



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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Date AUG 10 2021

CUSTOMS MEMORANDUM ORDER (CMO)
No. 27-2021

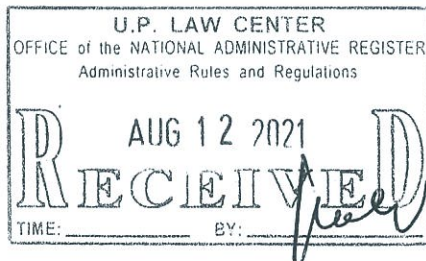
SUBJECT: AMENDMENT TO CMO NO. 18-2021 TO EXPAND THE COVERAGE IN THE ESTABLISHMENT AND UTILIZATION OF PREPAYMENT ACCOUNTS

1. To simplify payment of fees and charges for express shipments covered under transit procedures, **Section 3.3 of CMO No. 18-2021** is hereby amended to be read as follows:

3.3. *The following stakeholders can open prepayment accounts for their respective goods declaration:*

Type of Entry	Stakeholders
Consumption (Formal)	Accredited Importer
Transit (including shipments from local ports to free zones)	Accredited Importer and <u>Air Express Cargo Operators</u>
Warehousing	Accredited Importer
Export	Accredited Exporter
Informal Entry	Small Value Importer and Air Express Cargo Operators

- All other provisions of CMO No. 18-2021 not inconsistent herewith shall remain full force and effect.
- This Order shall take effect immediately. The Office of National Administrative Register (ONAR) of the UP-Law Center shall be provided three (3) certified copies of this Order.



[Signature]
REY LEONARDO B. GUERRERO
Commissioner
AUG 10 2021