



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

CUSTOMS MEMORANDUM ORDER
NUMBER 26-97

NOV 07 1997

To: All Collectors of Customs
All Service/Division Chiefs
All Customs Brokers, Importers
All Others Concerned

Subject: Procedures to be followed in the Payment of Import Processing Fee (IPF)
and Pre-shipment Inspection Fee (PSIF) Pursuant to Executive Order No.
444 and CAO 4-97

1. **OBJECTIVE:**

To facilitate the clearance process of shipments covered by Section 7 of EO 444 as implemented by CAO 4-97.

2. **SCOPE:**

This Order shall cover all shipments imported into the Philippines which are bound for duty free shops/outlets as well as for trading warehouses catering to duty free shops/outlets.

3. **ADMINISTRATIVE PROVISIONS:**

- 3.1 The Pre-Shipment Inspection Fee and Import Processing Fee must be paid by the importer/broker prior to filing of the import entry at the Bureau of Customs only at the designated IN-HOUSE banks as follows:

Landbank of the Phils. - MICP, NAIA, Subic and Clark
Philippine National Bank - POM

- 3.2 Collection by designated in-house banks of the fees provided for in this order shall be handled as with other collections being made by them for the Bureau of Customs.

4. **OPERATIONAL PROVISIONS:**

- 4.1 The importer/broker shall present the accomplished IEIRD, the CRF and the supporting documents to the designated in-house bank and pay the PSIF and IPF. A BCOR shall be issued stating therein the name of the company/operator, the IEIRD No. and the amount of payment. Unless amended, IPF shall be P250.00 while the PSIF shall be the amount appearing in the CRF converted into peso using the exchange rate prescribed under CMO 24-95.

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- 4.2 For banks with the ACOS Telling system in place, the bank teller shall utilize the ACOS terminal for the input of payment details into the system and generation of the corresponding BCOR. The BCOR must also contain a breakdown of the IPF and PSI fee.
- 4.3 For ports of entry without the Telling System, the BCOR shall be issued manually following existing procedures.
- 4.4 In either case (4.2 or 4.3), the BOC copy of the BCOR must be attached to the entry.
- 4.5 The Office of the Deputy Collector for Operations, prior to the lifting of duty stop, shall make a verification as to whether or not the IPF and PSIF have been paid for utilizing the ACOS terminal specifically put up for the purpose. For ports without the Telling System, the original of the OR must be presented for authentication of the copy attached to the entry.

5. **EFFECTIVITY:**

This Order shall take effect _____.


GUILLERMO L. PARAYNO JR.
Commissioner