



Legal Watch

AOCG MEMO NO. 98-2026



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SUMMARY

The Bureau of Customs (BOC), through the Assessment and Operations Coordinating Group (AOCG), issued Memo No. 98-2026 to simplify and expedite the arming procedures for the Electronic Tracking of Containerized Cargo (E-TRACC) System. This issuance, which implements Section 10.9 of Customs Memorandum Order (CMO) No. 04-2020, governs export shipments originating from accredited Customs Bonded Warehouses (CBW).

Under the new procedures, CBWs must formally request the arming of an Electronic Customs Seal (ECS) at least three (3) days before stuffing cargoes. Delivery of the ECS by the service provider must occur within 24 hours of booking, and any unused seals must be returned after two days. Crucially, to prevent operational bottlenecks, the memo expands the list of authorized personnel allowed to affix the ECS. While BOC warehousemen remain the primary responsible officers, the physical presence of a BOC officer is no longer an absolute requirement during sealing. Instead, authorized E-TRACC Service Providers or designated representatives from the CBW Operator's accredited member-exporter may perform the arming, provided they are duly authorized by the District Collector and registered in the E-TRACC system. Exporters must execute an affidavit of undertaking assuming accountability for any violations, with liabilities secured either by a Warehousing Performance Bond or the CBW's General Warehousing Bond.

ACTIONABLE ADVICE

Actionable Advice: Clients operating or utilizing Customs Bonded Warehouses (CBWs) for export shipments must adapt their logistics scheduling to align with the new E-TRACC arming timelines.

* Agency Name

Bureau of Customs (BOC)

* Issuance Title

Simplifying the Arming Procedures Under the E-TRACC System for Export Shipments Covering Customs Bonded Warehouses

* Issuance Date

08 June 2026

* Link

<https://customs.gov.ph/wp-content/uploads/2026/06/2026-98-AOCG-MEMO.pdf>





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ACTIONABLE ADVICE

- **Advance Planning:** Clients must submit ECS arming requests at least three (3) days prior to cargo stuffing. If stuffing occurs outside regular office hours or on holidays, clients must budget for and pay the appropriate overtime, transportation, and meal allowances for BOC personnel.
- **Alternative Authorization:** To avoid delays when BOC personnel are unavailable, clients should immediately execute the required affidavit of undertaking to designate their own authorized officers for ECS arming. Clients must ensure these representatives receive proper training from the E-TRACC Service Provider and are officially registered with the Port's E-TRACC booking system.
- **Liability Management:** Clients must review their current surety coverage. The BOC will execute against the Warehousing Performance Bond or the operator's General Warehousing Bond (GWB) for any damages, infractions, or E-TRACC violations committed by the designated personnel during the sealing process. Strict internal controls must be implemented to ensure designated staff follow all CMO No. 04-2020 protocols perfectly, as civil, criminal, and administrative liabilities still apply.

