption on importation of equipment, machinery, spare parts, accessories and other materials used solely and exclusively in the operations of the Civil Aviation Authority. This Circular is in compliance with Section 76 (a) of Republic Act No. 9497 as amended by Section 86 (bb) of Republic Act No. 10963.

ACTIONABLE ADVICE

Clients coordinating logistics, procurement, or customs declarations for the Civil Aviation Authority must immediately update their data entry workflows to mandate the use of Procedural Code L24 in the E2M system. Because the application of this code is strictly mandatory for tracking these specific transactions, any failure to inputs the correct procedural flag during cargo lodgeent will result in processing delays or erroneous tax assessments.

Brokers and corporate compliance teams must verify that all covered line items, specifically machinery, equipment, accessories, or spare parts, are strictly destined for the sole and exclusive use of civil aviation authority operations. Clients are advised to maintain robust supporting paperwork, such as specific end-user declarations, operational certificates, and detailed equipment inventories, alongside the electronic entry. This proactive documentation is essential to survive post-clearance audits, verify exclusive operational use under the TRAIN Law amendments, and justify the zero-duty system override enabled by Code L24.

* Agency Name

Bureau of Customs (BOC)

* Issuance Title

Electronic-to-Mobile (E2M) System Procedural Code for the Implementation of Section 16 of Republic Act No. 9497, As Amended by Section 86 (BB) of Republic Act No. 10963

* Issuance Date

13 May 2026

* Link

<https://customs.gov.ph/wp-content/uploads/2026/06/2026CMC-136-2026.pdf>

