CUSTOMS MEMORANDUM ORDER
No. 11-2001

All District/Ports Collectors
Chiefs, Collection Divisions
And all Collecting Officers
Importers, Customs Brokers
Others concerned

Re: Effectivity date of CAOs 1-2001 and 2-2001

The rates of Customs Brokerage Fees prescribed under Customs Administrative Order (CAO) No. 1-2001 as well as the rates of Customs Fees and Charges under Customs Administrative Order (CAO) No. 2-2001, both approved by the Secretary of Finance on May 21, 2001, shall take effect on June 8, 2001, fifteen days after their approval and publication on national newspapers of general circulation, as certified to by the Chief, Public Information and Assistance Division (PIAD) who caused their publication on May 24 and 25, 2001.

With respect to CAO No. 2-2001, the following are hereby clarified:

1. The graduated rates of import processing fees shall be based on the amount of the dutiable value of the shipment concerned as of lodgment date of the covering Formal/Informal Entries. The processing fee for shipments under Warehousing Entry remains as is at PHP 250/entry.

2. Item no. 2, on Refund Processing Fees/Docket Fees, includes the claim for refund of the VAT collected by the Bureau of Customs.

3. The Administrative Fees in Item No. 3 are exclusive of BIR Documentary Stamps. Being required under the National Internal Revenue Code, BIR Documentary Stamps worth PHP 15 shall accordingly be affixed/collected with respect to the issuance of documents specified in Items Nos. 3.1 (Certificates), 3.2 (Permits), 3.4 (Accreditation) and 3.6 (Documentary Customs Stamps).

4. The Registration Fees in 3.3.2 (PHP 1000) and 3.3.3 (PHP 500) refer to the fees promulgated in CAO 1-2000 in relation to CMO 23-99.

5. Laboratory Fees and Charges remain the same as per CAO No. 3-94.

Kindly be guided accordingly.

TITUS B. VILLANUEVA
Commissioner