



# CITIZEN'S CHARTER

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## **VISION**

*A modernized and efficient customs administration that every Filipino can trust and be proud of.*

## **MISSION**

- *To assess and collect lawful revenues efficiently*
- *To effectively curb illicit trade and all forms of customs fraud*
- *To facilitate trade in a secured manner*
- *To implement relevant technology for an efficient and effective customs management aligned with the international customs best practices*
- *To promote professionalism and integrity in the service*

## **GUIDING PRINCIPLES**

- *Commitment to the delivery of high quality services to our transacting public.*
- *Enhanced use of modern management techniques such as electronic transactions, compliance audit and risk management.*
- *Focus on personnel as the driving force in the achievement of our missions.*
- *Consideration of relevant international instruments, conventions, agreements such as the Revised Kyoto Convention and others promulgated by WCO, WTO, APEC, ASEM, and ASEAN.*

## **VALUES**

### *As a Customs Administration we are committed to:*

- *Professionalism and Integrity*
- *Transparency and Accountability*
- *Consistency and Simplicity*
- *Vigilance and Dynamism*
- *Be responsive to the needs of the community and industry*

### *As a Customs personnel we are committed to be:*

- *Competent and Efficient*
- *Accountable and Responsible*
- *Honest and Dedicated*
- *Firm and Fair*
- *Helpful and Courteous*
- *Simple in lifestyle*

## **STRATEGIC GOALS**

- *Collected lawful revenues*
- *Improved information sharing on intelligence and enforcement matters*
- *Strengthened enforcement*
- *Enhanced security and facilitation of international trade supply chain*
- *Improved level of compliance of stakeholders*
- *Implemented and applied international customs best practices*
- *Improved customs management through modernized technology*
- *Delivered targeted capacity building and welfare programs*

# FRONTLINERS COMMITMENT TO SERVICE

*I am customs officer and a frontliner  
I am sworn to serve the public  
with utmost care, fidelity and promptness.  
I will perform my duty with excellence  
to the best of my ability.*

*As a public servant,  
I will uphold the time-honored principle  
that public service is a public trust.*

*I will discharge my duties  
with the highest degree of professionalism,  
intelligence and skill*

*I will serve with courtesy, act with fairness and sincerity,  
and provide efficient service to everyone.*

*I will not discriminate against anyone  
regardless of race, creed or political affiliation.*

*As a frontliner of the Bureau of Customs  
I will serve with honor and dignity.*

*So, help me God.*

<b>Bureau of Customs List of Services</b>				
TYPE OF FRONTLINE SERVICE	FEE/S	FORMS	PROCESSING TIME (UNDER NORMAL CIRCUMSTANCES PER TRANSACTION)	PERSON RESPONSIBLE /LOCATION
<b>IMPORT TRANSACTIONS</b>				
<b>1. Processing of Consumption Entry:</b>				
a. Green lane	P305.00 – Cost of Form with CDS	BC Form 236	32 mins	Customs Officers, Formal entry Division/Equivalent Division, POM; MICP and NAIA
b. Yellow Lane	P305.00 – Cost of Form with CDS	BC Form 236	57 mins	Customs Officers, Formal Entry Division/Equivalent Division, POM; MICP and NAIA
c. Red Lane	P305.00 – Cost of Form with CDS	BC Form 236	2 hrs & 35 mins	Customs Officers, Formal Entry Division/Equivalent Division, POM; MICP and NAIA
<b>2. Processing of warehousing entry:</b>				
a. Green Lane	P305.00 – Cost of Form with CDS	BC Form 236	50 mins	Customs Officers, Formal Entry Division/Equivalent Division, POM; MICP and NAIA
b. Yellow Lane	P305.00 – Cost of Form with CDS	BC Form 236	1 hr & 30 mins	Customs Officers, Warehousing Assessment Division/Equivalent Division, POM; MICP and NAIA
c. Red Lane	P305.00 – Cost of Form with CDS	BC Form 236	2 hrs & 30 mins	Customs Officers, Warehousing Assessment Division/Equivalent Division, POM; MICP and NAIA
3. Processing of Informal Entry Declaration	P295.00 – Cost of Form with CDS	BC Form 117	3 hrs & 22 mins	Customs Officers, Warehousing Assessment Division/Equivalent Division, POM; MICP and NAIA
4. Release of imported goods through postal stations	CDS-P115.00	BC Form 116	45 mins	Customs Officers, Informal entry Division/Equivalent Division, POM, MICP and NAIA
5. Entrance Formalities for Arriving International Vessel	CDS-P115.00	Documents required to be submitted for entrance of vessels	1 hr & 5 mins	COO III/Customs Postal Stations in all ports
6. Clearance Formalities for Departing International Vessel	CDS-P115.00	Documents required to be submitted for entrance of vessels	1 hr	Customs Boarding Officer, Piers & Inspection Division, POM and MICP

7. Processing of Transhipment Permit (Local)	Cost of Form with CDS-P295.00 plus CSF (\$10-1x40; \$5-1x20)	BC Form 199	43 mins	Customs Boarding Officer, Piers & Inspection Division, POM and MICP
8. Approval of Special Permit to Discharge	CDS-P115.00	Letter-request	19 mins	Customs Operating Officers, Office of the Deputy collector for Operations, POM & MICP
9. Approval of special Permit to Load	CDS-P115.00	Letter-request	19 mins	Customs Operating Officers, Office of the Deputy collector for Operations, POM & MICP
10. Processing of CBW Operations				
a. Processing of Requisition slip	None	Requisition Slip Form	30 mins	Staff, CBW Operating Divisions/equivalent division, POM, MICP & NAIA
b. Processing for Extension of Period of Storage	CDS-P115.00	Letter-request	45 mins	Staff, CBW Operating Divisions/equivalent division, POM, MICP & NAIA
c. Application of Disposition of Wastages By payment By condemnation By re-exportation	None	Letter-request	2 hrs & 25 mins 2 hrs & 35 mins 2 hrs & 55 mins	Staff, CBW Operating Divisions/equivalent division, POM, MICP & NAIA
EXPORT TRANSACTIONS				
1. Processing of Export Declaration and Issuance of Certificate of Identification	CDS-P115.00	ED Form	31 mins	Customs Operations Officer, Export Division/ Equivalent Division, POM, MICP & NAIA
2. Issuance of Certificate of Origin with Pre-exportation Evaluation of Goods	None	CO Form	5 days, 2 hrs & 8 mins	Customs Operations Officer, Export Division/ Equivalent Division, POM, MICP & NAIA
3. Processing of Certificate of Origin	None	CO Form	17 mins	Customs Operations Officer, Export Division/ Equivalent Division, POM, MICP & NAIA
4. Issuance of Certificate of Shipment	CDS-P115.00	Certificate of Shipment Form	1 day & 14 mins	Customs Operations Officer, Export Division/ Equivalent Division, POM, MICP & NAIA
AIRPORT OPERATIONS				
1. Processing of Customs Baggage Declaration for Incoming Passengers	None	Customs Baggage Declaration	4 mins	Customs Operations Officer III/Arrival Operations Division, NAIA
2. Processing of Customs Baggage Declaration for incoming passengers with payment of customs duties and taxes	None	Customs Baggage Declaration	13 mins	Customs Operations Officer III/Arrival Operations Division, NAIA

3. Processing of Customs Baggage Declaration for incoming passengers with issuance of Held Baggage Receipt	None	Customs Baggage Declaration	14 mins	Customs Operations Officer III/Arrival Operations Division, NAIA
4. Processing of Customs Baggage Declaration for incoming passengers with Currency Declaration	None	Customs Baggage Declaration	10 mins	Customs Operations Officer III/Arrival Operations Division, NAIA
5. Processing of Customs Baggage Declaration for incoming passengers with Issuance of Re-Export Commitment	None	Customs Baggage Declaration	10 mins	Customs Operations Officer III/Arrival Operations Division, NAIA
6. Cancellation of Re-Export Commitment for departing passengers	None	Copy of duly issued Re-export Commitment	5 mins	Customs Operations Officer/Departure Operations Division, NAIA
7. Cancellation of Re-export Commitment with cash bond for departing passengers	None	Copy of duly issued Re-export Commitment	15 mins	Customs Operations Officer/Departure Operations Division, NAIA
8. Processing of Foreign Current Declaration for departing passengers	None	Foreign Currency Declaration Form	3 mins	Customs Operations Officer/Departure Operations Division, NAIA
9. Issuance of Certificate of Identification for departing passengers	CDS-P115.00	BC Form 49-Certificate of Identification	31 mins	Customs Operations Officer/Departure Operations Division, NAIA
10. Processing of Special Permit to Load for departing passengers	CDS-P115.00	BC Form 45-Special permit to load	5 mins	Customs Operations Officer/Departure Operations Division, NAIA
11. Entrance Formalities for incoming international aircraft	None	Documents required for entrance of aircraft	27 mins	Customs Boarding Officer/Aircraft Operations Division, NAIA
12. Clearance Formalities for departing international aircraft	None	Documents required for clearance of aircraft	10 mins	Customs Boarding Officer/Aircraft Operations Division, NAIA
OTHER TRANSACTIONS				
1. Processing of Tax Exemption Certificates	None	Tax Exemption Certificate from DOF with ATRIG/ MAVIC/ Embassy Guarantee, as applicable	1 hr & 10 mins	Customs Officers/Tax Exempt Division, OCOM
2. Issuance of Clearance of No Pending Case by the Legal Service	None	Letter-request	10 mins	Staff, Prosecution & Litigation Division
3. Issuance of Clearance of No Pending Case by the CIIS	None	Letter-request	3 hrs	Staff, Customs Intelligence & Investigation Service

4. Processing of application for Drawback (One Stop Shop Drawback Center)	None	Letter-request with supporting documents	4 days & 52 mins	Staff, Tax Credit Committee, Office of the Commissioner
5. Processing of the request for the utilization of BOC approved TCC	None	Letter-request with supporting documents	1 day, 4 hrs & 35 mins	Staff, Tax Credit Committee, Office of the Commissioner
6. Processing of the request for the utilization of TCC jointly issued by BOC-OSS	None	Letter-request with supporting documents	1 day, 3 hrs & 55 mins	Staff, Tax Credit Committee, Office of the Commissioner
7. Processing of Application for Special Revalidation of TCC with the Tax Credit Committee	50k and below - <b>Php 500</b> Over 500k-100k - <b>Php 600</b> Over 100k-200k - <b>Php 700</b> Over 200k-300k - <b>Php 800</b> Over 300k-400k - <b>Php 900</b> Over 400k-500k - <b>Php 1000</b> Over 500k-750k - <b>Php 1500</b> Over 750k-1M - <b>Php 2000</b> Over 1 M-Php3000 <b>Php 115.00</b>	Application	4 days, 1 hr & 23 mins	Tax Credit Committee, Accounting Division
8. Processing of Application for Special Revalidation of TCC District Collector's Office (Reduction of Duty Rate)	50k and below - <b>Php 500</b> Over 500k-100k - <b>Php 600</b> Over 100k-200k - <b>Php 700</b> Over 200k-300k - <b>Php 800</b> Over 300k-400k - <b>Php 900</b> Over 400k-500k - <b>Php 1000</b> Over 500k-750k - <b>Php 1500</b> Over 750k-1M - <b>Php 2000</b> Over 1 M-Php3000 <b>Php 115.00</b>	Application	8 days, 2 hrs & 40 mins	OCOM, Revenue Accounting Division, Collection Service, Accounting Division, Tax Credit Committee
9. Processing of Application for VAT Refund through Tax Credit	50k and below - <b>Php 500</b> Over 500k-100k - <b>Php 600</b> Over 100k-200k - <b>Php 700</b> Over 200k-300k - <b>Php 800</b> Over 300k-400k - <b>Php 900</b> Over 400k-500k - <b>Php 1000</b> Over 500k-750k - <b>Php 1500</b> Over 750k-1M - <b>Php 2000</b> Over 1 M-Php3000 <b>Php 115.00</b>	Application	10 days, 4 hrs & 23 mins	Staff Accounting Division, Accounting Revenue Division, Tax Credit Committee, Collection Service

**FORMAL ENTRY DIVISIONS/EQUIVALENT UNITS  
PORT OF MANILA; MICP; NAIA**

**PROCESSING OF CONSUMPTION ENTRY - GREEN LANE CHANNEL**

**SCHEDULE OF AVAILABILITY OF SERVICE:**

Monday - Friday  
8:00 AM - 5:00 PM

**WHO MAY AVAIL OF THIS SERVICE:**

IMPORTERS, BROKERS, AUTHORIZED REPRESENTATIVES

**WHAT ARE THE REQUIREMENTS:**

**1. Documentary Requirements:**

- Duly accomplished Import Entry and Internal Revenue Declaration (BC Form 236)
- Commercial Invoice
- Packing List
- Bill of Lading
- Permits or Clearances, (for regulated import commodity)

**2. Payment of duties and taxes to Authorized Agent Bank (AAB)**

**3. Electronic lodgment of IEIRD through VASP**

**HOW TO AVAIL OF THE SERVICE:**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Submit IEIRD with attached documents to the Entry Processing Unit (EPU) and Collection Division.	Receive hard copy of IEIRD which had already been filed through the VASP.	1 minute	EPU Staff, Collection Division	Cost of BC Form 236	BC Form 236
2		<ol style="list-style-type: none"> <li>Segregate copies of IEIRD for distribution to other government agencies and offices concerned;</li> <li>Validate/check completeness and authenticity of documents;</li> <li>Stamp Section Number;</li> <li>Forward documents to COO V, Import Specialist Team, Formal Entry Division</li> </ol>	5 minutes	EPU Staff, Collection Division		

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
3		Assign IEIRD to COO III.	2 minutes	COO V, Section Concerned		
4		1) Check declaration of goods as regards valuation, tariff classification, rules of origin, etc. 2) Affix signature over printed name if no discrepancy found.	15 minutes * 3 minutes 4 minutes 2 minutes	COO III COO V, Section Concerned Head, IST AMPP Verifier Collection Division		
5		1) Review findings of COO III in the IEIRD. 2) Affix signature over printed name. 3) Return IEIRD to IST.				
6		1) Approve release of the cargo. 2) Affix signature over printed name. 3) Transmit IEIRD to Collection Division for matching of payment.				
7		1. Verify duties and taxes paid using the Automated Matching of Payments and Payables System (AMPP); 2. Lift duty stop.				
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>32 mins</b>			
		*In case of discrepancy/ questions on classification and valuation and other issues, COO III and COO V recommend to the District Collector through the VCRC for resolution.				

**FORMAL ENTRY DIVISIONS/EQUIVALENT UNITS  
PORT OF MANILA; MICP; NAIA**

**PROCESSING OF CONSUMPTION ENTRY - YELLOW LANE CHANNEL**

**SCHEDULE OF AVAILABILITY OF SERVICE:**

Monday - Friday  
8:00 AM - 5:00 PM

**WHO MAY AVAIL OF THIS SERVICE:**

IMPORTERS OR HIS AUTHORIZED REPRESENTATIVE

**WHAT ARE THE REQUIREMENTS:**

**1. Documentary Requirements:**

- a. Duly accomplished Import Entry and Internal Revenue Declaration (BC Form 236)
- b. Commercial Invoice
- c. Packing List
- d. Bill of Lading
- e. Permits or Clearances, (for regulated import commodity)

**2. Payment of duties and taxes to Authorized Agent Bank (AAB)**

**3. Electronic lodgment of IEIRD through VASP**

**HOW TO AVAIL OF THE SERVICE:**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Submit IEIRD with supporting documents to the EPU, Formal Entry Division	1) Receive hard copy of IEIRD which had already been filed through the VASP from importers / brokers. 2) Validate/check completeness and authenticity of IEIRD and its supporting documents. 3) Stamp the number of the assigned Section on the entry documents as per declaration. 4) Segregate copies of IEIRD for distribution to other government agencies and offices concerned. 5) Verify and annotate the status of shipment if tagged or not for X-ray.	8 minutes	EPU Staff, Formal Entry Division	Cost of BC Form 236-	As above stated



Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
2		Review and approve distribution of IEIRD to Section concerned if processed according to existing rules and regulations.	1 minute	Chief, EPU		
3		1) Record details of the IEIRD. 2) Transmit working copies to Section concerned in FED.	2 minutes	EPU Staff		
4		Receives hard copy of IEIRD from EPU, records its details in a logbook and forwards it to COO V.	2 minutes	Receiving Clerk Section Concerned		
5		1) Check selectivity to determine whether the IEIRD shall be coursed through the "Yellow" or "Red" Lane Channel. If hit "Yellow", shipment shall be subject to documentary examination only. 2) Assign entry to COO III.	2 minutes	COO V		
6		1) Make a study on the proper tariff classification, correct valuation of the imported goods, applicability of the rules of origin, etc. 2) Indicate findings and discrepancies, if any, on the IEIRD and the SAD as well. 3) Affix signature over printed name. 4) Register findings electronically.	30 minutes	COO III		

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
7		1) Review findings indicated in both the IEIRD and SAD; and may either approve or disapprove the same. 2) Reroute to green lane the IEIRD and assess the imported goods. 3) Print Final Assessment Notice if approved or no discrepancy found. 4) Affix signature over printed name.	10 minutes	COO V		
8		1) Record other details of the IEIRD. 2) Transmit to Collection Division.	5 minutes	Releasing Clerk/Messenger		
9		Verify payment of duties and taxes using the Automated Matching of Payment and Payable System (AMPP). If in order, lifts duty stop and trigger OLRs. Issues EIR to client.	5 minutes	AMPP Verifier Collection Division		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>1 hr 5 mins</b>			
		*In case of discrepancy/questions on classification and valuation and other issues, COO III and COO V recommend to the District Collector through the VCRC for resolution.				

**FORMAL ENTRY DIVISIONS/EQUIVALENT UNITS  
PORT OF MANILA; MICP; NAIA**

**PROCESSING OF CONSUMPTION ENTRY - RED LANE CHANNEL**

**SCHEDULE OF AVAILABILITY OF SERVICE:**

Monday - Friday  
8:00 AM - 5:00 PM

**WHO MAY AVAIL OF THIS SERVICE:**

IMPORTERS, BROKERS, OR AUTHORIZED REPRESENTATIVES

**WHAT ARE THE REQUIREMENTS:**

**1. Documentary Requirements:**

- a. Duly accomplished Import Entry and Internal Revenue Declaration (BC Form 236)
- b. Commercial Invoice
- c. Packing List
- d. Bill of Lading
- e. Permits or Clearances, (for regulated import commodity)

**2. Payment of duties and taxes to Authorized Agent Bank (AAB)**

**3. Electronic lodgment of IEIRD through VASP**

**HOW TO AVAIL OF THE SERVICE:**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Submits IEIRD with supporting documents as above stated to the Entry Processing Unit, Formal Entry Division	<ol style="list-style-type: none"> <li>1) Receive hard copy of IEIRD which had already been filed through the VASP from importers/brokers.</li> <li>2) Validate/check completeness and authenticity of IEIRD and its supporting documents.</li> <li>3) Stamp the number of the assigned Section on the entry documents as per declaration.</li> <li>4) Segregate copies of IEIRD for distribution to other government agencies and offices concerned.</li> <li>5) Verify and anotate the status of shipment if tagged or not for X-ray.</li> </ol>	8 minutes	EPU Staff, Formal Entry Division	Cost of BC Form 236	BC Form 236

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
2		Review and approve distribution of IEIRD to Section concerned.	1 minute	Chief, EPU		
3		<ol style="list-style-type: none"> <li>1) Record details of the IEIRD.</li> <li>2) Transmit working copies to Section concerned in Formal Entry Division (FED).</li> </ol>	2 minutes	EPU Staff		
4		Receives hard copy of IEIRD from Entry Processing Unit (EPU), records its details in a logbook and forwards it to COO V.	2 minutes	Receiving Clerk Section Concerned		
5	Importer / Broker will have the container brought to the Designated Examination Area to undergo either physical or x-ray examination.	<ol style="list-style-type: none"> <li>1) Check the selectivity to determine whether the IEIRD shall be coursed through the "Yellow" or "Red" Lane Channel. If hit "Red", shipment shall be subject to documentary and physical examination. The provisions of CMO 17-2008 shall apply on examination of selected "Red" shipments and those tagged for X-ray.</li> <li>2) Assign entry to COO III.</li> </ol>	2 minutes	COO V		
6		<ol style="list-style-type: none"> <li>1) Conduct physical examination on the cargo.</li> <li>2) Make a study on the proper tariff classification, correct valuation of the imported goods, applicability of the rules of origin, etc.</li> <li>3) Indicate findings and discrepancy, if any, on the IIRD and the Single Administrative Document (SAD) as well.</li> <li>4) Affix signature over printed name.</li> <li>5) Register findings electronically.</li> </ol>	2 hours *	COO III		

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
7		1) Review findings of the COO III indicated in both the IEIRD and SAD; and may either approve or disapprove the same. 2) Reroute to green lane the IEIRD and assess the imported goods. 3) Print Final Assessment Notice if approved or no discrepancy found. 4) Affix signature over printed name.	10 minutes	COO V		
8		1) Record details of the IEIRD. 2) Transmit to Collection Division.	5 minutes	Releasing Clerk/Messenger		
9		1. Verify payment of duties and taxes using the Automated Matching of Payment and Payable System (AMPP). If in order, lifts duty stop and trigger OLRs. 2. Issue EIR to client.	5 minutes	AMPP Verifier Collection Division		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>2 hours 35 mins</b>			
		*In case of discrepancy/ questions on classification and valuation and other issues, COO III and COO V recommend to the District Collector through the VCRC for resolution.				

**BUREAU OF CUSTOMS  
 WAREHOUSING ASSESSMENT DIVISION/EQUIVALENT UNIT  
 PORT OF MANILA; MANILA INTERNATIONAL CONTAINER PORT & NINYO  
 AQUINO INTERNATIONAL AIRPORT**

**FILING AND PROCESSING OF WAREHOUSING ENTRIES  
 (Reference : CMO Nos. 17-97, 20-97 19-2007, 2-98 17-2008)**

**SCHEDULE OF AVAILABILITY OF SERVICE**

Monday-Friday  
 8:00 a.m-5:00 p.m.

**WHO MAY AVAIL OF THE SERVICE**

IMPORTER, CBW OPERATOR, CUSTOMS BROKER OR THEIR AUTHORIZED REPRESENTATIVE/S

**WHAT ARE REQUIREMENTS**

1. BC Form No. 236
2. Bill of Lading
3. Packing List
4. Commercial Invoice
5. Warehousing Bond or Re-export Bond
6. Permit, if applicable

**HOW TO AVAIL OF THE SERVICE:**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Importer accomplishes IEIRD and lodge the same with Value Added Service Provider. After lodgement and receiving feedback from the system, submits IEIRD with supporting documents to the Entry Processing Unit, Warehousing Assessment Division/Unit	1. Receive and check documents for completeness; 2. Write-off manifest; 3. Segregates the different copies and based on the Selectivity color, send documents as follows: for Green Lane entry to Bonds Division and for Selected entry to Warehouse Assessment Division	15 mins	EPU Staff	P305.00-Cost of form with CDS	Warehousing Entry with supporting documents

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
		<b>IF ENTRY IS SELECTED GREEN</b>				
2		Apply the bond against the shipment and forward documents to the concerned Operating Division.	15 mins	Bonds Division Staff		
3		1. Post the warehousing entry; 2. Check the importable and account quota balance; 3. Assign Customs Guard and prepares Mission Order; 4. Lift the duty stop; 5. Send the warehousing entry to WDRD for safekeeping.	20 mins	Staff, Concerned Operating Division		
		<b>END OF TRANSACTION</b>	<b>50 mins</b>			
		<b>IF ENTRY IS SELECTED YELLOW</b>				
2		1. Chief, WAD assign entry to COO III; 2. COO III perform mandatory document check; 3. Register entry into the system; 4. Transmit documents to Bonds Division.	30 mins	COO III/COO V/Chief, Warehousing Assessment Division		
3		Apply the bond against the shipment and forward documents to the concerned Operating Division.	15 mins	Bonds Division Staff		
4		1. Post the warehousing entry; 2. Check the importable and account quota balance; 3. Assign Customs Guard and prepares Mission Order; 4. Lift the duty stop; 5. Send the warehousing entry to WDRD for safekeeping.	20 mins	Staff, Concerned Operating Division		
		<b>END OF TRANSACTION</b>	<b>1 hr 20 mins</b>			

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
		<b>IF ENTRY IS SELECTED RED</b>				
2	Client request that the shipment be readied for examination	1. Chief, WAD assign entry to COO III; 2. COO III perform mandatory document check; 3. COO III conduct physical examination; 4. COO III writes findings of examination; 5. Make necessary adjustment on assessment if necessary; 6. Register entry into the system; 7. Transmit documents to Bonds Division.	1 hr & 30 mins	COO III/COO V/Chief, Warehousing Assessment Division		
3		Apply the bond against the shipment and forward documents to the concerned Operating Division.	15 mins	Bonds Division Staff		
4		1. Post the warehousing entry; 2. Check the importable and account quota balance; 3. Assign Customs Guard and prepares Mission Order; 4. Lift the duty stop; 5. Send the warehousing entry to WDRD for safekeeping.	20 mins	Staff, Concerned Operating Division		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>2 hours 30 mins</b>			

**INFORMAL ENTRY DIVISIONS/EQUIVALENT UNITS  
PORT OF MANILA; MICP; NAI**

**PROCESSING OF INFORMAL IMPORT ENTRY DECLARATION**

**SCHEDULE OF AVAILABILITY OF SERVICE:**

Monday - Friday  
8:00 AM - 5:00 PM

**WHO MAY AVAIL OF THIS SERVICE:**

IMPORTERS OR HIS AUTHORIZED REPRESENTATIVE

**WHAT ARE THE REQUIREMENTS:**

1. Documentary Requirements:
  - a. Duly accomplished Informal Import Declaration Entry (IIDE) (BC Form 117)
  - b. Commercial Invoice
  - c. Packing List
  - d. Bill of Lading
  - e. Permits or Clearances, (for regulated import commodity)
  - f. Permit to Deliver Imported Goods (PDIG)

**HOW TO AVAIL SERVICE:**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Accomplishes the Informal Import Declaration and Entry (IIDE) and attaches supporting documents, then brings IIDE to Chief, Informal Entry Division (IED)	Assign to designated Section in IED	1 minute	Chief, IED	None	BC Form 177
2		1) Record details of the of the IIED in the logbook; 2) Match IIDE against Electronic Manifest; 3) Check completeness of the attached documents; 4) Review IIDE	6 minutes	EPU Staff		
3		Review and approve if IIDE was processed in compliance with existing rules and regulations	2 minutes	EPU Chief		

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
4		1) Indicate and assign entry number; 2) Stamp the entry number on the supporting documents; 3) Segregate copies of the IIDE for distribution to the corresponding offices; 4) Record necessary data in the logbook.	5 minutes	EPU Staff		
5		1) Receive IIDE from EPU; 2) Record in logbook 3) Forward to the COO V.	2 minutes	Section Clerk, Informal Entry Division		
6		Assign IIDE to COO III	1 minute	COO V		
7		1) Conduct physical examination; 2) Reflect findings at the back of the IIDE; 3) Stamp name and affix signature	2 hours	COO III		
8		1) Review findings of the COO III and may either approve or disapprove the same; 2) Stamp name and affix signature **	5 minutes	COO V		
9		Record details of the of the IIDE in the logbook, then forwards it to the Liquidation and Billing Division for pre-liquidation	5 minutes	Section Clerk		
10		1) Receive IIDE from IED, record details of the IIDE in the logbook. 2) Review computation of the duties and taxes.	10 minutes	Assessor		

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
11		Review IIDE and forward to Chief, IED	5 minutes	Assistant Chief		
12		1) Review IIDE. 2) Affix signature allowing the release of the cargo.	5 minutes	Chief, IED		
13		Forward IIDE to Collection Division whether or not subject for payment of duties and taxes.	3 minutes	Releasing Clerk		
14		1) Receive IIDE. 2) Forward to Collecting Officer	2 minutes	Receiving Clerk		
15	Pay duties and taxes	1) Collect payment of corresponding duties and taxes from importer broker 2) Issue BCOR and attaches green copy to IIDE. 3) Forward IIDE to On Line Release System (OLRS) Officer	20 minutes	Collecting Officer		
16	Receive the IIDE Importer's/Broker's Copy.	Encode details of the IIDE and the payment made in the system for matching and gives the cargo clearance for release	10 minutes	OLRS Officer		

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
		<p><i>Note: For break bulk cargoes stored at warehouses outside the CY, the importer/broker is given an abstract (a document that the broker presents to the Wharfinger of the warehouse where the cargo is kept to certify that it has been cleared for release)</i></p> <p><i>Note: For containerized cargoes, the importer/broker pays the arrastre and wharfage fees and continuous processing until the cargo is released.</i></p> <p>One of the copies of IIDE is released to the Importer/Broker and the rest of the documents are kept for filing at the Collection Division.</p>				
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>3 hours 22 mins</b>			

**\*\* Note : (upon readiness of shipment for examination)**

- 1) For break bulk cargoes (stored at warehouses outside the CY), the importer/broker advises the COO III on the schedule of the physical examination.**
- 2) For containerized cargoes (inbound consolidation shipments and shipments falling under Sec. 105, an additional clearance to the District Collector thru Channels is required under CMO 54-89 and CMO 79-90. Importer/broker makes arrangement with ATI regarding the location and schedule of examination of the container.**

**BUREAU OF CUSTOMS  
PORT OF MANILA  
CUSTOMS POSTAL OFFICES**

**RELEASE OF GOODS IMPORTED THROUGH THE POSTAL STATIONS**

**SCHEDULE OF AVAILABILITY OF SERVICE**

Monday - Friday  
8:00 AM - 5:00 PM

**WHO MAY AVAIL OF THE SERVICE:**

CLAIMANT/OWNERS/AUTHORIZED REPRESENTATIVE OF IMPORTED GOODS SENT THROUGH THE MEDIUM OF MAIL

**WHAT ARE THE REQUIREMENTS:**

- Notice Card sent by the Philippine Postal Corporation
- Permit, for regulated shipments
- Tax Exemption Certificate, for tax-exempt shipment
- Clearance of DepEd, for book shipment

**HOW TO AVAIL OF THE SERVICE:**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Claimant/ Owner of imported goods/ Authorized Representative present Notice Card with ID	Verifies Notice Card against valid ID, conducts examination, appraisal of goods and performs the following whichever is applicable: 1. computes duties and taxes, if taxable; 2. request for presentation of permit/clearance if regulated. If 1 or 2 are not applicable, release goods to the claimant.	30 mins	COO III at the Customs Postal Stations	P115.00 Documentary Stamp	BC Form 116 Statement & Receipts of Duties Collected on Informal Entry
2		If goods are taxable, collect lawful duties and taxes and issue Official Receipt.	15 mins	Collecting Officer at the same postal station		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>45 mins *</b>			

\* Assumption - Claimant is willing and able to pay duties and taxes, if applicable.

**PIERS AND INSPECTION DIVISION**

**PROCESSING OF ENTRANCE/ARRIVAL OF FOREIGN VESSEL**

**SCHEDULE OF AVAILABILITY OF SERVICE:**

Monday - Sunday  
24/7

**WHO MAY AVAIL OF THE SERVICE:**

SHIPPING LINES/SHIPPING LINES REPRESENTATIVES/MASTER OF THE VESSEL

**WHAT ARE THE REQUIREMENTS:**

Master of the Vessel Submits the following:

- \*\*\*\* A. Oath of Master of Entering Vessel (4) copies
- B. Quarantine Pratique
- C. Clearance of Vessel from Last Port of Call
- D. (6) copies of Inward Foreign Manifest (IFM) and original copy
- E. (3) copies of each of the following:
  - 1. Crew List
  - 2. Passenger list
  - 3. Bonded Store list
  - 4. Narcotics and Dangerous Drugs List
  - 5. Ship's Store List
  - 6. Firearms and ammunition list
  - 7. Crew's Declaration List
  - 8. Parcel List

\*\*\*\* Affix Documentary Stamps

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Submit the Notice of Arrival of Foreign Vessel 24 hours before its actual arrival.	Receive Notice of Arrival of Foreign Vessel 24 hours before its actual arrival.	5 mins/ Notice	Records Officer Chief, Bay Service Section	P115.00****	Documentary Stamp
		Evaluate/ check/account completion of above documentary requirements Issues General Permit to Discharge Imported shipments/Load export shipment	1 hour	Senior Boarding Officer assigned on board foreign vessel		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>1 hour 5 mins</b>			

**PIERS AND INSPECTION DIVISION**

**PROCESSING OF DEPARTURE/CLEARANCE OF FOREIGN VESSEL**

**SCHEDULE OF AVAILABILITY OF SERVICE:**

Monday - Sunday  
24/7

**WHO MAY AVAIL OF THE SERVICE:**

SHIPPING LINES/SHIPPING LINES REPRESENTATIVES/MASTER OF THE VESSEL

**WHAT ARE THE REQUIREMENTS:**

Submits following document to Entrance and Clearance Unit

- a. (7) copies of Outward Foreign Manifest B.C. Form 88 Not for sale
- b. (3) copies Clearance of Vessel to a Foreign Port \*\*\*\*
- c. (4) copies Clearance from Customs Inspector assigned on Board B.C. Form 101 Not for sale
- d. (4) copies Statistical Supplement assigned on Board
- e. Bureau of Quarantine Clearance for outgoing vessels
- f. Plant Quarantine Clearance
- g. Post Office Clearance
- h. Request for Clearance by Shipping Agency signed by the Customs Inspector concurring that the vessel in which he is assigned is ready to sail for Foreign Port
- i. Inspector's Report/Clearance
- j. Oath of Master for the departing/outgoing vessel \*\*\*\*
- k. Oath of Mast to Foreign Port clearing without passenger \*\*\*\*

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Submit above requirements.	Evaluate/check/account completion of above requirements  Issue Clearance to sail to Foreign Port	1 hour	Chief, Entrance & Clearance Unit at Pier 13 Office	P115.00 **** Documentary Stamp	
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>1 hour</b>			

**BUREAU OF CUSTOMS  
PORT OF MANILA**

**PIERS AND INSPECTION DIVISION (PID)**

**PROCESSING OF TRANSSHIPMENT PERMIT (LOCAL)**

**SCHEDULE OF AVAILABILITY OF SERVICE**

Monday - Friday  
8:00 AM - 5:00 PM

**WHO MAY AVAIL OF THE SERVICE:**

PHILIPPINE ECONOMIC ZONE AUTHORITY (PEZA) LOCATORS; WAREHOUSING ENTRIES; IMPORTERS; FREIGHT FORWARDERS; BROKERS

**WHAT ARE THE REQUIREMENTS:**

Transshipment Permit Form affixed with Customs Documentary Stamp (CDS); Import Permit/Customs EPZA Warehousing Entry (CEWE) from PEZA Customs Documentation Unit (PCDU) including Invoice; Certification of Importation and Bill of Lading Official Receipt (OR) for payment of Container Security Fee (CSF)

**HOW TO AVAIL OF THE SERVICE:**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Customs Broker/Authorized Representative files application for transshipment with the Office of the Deputy Collector for Operations with supporting documents as above enumerated	Receive/record application with documents; Put in Transshipment Permit Number; Verify against manifest using the Manifest Verification System	15 mins	Staff, Office of the Deputy Collector for Operations	CSF - \$10.00 for 1x40; \$5.00 for 1x20; Cost of BC Form 199 with CDS	BC Form 199 with supporting documents as above stated
2		Approve/sign the Transshipment permit	3 mins	Deputy Collector for Operations		
3		Verify telegram for transmission; Lower duty stop; Record and transmit permits to Piers and Inspection Division	10 mins	Staff, Office of the Deputy Collector for Operations		
4		Record Permit; Verify payment of CSF	10 mins	Staff, PID		
5		Review documents and issue directive for the preparation of Boatnote and Mission Order for the delivery of goods to PEZA locators/Customs Bonded Warehouses (CBWs)/Container Yard-Container Freight Station (CY-CFS) under-guarded	5 mins	Chief, PID		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>43 mins</b>			



**BUREAU OF CUSTOMS  
PORT OF MANILA  
PIERS AND INSPECTION DIVISION (PID)**

**APPROVAL OF SPECIAL PERMIT TO DISCHARGE (SPD)**

**SCHEDULE OF AVAILABILITY OF SERVICE**

Monday - Friday  
8:00 am to 5:00 pm

**WHO MAY AVAIL OF THE SERVICE:**

Shipping Lines/Shipping Lines Representatives/Importer/Broker or its Representative

**WHAT ARE THE REQUIREMENTS:**

Request for Special Permit to Discharge  
Affixed Documentary Stamps P115.00

**HOW TO AVAIL OF THE SERVICE:**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Shipping Line Representative/Customs Broker/Authorized representative submit letter-request for issuance of Special permit to Discharge	1. Receive/record request	6 mins	Staff, Office of the Deputy Collector for Operations	CDS-P 115.00	None
		2. Evaluate and recommend approval of the request	6 mins	Staff, Office of the Deputy Collector for Operations		
2		Sign/approve request for SPD	2 mins	Deputy Collector for Operations		
3		Record approved request and transmits to PID for implementation	5 mins	Staff, Office of the Deputy Collector for Operations		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>19 mins</b>			

**BUREAU OF CUSTOMS  
PORT OF MANILA  
PIERS AND INSPECTION DIVISION**

**ISSUANCE OF SPECIAL PERMIT TO LOAD (SPL)**

**SCHEDULE OF AVAILABILITY OF SERVICE**

Monday - Friday  
8:00 am to 5:00 pm

**WHO MAY AVAIL OF THE SERVICE:**

Shipping Lines/Shipping Lines Representatives/Importer

**WHAT ARE THE REQUIREMENTS:**

Request for Special Permit to Load/ Loading Sequence  
Affixed Documentary Stamps p115.00

**HOW TO AVAIL OF THE SERVICE:**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Shipping Line Representative/Customs Broker/Authorized representative submit letter-request for issuance of Special permit to Load	1. Receive/record request	6 mins	Staff, Office of the Deputy Collector for Operations	CDS-P 115.00	None
		2. Evaluate and recommend approval of the request	6 mins	Staff, Office of the Deputy Collector for Operations		
2		Sign/approve request for SPL	2 mins	Deputy Collector for Operations		
3		Record approved request and transmit to PID for implementation	5 mins	Staff, Office of the Deputy Collector for Operations		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>19 mins</b>			

**CBW OPERATING DIVISIONS/EQUIVALENT UNITS  
PORT OF MANILA; MICP; NAIA**

**PROCESSING OF REQUISITION SLIP  
(Reference : CMO 39-91 Sec. III.1.2.1.1)**

**SCHEDULE OF AVAILABILITY OF SERVICE:**  
Monday – Friday  
8:00 am – 5:00 pm

**WHO MAY AVAIL OF THE SERVICE:**  
Importer/ CBW Operator/Authorized Representative

**WHAT ARE THE REQUIREMENT/S:**  
Requisition Slip Form

**HOW TO AVAIL OF THE SERVICE:**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	CBW Operator/ Authorized Representative prepares Requisition Slip Form and submits to assigned Warehouseman at the CBW	1. Receive RS and if in order, release the raw materials to the CBW Operator	30 mins	Warehouseman	None	Requisition Slip Form (RS form)
		2. Fax copy of the Requisition Slip to the Account Officer at the CBW Operating Division for recording				
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>30 mins</b>			

**CBW OPERATING DIVISIONS/EQUIVALENT UNITS  
PORT OF MANILA; MICP; NAIA**

**PROCESSING OF APPLICATION FOR EXTENSION OF PERIOD OF STORAGE  
(Reference: Section 2002 of TCCP)**

**SCHEDULE OF AVAILABILITY**  
Monday – Friday  
8:00 am – 5:00 pm

**WHO MAY AVAIL OF THE SERVICE:**  
CBW Operator/Authorized Representative

**WHAT ARE THE REQUIREMENTS:**

1. Letter Request
2. Copy of Original Import Entry and Import Documents
3. Certification of the Warehouseman that the Materials Subject of Request are Still Intact in the Warehouse

**HOW TO AVAIL OF THE SERVICE:**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	CBW Operator submit documentary requirements to the Operating Division	Receive the letter request, check all documentary requirements and if in order, affix initials on the Indorsement prepared.	10 mins	Account Officer- Operating Division	P 115.00	
2		Affix his initial on the Indorsement to signify concurrence and have it transmitted to the Office of the District Collector	10 mins	Deputy Collector for Operations		
3		Affix signature on Indorsement to signify approval and have it transmitted back to the Operating Division	10 mins	District Collector		
4		Record in her logbook as approved by the District Collector and forwards an advance copy of the approval to the Warehouseman at the CBW through fax	10 mins	Account Officer-Operating Division		
5		After receipt of copy of approval through fax, record in the warehouse logbook the new extended date.	5 mins	CBW Warehouseman		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>45 mins</b>			

**CBW OPERATING DIVISION/EQUIVALENT UNIT**

**PORT OF MANILA; MICP; NAIA**

**PROCESSING OF DISPOSITION OF WASTAGES BY PAYMENT**

*(Reference: CMO 39-91 Sec. III.1.4)*

**SCHEDULE OF AVAILABILITY OF SERVICE**

Monday – Friday

8:00 am – 5:00 pm

**WHO MAY AVAIL OF THE SERVICE:**

CBW Operator/Authorized Representative

**WHAT ARE THE REQUIREMENTS:**

1. Letter Request
2. Statement of Raw Material Usage
3. Certification of the Warehouseman that the said wastages/reject materials are still intact in the CBW
4. Certification of the CBW Operator as to the Occurrence of said Wastages Or the Reason(s) for Rejects
5. Certificate of Identification
6. Prescribed Indorsement Form

**HOW TO AVAIL OF THE SERVICE:**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	CBW Operator submit complete documentary requirements to the Operating Division	Receive the letter request, evaluate and check all documents required.	10 mins	Account Officer-Operating Division	P 115.00 Documentary Stamp/Certification	BC Form No. 197 (Withdrawal Permit)
		Accomplish the Retrieval Request Form of Warehousing Entries for signature of the Chief, Operating Division and transmit form to Warehousing Documentation & Records Division	10 mins			Retrieval Request Form
2		Receive Retrieval Form, check the control/central record, then retrieve warehousing entries from the file.	10 mins	Records Clerk-Warehousing Documentation & Records Division		

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
		Attach the original warehousing entry to the BC Form 197 and indicate appropriate control nos. and transmits to Warehousing Assessment Division for assessment of duties and taxes	10 mins			Entry Transmittal Slip
3		Schedule and conduct physical examination of subject goods at the Customs Bonded Warehouse	45 mins (Examination time at the CBW)	Customs Examiner - Warehousing Assessment Division		
		Check all required documents attached and re-assess duties and taxes. Transmit findings/assessment for payment of duties and taxes to Collection Division	30 mins			
		<i>Note: The CBW may either be located within Metro Manila or out of town (i.e. Bulacan, Batangas, Cavite)</i>				
4		Collect payment of duties and taxes, issue Official Receipt and forwards to Warehousing Documentation & Records Division	10 mins	Cashier - Collection Division	Assessed Duties & Taxes	Official Receipt
5		Record all important details and transmit back to Operating Division	10 mins	Records Clerk - Warehousing Documentation & Records Division		Entry Transmittal Slip
6		Affix signature BC Form No. 197 and have an advance copy of the approved form faxed to the warehouseman at the CBW	10 mins	Chief, Operating Division		BC Form No. 197
7		Facilitate the withdrawal of wastages at the CBW		Warehouseman - Warehousing Division		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>2 hours 25 mins</b>			

\* REQUEST FOR RETRIEVAL/PROCESSING OF MORE THAN ONE (1) ENTRY MAY ENTAIL A LONGER TIME

**CBW OPERATING DIVISION/EQUIVALENT UNIT**  
**POM: MICP; NAIA**

**PROCESSING OF REQUEST FOR DISPOSITION OF WASTAGES THRU CONDEMNATION**  
**(Reference: CMO 39-91 Sec. III.1.4)**

**SCHEDULE OF AVAILABILITY OF SERVICE**  
 Monday – Friday  
 8:00 am – 5:00 pm

**WHO MAY AVAIL OF THE SERVICE:**  
 CBW OPERATOR/ Authorized Representative

**WHAT ARE THE REQUIREMENTS:**

1. Letter Request
2. Statement of Raw Material Usage
3. Certification of the Warehouseman that the said Wastages/Reject materials Are Still Intact in the Warehouse
4. Certification of the CBW Operator as to the Occurrence of said Wastages Or the Reason(s) for Rejects
5. DENR/Other Govt. Agency Clearance
6. Prescribed Indorsement Form

**HOW TO AVAIL OF THE SERVICE:**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	CBW Operator submit letter request with complete documentary requirements to Operating Division	Receive, evaluate request and documents and prepares/initials on indorsement for reassessment to WAD.	15 mins	Account Officer - Operating Division	None	Certificate of No Pending Case
		Sign the indorsement and have it transmitted to Warehousing Assessment Division	10 mins	Chief		
2		Schedule and conduct physical examination of subject goods at the CBW	45 mins (Examination time at the CBW)	Customs Examiner-Warehousing Assessment Division		
		Check all required documents attached and re-assess duties and taxes and transmit findings/assessment to the Operating Division	30 mins			

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
3		Affix signature on Indorsement as recommended and on Certificate of Condemnation and have it transmitted to Office of the Deputy Collector for Operations	10 mins	Chief-Operating Division		
4		Affix signature on Indorsement to signify concurrence and have it transmitted to the Office of the District Collector	10 mins	Deputy Collector for Operation-Deputy Collector for Operations		
5		Affix signature on indorsement to signify approval and have it transmitted back to the Operating Division	10 mins	District Collector		
6		Record in the logbook and send advance copy of approval to Customs Warehouseman through fax.	10 mins	Account Officer-Operating Division		
		Notify COA and other concerned agencies	15 mins			
7		Check pertinent documents and affix signature on Certificate of Condemnation.  Witness condemnation; affix signature on Certificate of Condemnation.	10 mins	Warehouseman - Warehousing Assessment Division  CBW Operator - CBW/COA		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>2 hours 45 mins</b>			

**CBW OPERATING DIVISION/EQUIVALENT UNIT  
POM; MICP; NAIA**

**PROCESSING OF DISPOSITION OF WASTAGES THRU RE-EXPORTATION**  
(Reference: CMO 39-91 Sec. III.1.4)

**SCHEDULE OF AVAILABILITY OF SERVICE**

Monday – Friday  
8:00 am – 5:00 pm

**WHO MAY AVAIL OF THE SERVICE:**

CBW Operator/Authorized Representative

**WHAT ARE THE REQUIREMENTS:**

1. Letter Request
2. Invoice/Packing List
3. Statement of Raw Material Usage
4. Certification of the Warehouseman that the said Wastages/Reject materials Are Still Intact in the Warehouse
5. Certification of the CBW Operator as to the Occurrence of said Wastages Or the Reason(s) for Rejects
6. Certificate of Identification
7. Certificate of Inspection and Loading
8. Boat Note
9. Export Declaration
10. PEZA Form 8105/Bring In Permit for Special Ecozone, if applicable
11. DENR/Other Govt. Agency Clearance, if applicable
12. Prescribed Indorsement Form

**HOW TO AVAIL OF THE SERVICE:**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	CBW Operator submit documentary requirements to the Operating Division	Receive letter request, evaluate and check all documents required	10 mins	Account Officer-Operating Division	P 115.00 Doc. Stamp (certification, boatnote)	
		Prepare and affix initials on Indorsement for signature of the Chief and transmit indorsement to Warehousing Assessment Division	15 mins			

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
2		Schedule and conduct physical examination at the CBW; affix signature on Certificate of Identification. <i>Note: The CBW may either be located within Metro Manila or out of town (i.e. Bulacan, Batangas, Cavite)</i>	45 mins (Examination time at the CBW)	Customs Examiner- Warehousing Assessment Division		Certificate of Identification
3		Review all attached documents, prepare indorsement	10 mins	Account Officer - Operating Division		
		Affix signature on indorsement for approval of the District Collector and the documents transmitted to the office of the Deputy Collector for Operations	10 mins	Chief, Operating Division		
4		Affix signature on Indorsement to signify concurrence and have it transmitted to the Office of the District Collector	10 mins	Deputy Collector for Operation		
5		Affix signature on Indorsement to signify approval, and have it transmitted back to the Operating Division	10 mins	District Collector		
6		Escort/underguard transfer from the CBW to port of loading <i>Note: Underguarding of export shipment from the CBW to the port of loading may vary due to distance/travelling time from the CBW</i>		Customs Guard - Operating Division		Boatnote
7		Verify finished goods as declared in the export documents; process export declaration; affix initial on Export Declaration	20 mins	Trade Control Examiner - Export Division		Export Declaration Form
8		Supervise loading into vessel; sign Certificate of Inspection and Loading; distribute copies of export documents.	45 mins (at the loading area)	Aircraft Operations Div./Piers & Inspection Div./ Customs Container Cargo Div.		Certificate of Inspection and Loading
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>2 hours 55 mins</b>			

**BUREAU OF CUSTOMS  
PORT OF MANILA  
EXPORT DIVISION**

**PROCESSING OF EXPORT DECLARATION AND CERTIFICATE OF IDENTIFICATION**

**SCHEDULE OF AVAILABILITY OF SERVICE**

Monday - Friday  
8:00 AM - 5:00 PM

**WHO MAY AVAIL OF THE SERVICE:**

1. Exporters or their duly authorized representatives
2. Customs Brokers

**WHAT ARE THE REQUIREMENTS:**

**1. Regular Export**

- Export Declaration
- Proforma Invoice
- Packing List

**2. Export under Sec. 2001 to 2004 (warehousing)**

- Export Declaration
- Proforma Invoice
- Packing List
- Certificate of Identification (signed by WAD)
- Certificate Inspection and Loading
- Boatnote (not mandatory)

**3. Export under Drawback**

- Export Declaration
- Proforma Invoice
- Packing List
- Shipment Information Slip issued by CIIS

**4. Export under Bond/ for repair**

- Export Declaration
- Proforma Invoice
- Packing List
- Certificate of Identification (signed by COO1)

**5. Export of Regulated Product**

- Export Declaration
- Proforma Invoice
- Packing List
- Commodity Clearance/ Export Permit

**6. Transshipment**

- Special Permit to Load
- Proforma Invoice / packing List
- Copy of processed Export Declaration from the outports
- Copy of Cargo Manifest
- Copy of Domestic Bill of Lading

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Exporter/Broker (Client submits duly accomplished Export Declaration together with appropriate documentary requirements)	Receive Export Declaration; Check completeness of documentary requirements including CDS requirement; Assign the application to a Custom Operations Officer for proper evaluation.	3 mins per ED	Receiving Clerk	P115.00 Documentary Stamp	DTI Export Declaration Form
2		1. Check completeness, accuracy and consistency of the data in the documents. 2. Conduct examination of the shipment if: a. covered by alert order b. it is with positive X-ray scanning result c. it is covered by re-export bond d. it is subject for repair - issue Certificate of Identification in case of items c. & d. - Initial the Export Declaration and forward the documents to the Assistant Chief for review.	3 mins  2 hours  15 mins	Customs Operations Officer 1 (COO 1)		
3		Review evaluation by COO1	3 mins	Assistant Chief		
4		Approve and Sign Export Declaration	2 mins	Chief		
5		1. Stamp Authority to Load 2. Issue Reference Number 3. Segregate copies of documents 4. Release original & 5. Duplicate copies of export declaration to the exporter or broker for transmittal to CCCD or PID	3 mins	Receiving Clerk		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>2 hrs 29 mins</b>			

**BUREAU OF CUSTOMS  
PORT OF MANILA  
EXPORT DIVISION**

**ISSUANCE OF CERTIFICATE OF ORIGIN (CO)**

**SCHEDULE OF AVAILABILITY OF SERVICE**

Monday - Friday  
8:00 AM - 5:00 PM

**WHO MAY AVAIL OF THE SERVICE:**

1. EXPORTERS OR THEIR DULY AUTHORIZED REPRESENTATIVE
2. CUSTOMS BROKERS

**WHAT ARE THE REQUIREMENTS:**

1. For pre-exportation evaluation of the product
  - a. Written request for evaluation to be submitted at least 5 days prior to exportation.
  - b. Complete List of all materials used in the production both local and imported
  - c. Break down of cost element
  - d. Import and Export declarations
  - e. Production Flowcharts
  - f. Company Profile
  - g. Other Documents to support originating status of the product
  - h. Photo of production process

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Exporter/Broker submit written request together with the required documents to the Chief of the Export Division.	Receive and Assign the request for evaluation to a Customs Operations Officer.	3 minutes	Chief	None	None
2		1. Verify all the supporting documents. 2. Conduct evaluation of data to determine origin status of the product. 3. Conduct factory visit and examine of book of records of the company. 4. Prepare evaluation report including proposed Origin Ruling.	5 days	Customs Operations Officer		
3		Review evaluation of the COO1	1 hour	Assistant Chief		
4		Approve and issue ROO Ruling.	1 hour	Chief		
5		Record and release ruling to the exporter.	5 mins	Releasing Clerk		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>5 days 2 hours 8 mins</b>			

**BUREAU OF CUSTOMS  
PORT OF MANILA  
EXPORT DIVISION**

**ISSUANCE OF CERTIFICATE OF ORIGIN (CO)**

**SCHEDULE OF AVAILABILITY OF SERVICE**

Monday - Friday  
8:00 AM - 5:00 PM

**WHO MAY AVAIL OF THE SERVICE:**

1. EXPORTERS OR THEIR DULY AUTHORIZED REPRESENTATIVE
2. CUSTOMS BROKERS

**WHAT ARE THE REQUIREMENTS:**

1. Copy of approved Export Declaration
2. Copy of Bill of Lading/ AWB
3. Commercial Invoice
4. Copy of Export Permit for regulated products

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	*Exporter/Broker submit accomplished Certificate of Origin together with the supporting documents.	1. Receive CO declaration 2. Check the completeness of the supporting documents. 3. Assign the application to a COO1.	3 mins	Receiving Clerk	None	CO Form A, D, E, AK, AJ, JP, White CO, Mexico CO.
2		1. Check completeness, accuracy and consistency of the data. 2. Evaluate the application to determine if the product is in the inclusion list covered by Preferential tariff. 3. Origin Criteria of a particular FTA is complied with. 4. Initial the CO. 5. Forward to Assistant Chief.	5 mins	COO1		
3		Review actions of COO1	3 mins	Assistant Chief		
4		Approve and Sign CO	3 mins	Chief		
5		1. Issue Reference No. 2. Stamp Bureau of Customs Seal to the CO. 3. Segregate copies. 4. Release original and duplicate copies to the applicant.	3 mins	Releasing Clerk		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>17 mins</b>			

**BUREAU OF CUSTOMS  
PORT OF MANILA  
EXPORT DIVISION**

**ISSUANCE OF CERTIFICATE OF SHIPMENT**

**SCHEDULE OF AVAILABILITY OF SERVICE**

Monday - Friday  
8:00 AM - 5:00 PM

**WHO MAY AVAIL OF THE SERVICE:**

1. EXPORTERS OR THEIR DULY AUTHORIZED REPRESENTATIVE
2. CUSTOMS BROKERS

**WHAT ARE THE REQUIREMENTS:**

1. Copy of processed Export Declaration
2. Copy of Commercial Invoice
3. Inspector's Certificate of Lading/ CCCD (Containerized Cargo)/ PID (Conventional Cargo)

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Exporter/Broker submit written request together with required documents	1. Receive request 2. Check completeness of documents 3. Forward to Record Officer/Custodian	3 mins	Receiving Clerk	P115.00 Documentary Stamp	Certificate of Shipment Form
2		1. Retrieve records on file. 2. Verify records to determine whether the data submitted tallies with records on file. 3. Prepare and Initial Certificate of Shipment. 4. Transmit to the Assistant Chief for review.	1 day	Record Officer/Custodian		
3		Review the findings then forward to the Chief for final approval.	5 mins	Assistant Chief		
4		Sign Certificate of Shipment, Certified Copy of Inspector's Certificate of Lading and Export Declarations.	3 mins	Chief		
5		1. Issue Reference Number. 2. Stamp BOC Seal. 3. Release Document to the Applicant.	3 mins	Releasing Clerk		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>1 day 14 mins</b>			

**NINYO AQUINO INTERNATIONAL AIRPORT  
ARRIVAL OPERATIONS DIVISION**

**PROCESSING OF CUSTOMS BAGGAGE DECLARATION**

**SCHEDULE FO AVAILABILITY OF SERVICES**

24 X 7

**WHO MAY AVAIL OF THE SERVICES**

Arriving Passengers

**WHAT ARE THE REQUIREMENTS:**

Customs Baggage Declaration; Passport

**HOW TO AVAIL OF THE SERVICES:**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Arriving Passenger presents duly accomplished Customs Baggage Declaration Form with passport and concerned baggage	1. Receive Customs Baggage Declaration  2. Verify declaration against actual baggage presented 3. If no payment of duties and taxes nor filing of currency declaration is required, sign Customs Baggage Declaration and return the same to the passenger	3 mins	Customs Operations Officer III	None. Distributed by airlines on board flights	Customs Baggage Declaration Form
2	Arriving Passenger presents duly approved CBD to the Customs Guard on-duty at the gate.	Verify signature of COO III on the CBD and allow passenger to pass through the gate	1 min	Customs Guard on-duty at gate		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>4 mins</b>			



**NINOY AQUINO INTERNATIONAL AIRPORT  
ARRIVAL OPERATIONS DIVISION**

**FRONTLINE SERVICE: PROCESSING OF CUSTOMS BAGGAGE  
DECLARATION with payment of duties and taxes**

**SCHEDULE OF AVAILABILITY:**  
24 X 7

**WHO MAY AVAIL OF THE SERVICE:**  
Arriving Passengers

**WHAT ARE THE REQUIREMENTS:**  
Customs Baggage Declaration; Passport

**HOW TO AVAIL OF THE SERVICE**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Arriving passenger present duly accomplished Customs Baggage Declaration Form with passport and the concerned baggages	Verify declaration against actual baggage presented  If presented baggage are taxable, compute duties and taxes payable on the Customs Baggage Declaration	8 mins	Customs Operations Officer III (COO III)	None. Distributed by airlines on board flights	Customs Baggage Declaration Form
2	Passenger pays duties and taxes to the Customs Collecting Officer	Accept payment of duties and taxes & issue Official Receipt	4 mins	Collecting Officer		
3		Verify assessment with OR issued and if in order sign Customs Baggage Declaration and return to passenger	2 mins	Same COO III		
4	Arriving Passenger present duly signed CBD to guard on-duty	Verify signature on the CBD and allow passenger to pass through	1 min	Customs Guard on-duty at gate		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>15 mins</b>			

**NINOY AQUINO INTERNATIONAL AIRPORT  
ARRIVAL OPERATIONS DIVISION**

**FRONTLINE SERVICE: PROCESSING OF CUSTOMS BAGGAGE  
DECLARATION with issuance of Held Baggage Receipt**

**SCHEDULE OF AVAILABILITY**  
24 X 7

**WHO MAY AVAIL OF THE SERVICE**  
Arriving Passengers

**WHAT ARE THE REQUIREMENTS**  
Customs Baggage Declaration; Passport

**HOW TO AVAIL OF THE SERVICE**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Arriving Passenger presents duly accomplished Customs Baggage Declaration Form with passport and concerned baggage	1. Receive Customs Baggage Declaration 2. Verify declaration against actual goods in baggage presented 3. If presented goods are taxable but passenger is unable to pay, or goods are regulated and passenger is unable to present permit; or goods are prohibited, same COO III endorse the baggage and documents to the COO III in-charge, Baggage Clearance Division	6 mins	COO III of Baggage Clearance Division	None. Distributed by airlines on board flights	Customs Baggage Declaration Form
2	Arriving Passenger proceed to the BCD	Request passenger to fill-up Held Baggage Receipt (HBR), verify goods against declaration and if in order signs HBR, requests COO V on duty to approve and issue original of HBR to passenger	8 mins	COO III of Baggage Clearance Division subject to approval of COO V on duty	None	Held Baggage Receipt
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>14 mins</b>			

**NINOY AQUINO INTERNATIONAL AIRPORT  
ARRIVAL OPERATIONS DIVISION**

**FRONTLINE SERVICE: PROCESSING OF CUSTOMS BAGGAGE  
DECLARATION with declaration of currencies**

**SCHEDULE OF AVAILABILITY  
24 X 7**

**WHO MAY AVAIL OF THE SERVICE  
Arriving Passengers**

**WHAT ARE THE REQUIREMENTS  
Customs Baggage Declaration; Passport**

**HOW TO AVAIL OF THE SERVICE**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Arriving Passenger presents duly accomplished Customs Baggage Declaration Form with passport and concerned baggage	1. Receive Customs Baggage Declaration 2. Verify declaration against actual baggage presented 3. If presented customs declaration requires declaration of currencies in accordance with BSP rules and regulations, provide Currency Declaration Form to passenger for filling-up.	3 mins	Customs Operations Officer III (COO III)	None. Distributed by airlines on board flights	Customs Baggage Declaration Form
2	Concerned passenger fill-up Currency Declaration Form	Review Currency Declaration and if in order, sign Customs Baggage Declaration Form	6 mins	Same COO III	None	Currency Declaration Form
3	Arriving Passenger present duly signed CBD to guard on-duty	Verify signature on the CBD and allow passenger to pass through.	1 min	Customs Guard on-duty at gate		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>10 mins</b>			

**NINOY AQUINO INTERNATIONAL AIRPORT  
ARRIVAL OPERATIONS DIVISION**

**FRONTLINE SERVICE: PROCESSING OF CUSTOMS BAGGAGE  
DECLARATION with issuance of Re-export Commitment**

**SCHEDULE OF AVAILABILITY  
24 X 7**

**WHO MAY AVAIL OF THE SERVICE  
Arriving Passengers**

**WHAT ARE THE REQUIREMENTS  
Customs Baggage Declaration; Passport**

**HOW TO AVAIL OF THE SERVICE**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Arriving Passenger presents duly accomplished Customs Baggage Declaration Form with passport and concerned baggage  Arriving Passenger fills-up Re-export Commitment	1. Receive Customs Baggage Declaration 2. Verify declaration against actual baggage presented 3. If presented baggage are subject to re-exportation, COO III, request passenger to fill-up Re-export Commitment	4 mins	Customs Operations Officer III (COO III)	None. Distributed by airlines on board flights  None	Customs Baggage Declaration Form  Re-export Commitment
2		Verify goods with the declaration in the Re-export Commitment and if in order, sign Re-export Commitment and Baggage Declaration Form	5 mins	Same COO III		
3	Arriving Passenger present duly signed CBD to guard on-duty	Verify signature on the CBD and allow passenger to pass through	1 min	Customs Guard on-duty at gate		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>10 mins</b>			

**NAIA  
DEPARTURE OPERATIONS DIVISION**

**CANCELLATION OF RE-EXPORT COMMITMENT NOT COVERED BY CASH BOND**

**SCHEDULE OF AVAILABILITY OF SERVICE:**  
24 X 7

**WHO MAY AVAIL OF THE SERVICE:**  
DEPARTING PASSENGER

**WHAT ARE THE REQUIREMENTS:**

1. Passport of the Departing Passenger
2. Re-exportation Commitment Form (DUPLICATE Pink Copy - B.C. Form No. 117-A) - PASSENGER COPY
3. Re-exportation Commitment Form ORIGINAL (WHITE Copy - B.C. Form No. 117-A) - OFFICE COPY
4. Articles/items to be re-exported as described or detailed in the Re-exportation Commitment Form

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Presents goods with required documents to the Customs Operations Officer on duty at the Departure Area, International Airport	Locates BOC copy of the Re-export Commitment, checks against the passenger copy and the goods presented. If in order, cancels re-export commitment and allows passenger to check-in or hand-carry the goods.	5 mins	Customs Operations Officer III	None	Re-export Commitment
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	5 mins			

**NAIA  
DEPARTURE OPERATIONS DIVISION**

**CANCELLATION OF RE-EXPORT COMMITMENT COVERED BY CASH BOND**

**SCHEDULE OF AVAILABILITY OF SERVICE:**  
24 X 7

**WHO MAY AVAIL OF THE SERVICE:**  
DEPARTING PASSENGER

**WHAT ARE THE REQUIREMENTS:**

1. Passport of the Departing Passenger
2. Re-exportation Commitment Form (DUPLICATE Pink Copy - B.C. Form No. 117-A) - PASSENGER COPY
3. Re-exportation Commitment Form ORIGINAL (WHITE Copy - B.C. Form No. 117-A) - OFFICE COPY
4. Articles/items to be re-exported as described or detailed in the Re-exportation Commitment Form

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Presents goods with required documents to the Customs Operations Officer on duty at the Departure Area, International Airport	Locates BOC copy of the Re-export Commitment, checks against the passenger copy and the goods presented. If covered by Cash Bond, accompanies passenger to Customs Collecting Officer.	5 mins	Customs Operations Officer III	None	BC Form 117-A Re-export Commitment
2		Customs Collecting Officer verifies all documents presented and refunds cash money on hold as cash bond.	5 mins	Customs Collecting Officer		
3		If in order, cancels re-export commitment and allows passenger to hand-carry or check-in goods.	5 mins	Same COO III		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	15 mins			

**NAIA  
DEPARTURE OPERATIONS DIVISION**

**PROCESSING OF FOREIGN CURRENCY DECLARATION**

**SCHEDULE OF AVAILABILITY OF SERVICE:**  
24 X 7

**WHO MAY AVAIL OF THE SERVICE:**  
**DEPARTING PASSENGER**

**WHAT ARE THE REQUIREMENTS:**

1. Passport of the Departing Passenger
2. The foreign currency or other foreign exchange-denominated bearer monetary instruments in excess of US\$10,000 or its equivalent

**(BSP Circular No. 507 date January 19, 2006, effective 11 February 2006)**

**HOW TO AVAIL OF THE SERVICE:**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Departing passenger carrying foreign currencies in excess of US\$10,000 or its equivalent, present duly accomplished Foreign Currency Declaration to the Customs Officer in Duty at the Customs Departure Desk, International Airport prior to check-in	Customs Operations Officer on-duty verifies details of the declaration against actual currencies carried by the passenger. If in order, gives copy of the declaration form and allows passenger to check-in	3 mins	Customs Operations Officer	None	Foreign Currency Declaration
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>3 mins</b>			

**NAIA  
DEPARTURE OPERATIONS DIVISION**

**ISSUANCE OF CERTIFICATION OF IDENTIFICATION (CI)**

**SCHEDULE OF AVAILABILITY OF SERVICE:**  
24 x 7

**WHO MAY AVAIL OF THE SERVICE:**  
**DEPARTING PASSENGER**

**WHAT ARE THE REQUIREMENTS:**

1. Passport of the Departing Passenger
2. Articles/Items to be declared by passengers.

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Departing Passengers bringing out articles for exhibition, repair, etc. With intention of returning the same to the Philippines, present goods to the Customs Officer on duty at the Customs Departure Desk, International Airport	Accomplishes Certificate of Identification, have this signed by the passenger concerned.	30 mins		P115.00 Documentary Stamp	Certificate of Identification- BC Form No. 49
2		If in order, issues a copy of CI to the passenger and allows the passenger to hand-carry or check-in the goods	1 min			
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>31 mins</b>			

**NAIA  
DEPARTURE OPERATIONS DIVISION**

**PROCESSING OF SPECIAL PERMIT TO LOAD (SPL)**

**SCHEDULE OF AVAILABILITY OF SERVICE:**  
24 x 7

**WHO MAY AVAIL OF THE SERVICE:**  
DEPARTING PASSENGER

**WHAT ARE THE REQUIREMENTS:**

1. Passport of the Departing Passenger
2. Items/articles brought by the passenger, commercial in nature in the absence of Export Declaration

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Departing passenger with items/articles, commercial in nature not exceeding \$200 in the absence of Export Declaration, present goods to the Customs Operations Officer on-duty at the Customs Departure Desk, International Airport	Customs Officer on duty checks goods, accomplishes Special Permit to Load, collects P150.00 and issues the same to the passenger and allows him to handcarry/ check-in the goods.	5 mins		P115.00 Documentary Stamp	Special Permit to Load -BC Form 45
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	5 mins			

**BUREAU OF CUSTOMS  
NAIA  
AIRCRAFT OPERATIONS DIVISION**

**ENTRANCE FORMALITIES OF ARRIVING INTERNATIONAL AIRCRAFT  
(Boarding Formalities Only)**

**SCHEDULE OF AVAILABILITY OF SERVICE**  
24 X 7

**WHO MAY AVAIL OF THE SERVICE:**  
INCOMING INTERNATIONAL AIRCRAFT

**WHAT ARE THE REQUIREMENTS:**

Documents required in the entrance of international aircraft:

1. General Declaration
2. Passenger List
3. Cargo Manifest
4. Store List

**HOW TO AVAIL OF THE SERVICE**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Pilot in command or authorized representative submit the documents enumerated above	Receive the documents enumerated above	5 mins	Customs Boarding Officer	None	As above stated
2		If in order, supervise disembarkation of passengers and crew	20 mins	Same Boarding Officer		
3		After disembarkation, clear aircraft for other authorized activities while aircraft is in airport (e.g. search, unloading/loading of cargoes, boarding of authorized personnel)	2 mins	Same Boarding Officer		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	27 mins			

**BUREAU OF CUSTOMS  
NAIA  
AIRCRAFT OPERATIONS DIVISION**

**CLEARANCE FORMALITIES OF DEPARTING INTERNATIONAL AIRCRAFT**

**SCHEDULE OF AVAILABILITY OF SERVICE**  
24 X 7

**WHO MAY AVAIL OF THE SERVICE:**  
DEPARTING INTERNATIONAL AIRCRAFT

**WHAT ARE THE REQUIREMENTS:**  
Documents required in the entrance of international aircraft:  
1. General Declaration  
2. Passenger List  
3. Cargo Manifest  
4. Store List

**HOW TO AVAIL OF THE SERVICE**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Pilot in command or authorized representative submit the documents enumerated above	Receive the documents enumerated above	5 mins	Customs Boarding Officer	None	As above stated
2		If in order, sign aircraft clearance.	5 mins	Same Boarding Officer		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>10 mins</b>			

**BUREAU OF CUSTOMS  
OFFICE OF THE COMMISSIONER  
TAX EXEMPT DIVISION, LEGAL & INTELLIGENCE SERVICE**

**PROCESSING OF TAX EXEMPTION**

**SCHEDULE OF AVAILABILITY OF SERVICE**  
Monday-Friday  
8:00am-5:00pm

**WHO MAY AVAIL OF THE SERVICE:**  
GOVERNMENT OFFICES, RETIRED FOREIGN INVESTORS, EMBASSIES, DIPLOMATS, RETURNING RESIDENTS AND OTHER PERSONS WHO ARE ENTITLED TO TAX EXEMPTION

**WHAT ARE THE REQUIREMENTS:**  
Documents from Central Records (BOC)

1. ATRIG - BIR
2. EXEMPTIONS - DOF
3. GUARANTY - EMBASSIES & INTERNATIONAL ENTITIES
4. MAVIC - Department of Agriculture

**HOW TO AVAIL OF THE SERVICE:**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Submits application form and supporting documents	1. Receive documents 2. Log the transaction into the record book 3. Forward documents to the Tax Specialist	5 mins	Receiving Clerk - Aristotle Tumalla 5274579		
2		1. Determine, evaluate the object of the document 2. Recommend the necessary action on the request 3. Cause the reduction of the needed action into written form 4. Sign the prepared document/written form	25 mins	Tax Specialist - Rustico Masayon - Isi - Normina Paudac - Elnora Ravago 5274579		
3		1. Comply with the No. 3 action of the Tax Specialist	5 mins	Secretariat - Janet Casaljay 5274579		

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
4		<ol style="list-style-type: none"> <li>1. Review the recommendation of the Tax Specialist</li> <li>2. Check completeness of the attachments and supporting papers</li> <li>3. Check the basis of the recommended action of the Tax Specialist               <ol style="list-style-type: none"> <li>3.a. Confirm the recommended action of the Tax Specialist</li> <li>3.b. Reject the recommended action of the Tax Specialist; and Prepare his own recommendation</li> </ol> </li> <li>4. Sign the appropriate document</li> <li>5. Submit the indorsement/memo/letter together with the attachments to the Chief</li> </ol>	10 mins	Assistant Chief Tax Specialist - Simeona Hernandez 5274579		
5		<ol style="list-style-type: none"> <li>1. Check whether the transaction has been acted by the Tax Specialist</li> <li>2. Check whether the transaction has been acted by the Assistant Chief Tax Specialist</li> <li>3. Check whether all the documents/indorsements memo/attachments are complete</li> <li>4. After the Chief affixes his signature, forwards the same to the Releasing Pool</li> </ol>	5 mins	Document Processor - Ranerick Banal 5274579		

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
6		<ol style="list-style-type: none"> <li>1. Review the recommended action of the Assistant Chief Tax Specialist</li> <li>2. Check completeness of the attachments and supporting papers</li> <li>3. Check the basis of the recommended action of the Assistant Chief Tax Specialist               <ol style="list-style-type: none"> <li>3.a. Confirm the recommended action of the Assistant Chief Tax Specialist; or</li> <li>3.b. Reject the recommended action of the Assistant Chief Tax Specialist; and Prepare his own recommendation</li> </ol> </li> <li>4. Sign the appropriate document</li> <li>5. Cause the transmittal of the same to Central Records (BOC)</li> </ol>	10 mins	Chief Tax Specialist - Talek J. Pablo 5274579		
7		<ol style="list-style-type: none"> <li>1. Completed action encoded into the Computer Database</li> </ol>	5 mins	Computer Encoder - Rudolph Aquino 5274579		
8		<ol style="list-style-type: none"> <li>1. Log the completed action into the record book</li> <li>2. Transmit the documents to the Central Records (BOC)</li> </ol>	5 mins	Releasing Clerk - Aristotle Tumalla 5274579		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>1 hour 10 mins</b>			

**BUREAU OF CUSTOMS  
OFFICE OF THE COMMISSIONER  
PROSECUTION AND LITIGATION DIVISION**

**PROCESSING OF CLEARANCE FOR NO PENDING CASE (CLEARANCE CERTIFICATE)**

**SCHEDULE OF AVAILABILITY OF SERVICE**

Monday-Friday  
8:00am-5:00pm

**WHO MAY AVAIL OF THE SERVICE:**  
BOC EMPLOYEES

**WHAT ARE THE REQUIREMENTS:**  
Letter-request for a Clearance Certificate with purpose

**How to Avail of the Service:**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Prepare and submit a Letter-request for a Clearance Certificate with purpose.	Make initial evaluation whether the applicant's request has a designation and assigned port.	2 mins.	Staff	None	None
2		Check with the database whether or not the applicant has a pending case. If the applicant has a pending case with the office, a Certification that the same has a pending case is issued.	3 mins.	Staff	None	None
3		Prepare Clearance Certificate or Certification	1 min.	Staff	None	None
4		Have the document initialed first with any of the PLD Lawyers	1 min.	Staff	None	None
5		PLD Chief signs the Clearance Certificate	1 min.	Chief	None	None
6		Put a BOC Seal	30 secs.	Staff	None	None
7		Photocopy of the document for record purposes	30 secs.	Staff	None	None
8		Release	30 secs.	Staff	None	None
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>9 mins 30 secs</b>			

**CUSTOMS INTELLIGENCE AND INVESTIGATION SERVICE**

**CERTIFICATE OF NO PENDING CASE**

**SCHEDULE OF AVAILABILITY OF SERVICE**

Monday - Friday  
8:00 A.M. to 5 P.M.

**WHO MAY AVAIL OF THE SERVICE:**

BUREAU OF CUSTOMS EMPLOYEES IN ACTIVE SERVICE WHO WISH TO APPLY FOR ALL KINDS OF LOANS

**WHAT ARE THE REQUIREMENTS:**

Letter Request for Certificate of No Pending Case

**HOW TO AVAIL OF THE SERVICE**

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1	Make request for the preparation of a Certificate of No Pending Case to the Office of the CIIS Administrative and Support Unit. Indicate full name, position title and purpose of request.	Draft Certificate of No Pending Case	5 minutes	Admin Clerk, CIIS Administrative and Support Unit	None	Certificate of No Pending Case
2		1. Review of Certificate for errors; 2. If no errors found, signs initial on receiving copy.	10 minutes	OIC, CIIS Administrative and Support Unit		
3		1. Record Certificate for tracking purpose; 2. Forward Certificate of No Pending Case to the Office of the Acting Chief, Investigation and Prosecution Division (IPD)	15 minutes	Admin Clerk, CIIS Administrative and Support Unit		
4		1. Receive Certificate of No Pending Case; 2. Verify against records available in the IPD	1 hour	Clerk, IPD		
5		Sign Certificate No Pending Case	5 minutes	Acting Chief, IPD		



Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
6		Record Certificate for tracking purpose	5 minutes	Clerk, IPD		
7		Forward Certificate of No Pending Case to the Office of the Acting Chief, Internal Inquiry and Prosecution Division (IIPD)	5 minutes	Admin Clerk, CIIS Administrative and Support Unit		
8		1. Receive Certificate of No Pending Case; 2. Verify against records available in the IIPD	1 hour	Clerk, IIPD		
9		Sign Certificate of No Pending Case	5 minutes	Acting Chief, IIPD		
10		Forward Certificate of No Pending Case to the Office of the Administrative and Support Unit	10 minutes	Clerk, IIPD		
11		1. Receive Certificate of No Pending Case; 2. Forward to the Office of the Director, CIIS for his signature	5 minutes	Admin Clerk, CIIS Administrative and Support Unit		
12		Sign Certificate of No Pending Case	5 minutes	Director, CIIS		
13		Forward signed Certificate to the Admin and Support Unit for release to concerned BOC employee	5 minutes	Clerk, Director's Office		
14		Release signed Certificate to concerned BOC Employee	5 minutes	Clerk, CIIS Admin and Support Unit		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>3 hours 20 mins</b>			

**OFFICE OF THE COMMISSIONER  
TAX CREDIT COMMITTEE**

**PROCESSING RELATIVE TO ISSUANCE, REVALIDATION AND UTILIZATION  
OF TAX CREDIT CERTIFICATE (TCC)**

**SCHEDULE OF AVAILABILITY OF SERVICE:**

Monday - Friday  
8:00 AM - 5:00 PM

**WHO MAY AVAIL OF THE SERVICE:**

IMPORTER-EXPORTER / AUTHORIZED REPRESENTATIVE

**WHAT ARE THE REQUIREMENTS:**

Application for Drawback

**HOW TO AVAIL OF THE SERVICE:**

By filing an application for drawback with the One-Stop Shop Inter-Agency Tax Credit and Duty Drawback Center  
(One-Stop Shop Drawback Center for brevity)

Step	Applicant/Client	Activity	Duration of Activity	Person in Charge/Office	Fee	Form
1	Importer-Exporter/Authorized Representative submits the approved application for duty drawback to OSS Drawback Center.	Receive/Record the docket/ application	5 minutes	Receiving Clerk/OCOM		
2		Forward complete docket to the Tax Credit Committee by way of indorsement/ routing slip	10 minutes	Chief of Staff/OCOM		
3		1. Receive/ Record the docket/ application; 2. Check completeness of the application; 3. Check if claimant has no outstanding obligation with the BOC;	2 days 20 minutes	Secretariat/ Tax Credit Committee		

		4. Check if claimant has no pending case with BOC; 5. Review and evaluate application; 6. Prepare resolution for approval or denial of the application.		Secretariat/ Tax Credit Committee		
4		1. Review and sign the Resolution; 2. Sign indorsement to OSS Drawback Center.	2 days	Chairman and Member / Tax Credit Committee		
5		Record/Forward docket to OSS Drawback Center	5 minutes	Secretariat/ Tax Credit Committee		
6		1. Prepare TCC and 2. Forward TCC to Tax Credit Committee.		OSS Drawback Center		
5		1. Receive Prepared TCC; 2. Review and Sign the TCC; 3. Record/Forward signed TCC to OSS Drawback Center.	12 minutes	Secretariat/ Tax Credit Committee		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>4 days 52 minutes</b>			

**Contact Persons/No./Office:**

- g. Mr. Jeffrey de la Cruz - (02) 527-9473 Office of the Commissioner
- h. Mr. Emerito Castillo - (02) 527-4534 Accounting Division
- i. Ms. Lourdes Llamson - (02) 527-3727 Collection Service
- j. Mr. Emilio Jacinto - (02) 527-4575 Revenue Accounting Division
- k. Atty. Vener S. Baquiran or -
- l. Mr. Frederick S. Leño -
- m. Ronald Gabriel Reyes -
- n. Mr. Danilo A. Castro - (02) 527-4427 Tax Credit Committee

**OFFICE OF THE COMMISSIONER  
TAX CREDIT COMMITTEE**

**PROCESSING RELATIVE TO ISSUANCE, REVALIDATION AND UTILIZATION  
OF TAX CREDIT CERTIFICATE (TCC)**

**SCHEDULE OF AVAILABILITY OF SERVICE:**

Monday - Friday  
8:00 AM - 5:00 PM

**WHO MAY AVAIL OF THE SERVICE:**

IMPORTER-EXPORTER / AUTHORIZED REPRESENTATIVE

**WHAT ARE THE REQUIREMENTS:**

**Utilization of BOC Issued TCC**

- a. Approval to utilize TCC with the Office of the Commissioner
- b. Clearance from Collection Service

**HOW TO AVAIL OF THE SERVICE:**

By filing an application to utilize TCC with the Office of the Commissioner

Step	Applicant/ Client	Activity	Duration of Activity	Person in Charge/ Office	Fees	Form
1	Submits application for approval to utilize TCC	1. Receive/ Record the application; 2. Prepare clearance; 3. Approve and Issue clearance.	1 hour 10 minutes	OCOM Staff		
2	Request transmittal of TCC yellow copy to Collection Division	Transmit TCC Yellow Copy to Collection Division	10 minutes	Accounting Division		
3		Receive and forward TCC yellow copy to the District Collector	10 minutes	Collection Division		
4		District Collector transmit TCC to Tax Credit Committee	30 minutes	District Collector		

5		1. Receive/Record the docket/ application 2. Check completeness of the application; 3. Check if claimant has no outstanding obligation with the BOC; 4. Review and evaluate the application; 5. Prepare indorsement for approval or denial of the application; 6. Review and sign the Indorsement approving the application; 7. Record/Forward indorsement approving the utilization to Accounting Division.	1 day 1 hour 15 minutes	Secretariat/ Tax Credit Committee		
6		Record/Forward indorsement approving the utilization to District Collector	10 minutes	Accounting Division		
7		Receive and transmit approved application to Collection Division	10 minutes	District Col- lector		
8		Issue BCORs	1 hour	Collection Division		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>1 day 4 hours 35 mins</b>			

**Contact Persons/No./Office:**

- g. Mr. Jeffrey de la Cruz - (02) 527-9473 Office of the Commissioner
- h. Mr. Emerito Castillo - (02) 527-4534 Accounting Division
- i. Ms. Lourdes Llamson - (02) 527-3727 Collection Service
- j. Mr. Emilio Jacinto - (02) 527-4575 Revenue Accounting Division
- k. Atty. Vener S. Baquiran or
- l. Mr. Frederick S. Leaño -
- m. Ronald Gabriel Reyes -
- n. Mr. Danilo A. Castro - (02) 527-4427 Tax Credit Committee

**OFFICE OF THE COMMISSIONER  
TAX CREDIT COMMITTEE**

**PROCESSING RELATIVE TO ISSUANCE, REVALIDATION AND UTILIZATION  
OF TAX CREDIT CERTIFICATE (TCC)**

**SCHEDULE OF AVAILABILITY OF SERVICE:**

Monday - Friday  
8:00 AM - 5:00 PM

**WHO MAY AVAIL OF THE SERVICE:**

**IMPORTER-EXPORTER / AUTHORIZED REPRESENTATIVE**

**WHAT ARE THE REQUIREMENTS:**

**Utilization of BOC-OSS jointly issued TCCs and BOI-OSS jointly issued TCCs**

- a. Tax Debit Memo issued by the OSS Drawback Center
- b. Approval to utilize TCC with Office of the Commissioner
- c. Clearance from Collection Service

**HOW TO AVAIL OF THE SERVICE:**

By filing application for Tax Debit Memo with OSS Drawback Center and Application to utilize TCC with the Office of the Commissioner (OCOM)

Step	Applicant/ Client	Activity	Duration of Activity	Person in Charge/ Office	Fees	Form
1	Importer- Exporter/ Authorized Representa- tive submits application for approval to utilize TCC with the Office of the Com- missioner	1. Receive/ Record the application; 2. Prepare clearance; 3. Approve and Issue clear- ance; 4. Forward to CRMD the original TCC for releasing.	1 hour 10 minutes	OCOM Staff		
2		Transmit Original TCC and TDM to Tax Credit Com- mittee	10 minutes	CRMD Staff		
3		1. Receive/Re- cord the docket/ application; 2. Check com- pleteness of the application;	1 hour 10 minutes	Secretariat/ Tax Credit Committee		

		3. Check if claimant has no outstanding obligation with the BOC; 4. Review and evaluate the application; 5. Prepare indorsement for approval or denial of the application.				
4		Review and sign the Indorsement approving the application	1 day	Chairman and Member / Tax Credit Committee		
5		Record/Forward indorsement approving the utilization to Accounting Division	5 minutes	Secretariat/ Tax Credit Committee		
6		1. Record and assign control number; 2. Forward indorsement approving the utilization to District Collector	10 minutes	Accounting Division		
7		Receive and transmit approved application to Collection Division	10 minutes	District Collector		
7		Issue BCORs	1 hour	Collection Division		
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>1 day 3 hours 55 mins</b>			

**Contact Persons/No./Office:**

- |                               |   |               |                             |
|-------------------------------|---|---------------|-----------------------------|
| g. Mr. Jeffrey de la Cruz     | - | (02) 527-9473 | Office of the Commissioner  |
| h. Mr. Emerito Castillo       | - | (02) 527-4534 | Accounting Division         |
| i. Ms. Lourdes Llamson        | - | (02) 527-3727 | Collection Service          |
| j. Mr. Emilio Jacinto         | - | (02) 527-4575 | Revenue Accounting Division |
| k. Atty. Vener S. Baquiran or | - |               |                             |
| l. Mr. Frederick S. Leaño     | - |               |                             |
| m. Ronald Gabriel Reyes       | - |               |                             |
| n. Mr. Danilo A. Castro       | - | (02) 527-4427 | Tax Credit Committee        |

**OFFICE OF THE COMMISSIONER  
TAX CREDIT COMMITTEE**

**PROCESSING RELATIVE TO ISSUANCE, REVALIDATION AND UTILIZATION  
OF TAX CREDIT CERTIFICATE (TCC)**

**SCHEDULE OF AVAILABILITY OF SERVICE:**

Monday - Friday  
8:00 AM - 5:00 PM

**WHO MAY AVAIL OF THE SERVICE:**

IMPORTER-EXPORTER / AUTHORIZED REPRESENTATIVE

**WHAT ARE THE REQUIREMENTS:**

Application for Special Revalidation of TCC

**HOW TO AVAIL OF THE SERVICE:**

Filing a request for revalidation with the Tax Credit Committee with the following requirements: (to be supplied)

Step	Applicant/ Client	Activity	Duration of Activity	Person in Charge/ Office	Fees	Form
1	Submit request for revalidation together with the documentary requirements	1. Receive/Record the docket/ application; 2. Check completeness of the application; 3. Check if claimant has no outstanding obligation with the BOC; 4. Check if claimant has no pending case with BOC; 5. Review and evaluate the application; 6. Prepare resolution for approval or denial of the application;	2 days 20 minutes	Secretariat/ Tax Credit Committee	Depending on the amount of claim, viz: 50k and below - Php 500 over 500k -100k - Php 600 over 100k -200k - Php 700 over 200k -300k - Php 800 over 300k -400k - Php 900 over 400k -500k - Php 1000 over 500k -750k - Php 1500 over 750k -1M - Php 2000 Over 1M - Php3000	
1		7. Review and sign the Resolution; 8. Sign indorsement to Accounting Division; 9. Record/Forward docket to OSS Draw-back Center.	2 days 6 minutes	Chairman and Member / Tax Credit Committee		

2		1. Prepare Disposition and TCC; 2. Forward TCC to Tax Credit Committee.	35 minutes	Accounting Division		
3		1. Receive Prepared TCC; 2. Review and Sign the TCC; 3. Record/Forward signed TCC to Accounting.	12 minutes	Secretariat/ Tax Credit Committee		
4		Release TCC	10 minutes	Accounting Division	Php115.00	
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>4 days 1 hour 23 minutes</b>			

**Contact Persons/No./Office:**

- g. Mr. Jeffrey de la Cruz - (02) 527-9473 Office of the Commissioner
- h. Mr. Emerito Castillo - (02) 527-4534 Accounting Division
- i. Ms. Lourdes Llamson - (02) 527-3727 Collection Service
- j. Mr. Emilio Jacinto - (02) 527-4575 Revenue Accounting Division
- k. Atty. Vener S. Baquiran or -
- l. Mr. Frederick S. Leaño -
- m. Ronald Gabriel Reyes -
- n. Mr. Danilo A. Castro - (02) 527-4427 Tax Credit Committee

**BUREAU OF CUSTOMS  
OFFICE OF THE COMMISSIONER  
TAX CREDIT COMMITTEE**

**PROCESSING RELATIVE TO ISSUANCE, REVALIDATION AND UTILIZATION  
OF TAX CREDIT CERTIFICATE (TCC)**

**SCHEDULE OF AVAILABILITY OF SERVICE:**

Monday - Friday  
8:00 AM - 5:00 PM

**WHO MAY AVAIL OF THE SERVICE:**

IMPORTER-EXPORTER / AUTHORIZED REPRESENTATIVE

**WHAT ARE THE REQUIREMENTS:**

BOC Approved Claims for refund (fully unutilized Advance Deposit, Protest Cases, Excess payment, Reduction of Duty Rate)

**HOW TO AVAIL OF THE SERVICE:**

By filing an application with the District Collector concerned

Step	Applicant/ Client	Activity	Duration of Activity	Person in Charge/ Office	Fees	Form
1	Importer- Exporter/ Authorized Representative submits application to the Office of the Commis- sioner.	Forward complete docket to Revenue Accounting Division by way of indorsement/ routing slip	10 minutes	OCOM	Depending on the amount of claim, viz: 50k and below - Php 500 over 500k -100k - Php 600 over 100k -200k - Php 700 over 200k -300k - Php 800 over 300k -400k - Php 900 over 400k -500k - Php 1000 over 500k -750k - Php 1500 over 750k -1M - Php 2000 Over 1 M - Php 3000	
2		1. Verify pay- ments of Value added Taxes (VAT); 2. Forward complete docket to Accounting Division by way of indorsement	3 days	Revenue Accounting Division		
3	Applies for Certification of Outstanding Balance with the Collection Service	d. Issue Certification as to outstanding account of the applicant	1 hour	Collection Service		

4		1. Check documentary requirement/ and computation of the applicant's claims for VAT refund; 2. Forward complete docket to the Tax Credit Committee by way of indorsement.	1 day 5 minutes	Staff/Accounting Division		
5		1. Receive/Record the docket/ application; 2. Check completeness of the application; 3. Check if claimant has no outstanding obligation with the BOC; 4. Check if claimant has no pending case with BOC; 5. Review and evaluate the application; 6. Prepare resolution for approval or denial of the application.	2 days 20 minutes	Secretariat/ Tax Credit Committee		
6		1. Review and sign the Resolution; 2. Sign indorsement to Accounting Division; 3. Record/Forward docket to Accounting Division.	2 days 5 minutes	Member and Chairman/ Tax Credit Committee/ Secretariat		
7		1. Prepare Disposition and TCC; 2. Forward TCC to Tax Credit Committee.	35 minutes	Accounting Division		
8		1. Receive Prepared TCC; 2. Review and Sign the TCC; 3. Record/Forward signed TCC to Accounting	12 minutes	Secretariat/ Tax Credit Committee/ Chairman		
9		Release TCC	10 minutes	Accounting Division	Php115.00	
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>8 days 2 hours 37 minutes</b>			

**Contact Persons/No./Office:**

g. Mr. Jeffrey de la Cruz	-	(02) 527-9473	Office of the Commissioner
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i. Ms. Lourdes Llamson	-	(02) 527-3727	Collection Service
j. Mr. Emilio Jacinto	-	(02) 527-4575	Revenue Accounting Division
k. Atty. Vener S. Baquiran or	-		
l. Mr. Frederick S. Leaño	-		
m. Ronald Gabriel Reyes	-		
n. Mr. Danilo A. Castro	-	(02) 527-4427	Tax Credit Committee

**OFFICE OF THE COMMISSIONER  
TAX CREDIT COMMITTEE**

**PROCESSING RELATIVE TO ISSUANCE, REVALIDATION AND UTILIZATION OF TAX CREDIT CERTIFICATE (TCC)**

**SCHEDULE OF AVAILABILITY OF SERVICE:**

Monday - Friday  
8:00 AM - 5:00 PM

**WHO MAY AVAIL OF THE SERVICE:**

IMPORTER-EXPORTER / AUTHORIZED REPRESENTATIVE

**WHAT ARE THE REQUIREMENTS:**

Application for VAT Refund through Tax Credit

**HOW TO AVAIL OF THE SERVICE:**

Filing an application for drawback with the One-Stop Shop Drawback Center

Step	Applicant/ Client	Activity	Duration of Activity	Person in Charge/ Office	Fee	Form
1	Importer-Exporter/ Authorized Representative	1. Receive/Record the docket/ application from the OSS Duty Drawback Center; 2. Forward complete docket to Revenue Accounting Division by way of indorsement.	15 minutes	Staff/Accounting Division	Depending on the amount of claim, viz: 50k and below - Php 500 over 500k-100k - Php 600 over 100k-200k - Php 700 over 200k-300k - Php 800 over 300k-400k - Php 900 over 400k-500k - Php 1000 over 500k-750k - Php 1500 over 750k-1M - Php 2000 Over 1 M - Php 3000	
2		1. Verify payments of Value added Taxes (VAT); 2. Return complete docket to Accounting Division or by way of indorsement.	3 days	Revenue Accounting Division		
3	Applies for Certification as to applicant's outstanding balance with the Collection Service	Issue Certification as to outstanding account of the applicant	1 hour	Collection Service		

4		1. Receive/Record the claim for refund in the logbook; 2. Reviews claim for refund; 3. Prepare indorsement to TCC Committee for approval or to other Office concerned which requires certification/verification.	3 days 15 minutes	Staff/Accounting Division		
5		Review claims and sign indorsement	1 hour	Chief, Accounting Division		
6		Forward complete docket to the Tax Credit Committee by way of indorsement	10 minutes	Staff/Accounting Division		
7		1. Receive/Record the docket/application; 2. Check completeness of the application; 3. Check if claimant has no outstanding obligation with the BOC; 4. Check if claimant has no pending case with BOC; 5. Review and evaluate application; 6. Prepare resolution for approval or denial of the application.	2 days 20 minutes	Secretariat/Tax Credit Committee		
8		1. Review and sign the Resolution; 2. Sign indorsement to Accounting Division.	2 days 1 minute	Member and Chairman/ Tax Credit Committee		

9		Record/Forward docket to OSS Drawback Center	5 minutes	Secretariat/Tax Credit Committee		
10		1. Prepare Disposition and TCC; 2. Forward TCC to Tax Credit Committee.	35 minutes	Accounting Division		
11		Receive Prepared TCC	2 Minutes	Secretariat/Tax Credit Committee		
12		Review and Sign TCC	5 minutes	Chairman/ Tax Credit Committee		
13		Record/Forward signed TCC to Accounting	5 Minutes	Secretariat/Tax Credit Committee		
14		Release TCC	10 minutes	Accounting Division	Php115.00	
<b>TOTAL</b>		<b>END OF TRANSACTION</b>	<b>10 days 4 hours 3 minutes</b>			

**Contact Persons/No./Office:**

g. Mr. Jeffrey de la Cruz	-	(02) 527-9473	Office of the Commissioner
h. Mr. Emerito Castillo	-	(02) 527-4534	Accounting Division
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m. Ronald Gabriel Reyes	-		
n. Mr. Danilo A. Castro	-	(02) 527-4427	Tax Credit Committee