

# Response of the Bureau of Customs (BOC) in Facilitating Cross-Border Movement of Essential Supplies During the COVID-19 Pandemic

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## Abstract

COVID-19 pandemic is a global crisis that did not only affect humans but also the global economy, causing a lot of struggles in both the society and the government. The efficient facilitation of cross-border goods in situations like this is very essential as this provides access to food and other important goods. However, given the creation of the Joint Administrative Order (JAO) No. 01-2020, an order expediting the clearance of relief consignments that enter the Philippines during a state of calamity, questions have been raised if the implemented facilitation of cross-border goods were effective or not. Anchoring from JAO No. 01-2020, the study aimed at measuring the works done by customs brokers in facilitating the cross-border movement of essential supplies during the COVID-19 pandemic. It also assessed the level of effectiveness of the measures implemented by the Bureau of Customs (BOC) in facilitating the cross-border movement of essential supplies during COVID-19 pandemic. Employing descriptive-survey design, and snowball non-random sampling technique, the study employed 31 customs brokers as respondents of the study. All respondents have transacted or handled essential supplies from the port of entry at Ninoy Aquino International Airport (NAIA) before and during the pandemic. Frequency count and weighted mean were used to analyze the data. Based on the results, the measures stated in JAO 01-2020 were rated "applied" by the respondents. Specifically, the Duty and Tax Treatment for Relief Consignments, the Expediting Clearance and Movement of Containers, and the Regular Processing of Relief Consignment during a Local State of Calamity were all rated "applied". While the Simplified Cargo Clearance Process for Relief Consignment was rated "highly applied". In term of effectiveness, the "Duty and Tax Treatment for Relief Consignments," the "Expediting Clearance and Movement of Containers," the "Simplified Cargo Clearance Process for Relief Consignment", and "the Regular Processing of Relief Consignment during a Local State of Calamity" were all rated "effective" by the respondents. These findings suggest that the measures indicated in JAO No. 01-2020 were effectively implemented by the customs brokers. However, there may be areas for improvement, particularly in streamlining processes and addressing logistical challenges to further enhance the effectiveness and efficiency in supply chain management during crises like the COVID-19 pandemic.

**Keywords:** cross-border movement, essential supplies, COVID-19, pandemic, customs brokers, Bureau of Customs



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## INTRODUCTION

The Philippines reported its first confirmed case of COVID-19 on January 30, 2020. As part of the measures, the government has strictly implemented declarations of emergency, lockdowns, closure of schools, churches, public meeting places, businesses, and other restrictions that affect the whole country.

During the outbreak, most businesses are closed, mass transportation cannot operate, and most international flights and air travel have been restricted or stopped.

On March 11, 2020, the World Health Organization (WHO) declared COVID-19 as an epidemic. Albeit there were declarations of lockdowns, an enormous increase in the cross-border movement of relief goods (supplies, medicines, and medical equipment) was expected. The Philippine Bureau of Customs (BOC) spearheaded this requirement. Besides facilitating relief goods, they also continuously facilitate the movement of regular goods to help minimize the overall impact of the COVID-19 pandemic on the economy and the society. The

BOC was strongly urged to work out a coordinated and proactive approach with all concerned agencies to ensure the integrity and continued facilitation of the supply chain. Much to this, the government stayed vigilant in safeguarding the health of BOC frontliners so as not to cripple its workforce.

The COVID-19 pandemic posed great challenges to all the countries affected. One of which is the economic coordination and integration across all nations. This situation paved the way for the Philippines in creating the Joint Administrative Order (JAO) No. 01-2020 – an order expediting the clearance of relief consignments that enter the Philippines during a state of calamity. JAO No. 01-2020 was spearheaded by Customs Commissioner Rey Leonardo Guerrero of the Bureau of Customs (BOC), together with the heads of the Departments of Finance (DOF), Social Welfare and Development (DSWD), Department of Health (DOH), Department of Foreign Affairs (DFA), and Department of Agriculture (DA). The order took effect last March 21, 2020 (Port Calls Asia, 2020).

With the creation of JAO No. 01-2020, no import and export restrictions were implemented during the pandemic period. On the other hand, the importation of health equipment and supplies, medicines, medical equipment and devices, personal protective equipment (PPEs), surgical equipment and supplies, laboratory equipment and reagents and their packaging, medical supplies, tools, and consumables (alcohol, sanitizers, thermometers), raw materials, COVID-19 testing kits, or any other articles needed in the supply chain, such as capital equipment, spare parts, and accessories consistent with AHTN ASEAN (Association of Southeast Asian Nations Harmonized Tariff Nomenclature) were deemed critical or needed to deal with the COVID-19 public health emergency, hence, shall be exempt from duties, taxes, and fees consistent with Republic Act No. 11469, otherwise mentioned as the “Bayanihan to Heal as One Act”.

Import requirements, application, and registration processes of needed medical supplies, equipment, and protective equipment as COVID-19-critical commodities are streamlined. International trade has played a critical part amid the continuous COVID-19 widespread. As the widespread has made enormous deficiencies of essential medical equipment, numerous nations have been turning to exchange arrangements to preserve satisfactory supplies. That is why international trade confronts the challenge of speeding up imports, trades, and travel, counting vital restorative supplies, gifts, and help dispatches, whereas guaranteeing scourge prevention and providing satisfactory customs clearance, and compliance controls of items and transport workforce. To overcome these challenges, it needs the effort to be obliged on the neighborhood of the Government to make sure about and strengthen the group and circulation of basic products expected to contain and battle the pandemic, (for example, clinical supplies and equipment) and to protect about the fundamental needs (counting food, and so forth). Governments have to embrace common approaches for tending to these issues over the worldwide arrange of supply chains to maintain a strategic distance from broad financial collapse and critical supply chain disturbances. And of course, guaranteeing that transport administrations, ports, and border organizations stay operational as well as are effectively reinforced to influence the excellent difficulties they face. In conclusion, compelling collaboration, coordination, and participation among open and private partners inside the most modest sum levels are reaching to be a key.

With these stipulations, and anchoring from JAO No. 1-2020, the study aimed at measuring the works done by customs brokers in facilitating the cross-border movement of essential supplies during the COVID-19 pandemic. It also assessed the effectiveness of the measures implemented by the BOC in facilitating cross-border movement of essential supplies during the COVID-19 pandemic.

## LITERATURES

**Trade Facilitation in Times of Crisis.** In the midst of the COVID-19 pandemic, trade facilitation emerged as a beacon of resilience and adaptation. As countries grappled with lockdowns and supply shortages, the Bureau of Customs in the Philippines spearheaded efforts to expedite customs processing (Medenilla, 2020). Leveraging digitalization, they streamlined procedures to ensure the uninterrupted flow of essential goods across borders (Grainger et al., 2019). Despite the challenges, trade facilitation mechanisms proved robust, demonstrating their ability to adapt to unforeseen circumstances (Bayhaqi et al., 2019). Through innovation and flexibility, governments and organizations navigated the crisis, underscoring the crucial role of trade facilitation in maintaining economic stability in times of turmoil.

**Public Health Imperatives in Trade Facilitation.** Amidst the global health crisis, the connection between public health and trade facilitation became increasingly evident. Tariff exemptions and expedited clearance procedures were implemented to ensure the timely delivery of vital medical supplies and personal protective equipment (Ugaz & Sun, 2020). Governments prioritized public health imperatives, balancing trade efficiency with the need to safeguard citizen well-being (OECD, 2020). This intersection demonstrated the interconnectedness of trade facilitation and public health outcomes, highlighting the importance of coordinated efforts to address emergent challenges (Chandra et al., 2020).

**Government Responses and Policy Implications.** In response to the COVID-19 pandemic, governments and international organizations enacted various measures to support trade facilitation. Tariff relief, duty deferrals, and selective quarantines were among the strategies implemented to mitigate the economic impact of the crisis (Turner, n.d.). These measures carried significant policy implications, emphasizing the need for resilience and innovation in trade processes (NEDA, 2020).

As countries embraced digitalization and automation, they sought to enhance efficiency and adaptability in the face of future crises (Weerth, 2020). Hence, through collaborative efforts and proactive policymaking, governments navigated the challenges posed by the pandemic, paving the way for a more resilient and agile trade landscape. This scenario was actually initiated and put into action during this pandemic.

## METHODOLOGY

**Research Design.** The study employed descriptive-survey design as it only assessed the works done by customs brokers in facilitating the cross-border movement of essential supplies during the COVID-19 pandemic. It also assessed the effectiveness of the measures implemented by the BOC in facilitating cross-border movement of essential supplies during the COVID-19 pandemic.

**Data Source.** A total of thirty (31) Licensed Customs Broker (LCBs) served as respondents of the study. They were involved in transacting essential supplies at Ninoy Aquino International Airport (NAIA). These individuals were knowledgeable about rules and regulations governing the movement of goods across borders. They also possessed expertise in arranging transport documents and assessing duties and taxes on goods. Importantly, they acted as declarants responsible for submitting necessary documents to customs and applying for entry of imported goods.

The researchers utilized snowball sampling technique in selecting the respondents. This sampling technique was used to get referrals of samples necessary for collecting rich and manageable information to evaluate the effectiveness of Bureau of Customs' implemented measures in facilitating the cross-border movement of essential goods during the pandemic, as carried out by Licensed Customs Brokers.

**Instrumentation.** The study employed 2 sets of survey questionnaire serving as primary instruments in gathering the data for the study.

The first set is a 12-item questionnaire encompassing indicator statements to assess the implemented measures in facilitating the cross-border movement of essential goods. While the second set is another 12-item questionnaire aimed at eliciting the effectiveness of the implemented measures. The questions were carefully crafted to be sufficiently detailed in gathering the required information.

**Data Analysis.** Data gathered were analyzed and interpreted using Statistical Package for Social Science (SPSS v.20). To treat the data, frequency count and weighted mean were used. These analyses pinpointed areas from the measures where improvement was necessary.

## RESULTS

**Measures Applied by Customs Brokers.** Table 1 presents the measures applied by the companies to facilitate cross-border movement of essential supplies during pandemic, as anchored from JAO No.1-2020. As to duty and tax treatment, the respondents conformed that their company “applied” all the statements indicated, as reflected by the average weighted mean of 3.20. In terms of expediting clearance and movement of containers, the statement “giving priority processing to arriving cargoes, particularly food, medicine, medical and basic necessities” was given the highest weighted mean of 3.50 (highly applied). All other statements were rated “applied.” Expediting clearance and movement of containers was rated with an average weighted mean of 3.19 (applied).

In terms of duty and tax treatment, it could be seen that the respondents’ companies applied Section 4.1 of JAO No.1-2020, which is the Duty and Tax Treatment of Relief Consignments. These exempts donated goods and relief consignments, such as, but not limited to food, medicines, medical supplies, clothing and other in-kind donations, equipment, and material for shelters from payment of duties and taxes.

**Table 1**  
*Measures under JAO No.1 - 2020 that Customs Brokers and Importers Use*

Measures Applied	Weighted Mean	Descriptive Interpretation
1. In terms of duty and tax treatment, our company applied the measure of:		
a. Exemption of manufacturers of health-related equipment and supplies from import duties, taxes and other fees.	3.15	Applied
b. Exemptions for imported donated goods intended for the national government or its agencies from donor's tax.	3.21	Applied
c. Importers tax-free liabilities when importing essential supplies such as Personal Protective Equipment, Medical Equipment, Consumables, Common Medicines, COVID-19 testing kits etc.	3.24	Applied
<i>Average Weighted Mean</i>	<i>3.20</i>	<i>Applied</i>
2. Based on JAO 01-2020		
2.1 In terms of expediting clearance and movement of containers, our company applied the measure of:		
a. Giving priority processing to arriving cargoes, particularly food, medicine, medical and basic necessities.	3.50	Highly Applied
b. Putting in place the Philippine International Humanitarian Assistance Reception Center One-Stop Shop (PIHARC-OS5) as facilitator of imports of testing kits, medical supplies, and other products essential to the country's battle against COVID-19.	3.03	Applied
c. Exempt importers of PPE's and medical equipment from presenting documents such as the Certificate of Product Notification (CPN) or Certificate of Product Registration from the FDA.	3.12	Applied
d. One-stop shop in accelerating the Bureau's release of donated and other relief goods.	3.12	Applied
<i>Average Weighted Mean</i>	<i>3.19</i>	<i>Applied</i>
2.2 In terms of Simplified Cargo Clearance Process for Relief Consignment, our company applied the measure of:		
a. Lodging, registering, and checking of the goods declaration and supporting documents to Informal Entry Division prior to the arrival of the goods.	3.47	Highly Applied
b. Allowing the filing of Provisional Goods Declaration to immediately clear goods while the exemption is in process.	3.88	Highly Applied
c. New rules of allowing essential supplies to be cleared beyond the designated business hours and outside customs premises.	2.91	Applied
d. Allowing examination of goods in exceptional circumstances such as when a shipment is covered by an alert order.	3.24	Applied
<i>Average Weighted Mean</i>	<i>3.38</i>	<i>Highly Applied</i>
2.3 In terms of Regular Processing of Relief Consignment during a Local State of Calamity, our company applied the measure of:		
a. Processing of Relief Consignments entered during a local state of calamity through regular procedures when processing donations.	3.09	Applied
<i>Average Weighted Mean</i>	<i>3.09</i>	<i>Applied</i>
<i>Overall Average Weighted Mean</i>	<i>3.21</i>	<i>Applied</i>

Though all are “applied,” it should be noted from the responses that the measure stated in statement C, “Importers tax-free liabilities when importing essential supplies such as Personal Protective Equipment (PPE), consumables, common medicines, COVID-19 testing kits, etc.”, got the highest weighted mean of 3.24. And statement A, “Exemption of manufacturers of health-related equipment and supplies from import duties, taxes and other fees,” got the lowest with 3.15. These measures are being practiced in other countries too such as Japan and Canada. This is to ensure the steady supply of PPE’s and other medical supplies in the country that are deemed critical. The World Customs Organization (WCO) also released a Secretariat Note including this measure suggesting its member countries to apply this provision. According to Customs Gazette (2020), exempting relief consignments from duties and taxes aims to expedite customs clearance for urgently needed health equipment and supplies by the country's citizens, especially our frontliners. This is done to support them and make sure that they have the things they needed to protect themselves and save their patients from COVID-19.

In terms of expediting clearance and movement of containers, the statement, "giving priority processing to arriving cargoes, particularly food, medicine, medical and basic necessities," was given the highest weighted mean of 3.50 (highly applied). Pertinent to Secretary of Finance, the process is to facilitate, in the most expeditious manner possible, the simplified release of imported critical or needed equipment or supplies for the fast release of shipments. To relieve the impacts of COVID-19 pandemic, the Philippines is quite possibly the most influenced nation with actualized brief crisis measures to react to the emergency. The governments need to make sure about adequate supplies for the nation; to help the people for surviving in this pandemic, and the economy in the downfall. With the continuous process of trade flow, the economy can survive in this crisis that is happening until now. On the other hand, the statement "Putting in place the Philippine International Humanitarian Assistance Reception Center One-Stop Shop (PIHARC-OSS) as facilitator of imports of testing kits, medical supplies and other products essential to the country's battle against COVID-19" was given the lowest weighted mean of 3.03 (applied). According to the Bureau of Customs (BOC, 2020), putting in place the Philippine International Humanitarian Assistance Reception Center One-Stop Shop (PIHARC-OSS) will serve as the facilitator for the importation of testing kits, medical supplies, and other equipment essential to the country's battles against COVID-19. The PIHARC-OSS as facilitator of COVID-19 will operate 24/7 during the entire response period and will be responsible for the expedited release of testing kits, medical supplies, and similar goods from customs custody. And for the facilitation of the issuance of permits, licenses, documentations, and entitlement of entry as a relief consignment including their expedited release from customs custody. The reasons why it has lowest weighted mean are the numerous responsibility and shipment that they need to accomplish and settle for a day, and because of the workload that they have, they do not give too much attention on the other responsibilities that they need to mend.

In terms of Simplified Cargo Clearance Process for Relief Consignment, the statement "allowing the filing of Provisional Goods Declaration to immediately clear goods while the exemption is in process." was given the highest weighted mean of 3.88 (highly applied). In order to facilitate the quick release of relief consignments during pandemic, the World Customs Organization (2020) recommended the lodging of a provisional goods declaration if declarant does not have all the information required to make the goods declaration prior to the arrival of relief consignments. It appears therefore that during this health emergency, provisional goods declaration was highly applied because essential supplies are those classifiable under regulated goods which needed permits/clearances to release provided that obtaining permits/clearances from the regulatory agencies would take several days. On the other hand, the statement "new rules of allowing essential supplies to be cleared beyond the designated business hours and outside customs premises" was given the lowest weighted mean of 2.91 (applied). One reason could be that Customs must still find if the request is deemed to be valid and the availability of the resources needed for the facilitation. As indicated by the World Customs Organization (2020), allowing goods to be cleared beyond designated business hours and outside customs premises would incur additional expenses which includes travelling expenses of customs officers and overtime or other related charges. Simplified cargo clearance process of relief consignment was rated with an average weighted mean of 3.38 (highly applied). Likewise, the provision of World Customs Organization (2011) stated that simplified procedure for the rapid clearance of relief consignments across international borders help to ensure that the aid reaches the victims in times of need.

As to Regular Processing of Relief Consignment during a Local State of Calamity, the respondents' companies have indicated that they applied (WM=3.09) "Processing of Relief Consignments entered during a local state of calamity through regular procedures when processing donations". Though these goods are



necessary it must undergo the regular procedures to protect the government's revenues and make sure of consumers' safety. According to Customs Gazette (2020), the donations of relief consignments must satisfy provided conditions of the regulatory agencies. In general, the measures stated were rated with an overall average weighted mean of 3.21 and is interpreted as applied.

**Effectiveness of the Measures Applied by Customs Brokers and Importers.** Table 2 shows the effectiveness of the measures applied by the companies to facilitate cross-border movements of essential supplies during pandemic. It can be seen from the table that in terms of Duty and Tax Treatment of Essential Supplies, the statement "Implementation measure of exemption of manufacturers of health-related equipment and supplies from import duties, taxes and other fees to ensure the availability of essential supplies" was rated with the highest effectiveness of 3.32 (extremely effective). All other statements related to this area were rated "effective." The measures related to Duty and Tax Treatment of Essential Supplies were perceived as "effective" as reflected by the average weighted mean of 3.20.

In terms of duty and tax treatment, it could be seen that the Customs Brokers and Importers find the measure "exemption of manufacturers of health-related equipment and supplies from import duties, taxes and other fees to ensure the availability of essential supplies" extremely effective with a weighted mean of 3.32. And the statement "implementation of exemptions for imported donated goods intended for the national government or its agencies from donor's tax" got the lowest mean of 3.03 but still rated as effective. It appears therefore that the response is helpful to sustain the rising demand and maintain the relief and essential supplies in the domestic market. Taxation should never hinder humanitarian efforts, especially now that we are in a state of national public emergency while fighting a pervasive and fatal enemy (Dulay, 2020, as cited in Department of Finance, 2020). This was supported by several orders such as the JAO 01-2020, CAO 07-2020, and

Republic Act 11469 or "Bayanihan to Heal as One Act", all implementing exemption on duties and taxes for relief consignments.

**Table 2**  
*Effectiveness of the Measures under JAO No.1-2020 that Customs Brokers and Importers Use*

Effectiveness of the Measured Applied	Weighted Mean	Descriptive Interpretation
<b>1. Duty and Tax Treatment of Essential Supplies:</b>		
a. Implementation measure of exemption of manufacturers of health-related equipment and supplies from import duties, taxes and other fees to ensure the availability of essential supplies	3.32	Extremely Effective
b. Implementation of exemptions for imported donated goods intended for the national government or its agencies from donor's tax	3.03	Effective
c. Implemented measure of importers tax-free liabilities when importing essential supplies such as Personal Protective Equipment, Medical Equipment, Consumables, Common Medicines, COVID-19 testing kits etc?	3.24	Effective
<i>Average Weighted Mean</i>	<i>3.20</i>	<i>Effective</i>
<b>2. Based on JAO 01-2020</b>		
<b>2.1 Expediting clearance and movement of containers:</b>		
a. Giving priority processing to arriving cargoes, particularly food, medicine, medical and basic necessities	3.50	Extremely Effective
b. Measures regarding putting in place the Philippine International Humanitarian Assistance Reception Center One-Stop Shop (PIHARC-OSS) as facilitator of imports of testing kits, medical supplies and other products essential to the country's battle against COVID-19	3.24	Effective
c. To exempt importers of PPE's and medical equipment from presenting documents such as the Certificate of Product Notification (CPN) or Certificate of Product Registration from the FDA	2.97	Effective
d. One-stop shop in accelerating the Bureau's release of donated and other relief goods	3.21	Effective
<i>Average Weighted Mean</i>	<i>3.23</i>	<i>Effective</i>
<b>2.2 Simplified Cargo Clearance Process for Relief Consignments</b>		
a. Lodging, registering and checking of the goods declaration and supporting documents to Informal Entry Division prior to the arrival of the goods.	3.12	Effective
b. Allowing the filing of Provisional Goods Declaration to immediately clear goods while the exemption is in process.	3.12	Effective
c. New rules of allowing essential supplies to be cleared beyond the designated business hours and outside customs premises.	2.88	Effective
d. Allowing examination of goods in exceptional circumstances such as when a shipment is covered by an alert order	3.09	Effective
<i>Average Weighted Mean</i>	<i>3.05</i>	<i>Effective</i>
<b>2.3 Regular Processing of Relief Consignment during a Local State of Calamity</b>		
How effective does BOC's implemented measure in terms of:		
a. Processing of Relief Consignments entered during a local state of calamity through regular procedures when processing donations.	3.00	Effective
<i>Average Weighted Mean</i>	<i>3.00</i>	<i>Effective</i>
<b>Overall Average Weighted Mean</b>	<b>3.12</b>	<b>Effective</b>

As to Expediting clearance and movement of container, the statement "giving priority processing to arriving cargoes, particularly food, medicine, medical and basic necessities" was given the highest weighted mean of 3.50 (highly effective). All other statements were rated "effective". As a whole, expediting clearance and movement of containers was rated with an average weighted mean of 3.23 (effective). Based upon to World Health Organization (WHO) (2020), Have a list of measures that Customs can implement to facilitate the cross-border movement of relief and essential supplies. Coordinate and cooperate with other government agencies with the objective of speeding up the clearance of relief goods. And prioritize the clearance of relief consignments on the basis of a list of essential items. It is important to guarantee that accessibility of goods through trade facilitation. Keeping up alleviation and essential supplies to the domestic market gets significant. Trade measure is essential when

the requirement for the quick and productive progression of goods gets gainful. There is a requirement for the smooth progression of merchandise just like the handling import grants for essential supplies. On the other hand, the statement "to exempt importers of PPE's and medical equipment from presenting documents such as the Certificate of Product Notification (CPN) or Certificate of Product Registration from the FDA", was given the lowest weighted mean of 2.97 (effective). One of the measures implemented was the issuance of Advisory 2020-420 by FDA which includes expediting the Customs processing of PPEs like face masks, shoe covers, gloves, head covers and gowns (Medenilla, 2020). These goods are all treated as priority as needed products to deal with the current crisis. The form Certificate of Product was one of the requirements to serve as a proof of entitlement to tax duty and exemptions and clearance for release. Before you can start selling food items, or drugs in the Philippines, you need to secure first a Certificate of Product Registration (CPRs) from the Food and Drug Administration (FDA). If you release product without CPRs, it is illegal, but once FDA is notified, they will issue a cease-and-desist order. They will take your products off the market and require you to pay fines and process CPRs for your products that were taken off the shelves.

In terms of Simplified Cargo Clearance Process for Relief Consignment, the statements "lodging, registering and checking of the goods declaration and supporting documents to informal entry division prior to the arrival of the goods," and "allowing the filing of Provisional Goods Declaration to immediately clear goods while the exemption is in process," were both given the highest weighted mean of 3.12 (effective). It should be noted from the responses that pre-arrival processing of the goods declaration and allowing the provisional goods declarations are responses that helps to speed up and streamline the release and clearance of essential goods during pandemic. According to Ugaz and Sun (2020), these measures could prove relevant in further facilitating the process of essential supplies during pandemic and would benefit border

agencies to pre-assess, identify, and prioritize import procedures. On the other hand, the statement "new rules of allowing essential supplies to be cleared beyond the designated business hours and outside customs premises" was given the lowest weighted mean of 2.88 (effective). Customs will be able to comply with such requests only insofar as staff and any necessary facilities can be made available (WCO, 2011). Simplified cargo clearance process of relief consignment was rated with an average weighted mean of 3.05 (effective). It should be noted from the responses that simplification of the customs clearance processes for essential supplies is one of the best practices that could help prevent delays in facilitating cross-border movement of goods.

In terms of Regular Processing of Relief Consignment during a Local State of Calamity, results show that "Processing of Relief Consignments entered during a local state of calamity through regular procedures when processing donations" is effective with a weighted mean of 3.00. In this way, the BOC did not just protect the revenue of the government and the safety of the consumers but also made sure that these goods will go to those who are really in need. The relief consignments must satisfy provided conditions first. And these must be imported only during a state of calamity and must be for free distribution or use of the affected population (BOC, 2020).

Finally, as to Regular Processing of Relief Consignment during a Local State of Calamity, the statement "processing of Relief Consignments entered during a local state of calamity through regular procedures when processing donations" was given weighted mean of 3.00 (effective). Regular processing of relief consignment was rated with an average weighted mean of 3.00 (effective).

As a whole, the respondents perceived that the measures applied by their companies to facilitate cross-border movements of essential supplies during the pandemic are "effective" as reflected by the overall average weighted mean of 3.12.

## DISCUSSION

In terms of duty and tax treatment, the respondents indicated that their companies applied various measures outlined in JAO No.1-2020, such as exemption of manufacturers from import duties and taxes, tax-free liabilities for importing essential supplies, and exemptions for imported donated goods from donor's tax. These measures were perceived as applied, with certain aspects rated highly effective, such as tax-free liabilities for essential supplies.

Regarding the expediting clearance and movement of containers, giving priority processing to arriving cargoes, particularly food, medicine, and basic necessities, was rated as highly effective. However, other measures, such as the establishment of the Philippine International Humanitarian Assistance Reception Center One-Stop Shop, were rated lower in effectiveness, possibly due to workload and resource constraints.

The simplified cargo clearance process for relief consignments also showed effective results, particularly in allowing the filing of provisional goods declarations and lodging, registering, and checking goods declaration prior to arrival. However, new rules allowing essential supplies to be cleared beyond designated business hours received a lower effectiveness rating, likely due to logistical challenges.

In terms of regular processing of relief consignments during a local state of calamity, the respondents indicated that their companies applied regular procedures, ensuring compliance with regulations while expediting the processing of donations.

These findings suggest that the measures implemented by customs brokers have contributed to the effective facilitation of cross-border movement of essential supplies during the pandemic. However, there may be areas for improvement, particularly in streamlining processes and addressing logistical challenges to further enhance effectiveness and efficiency

in supply chain management during crises like the COVID-19 pandemic.

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