



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

December 15, 2008

CUSTOMS MEMORANDUM ORDER
NO. 41-2008

TO: All Bureau Officials and Employees
And All Others Concerned

SUBJECT: BOC Citizen's Charter

Pursuant to Republic Act No. 9485, otherwise known as "An Act to Improve Efficiency in the Delivery of Government Service to the Public by Reducing Bureaucratic Red Tape, Preventing Graft and Corruption and Providing Penalties Thereof", a Bureau of Customs Citizen's Charter is hereby published for implementation of all its officials and employees and for the guidance of its clients.

The BOC Citizen's Charter is an enumeration of its frontline services with the step-by-step procedure for availing a particular service and the guaranteed performance level that clients may expect for that service.

For information and compliance.

NAPOLEON D. MORALES
Commissioner



08-06406
Napoleon D. Morales



CITIZEN'S CHARTER

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Chief Admin. Div., POM



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REPUBLIC OF THE PHILIPPINES
Department of Finance
BUREAU OF CUSTOMS
OFFICE OF THE COMMISSIONER
MANILA 1099



From the Commissioner

The Bureau of Customs is honored to give to our transacting public the BOC Citizen's Charter – our commitment to the quality of public service that we provide and the guaranteed performance level that clients may expect.

In pursuit of our mission to provide quality service to our stakeholders with professionalism and integrity, this Charter identifies our frontline services, guides you through the necessary steps to accomplish your business, and provides you with a gauge of the quality and efficiency of our transactions.

We pray that this will serve its purpose of giving our stakeholders the standards they can expect from our frontline services and use this to be our partners in our campaign to reduce bureaucratic red-tape, and prevent graft and corruption in the bureau.


NAPOLEON L. MORALES

VISION

A customs administration which is among the world's best that every Filipino can be proud of.

MISSION

- To enhance revenue collection;*
- To provide quality service to stakeholders with professionalism and integrity;*
- To facilitate trade in a secured manner;*
- To effectively curb smuggling;*
- To be compliant to international best practices and standards.*

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;*

As 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

- Enhanced Revenue Collection*
- Developed Personnel Competence and Welfare*
- Secured Trade Facilitation*
- Strengthened Enforcement*
- Improved Work Environment*

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 capability.
 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.*

Bureau of Customs List of Services				
TYPE OF FRONTLINE SERVICE	FEES	FORMS	PROCESSING TIME (UNDER NORMAL CIRCUMSTANCES PER TRANSACTION)	PERSON RESPONSIBLE /LOCATION
IMPORT TRANSACTIONS:				
1. Processing of Consumption Entry:				
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	37 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 & 33 mins	Customs Officers, Formal Entry Division/Equivalent Division, POM, MICP and NAIA
2. Processing of warehousing entry:				
a. Green Lane	P305.00 - Cost of Form with CDS	BC Form 236	30 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 Internal Entry Declaration	P295.00 - Cost of Form with CDS	BC Form 117	3 hrs & 20 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, Internal 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	CDO HMC, POMs Postal Stations and Ports
6. Clearance Formalities for Departing International Vessel	CDS-P115.00	Documents required to be submitted for entrance of vessel	1 hr	Customs Clearing Officer, Piers & Inter-Port Division, POM and HMC

7. Processing of Transshipment Permit (Local)	Cost of Form with CDS-2255.00 plus CSF (\$10-1x40; \$5-1x20)	BC Form 199	43 mins	Customs Boarding Officer, Pass & 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 Division/Equivalent division, POM, MICP & NAIA
b. Processing for Extension of Period of Storage	CDS-P115.00	Letter-request	48 mins	Staff, CBW Operating Division/Equivalent division, POM, MICP & NAIA
c. Application of Disposition of Wastage: 1. payment 2. condemnation 3. re-exportation	None	Letter-request	10 hrs & 25 mins 10 hrs & 35 mins 10 hrs & 55 mins	Staff, CBW Operating Division/Equivalent division, POM, MICP & NAIA
EXPORT TRANSACTIONS				
1. Processing of Export Declaration and issuance of Certificate of Identification	CDS-P115.00	ED Form	11 mins	Customs Operations Officer, Export Division/Equivalent Division, POM, MICP & NAIA
2. Issuance of Certificate of Origin with Pre-exportation Evaluation of Goods	None	OC Form	5 days, 2 hrs & 3 mins	Customs Operations Officer, Export Division/Equivalent Division, POM, MICP & NAIA
3. Processing of Certificate of Origin	None	OC 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/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/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/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/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/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	8 mins	Customs Operations Officer/Departure Operations Division, NAIA
9. Issuance of Certificate of Identification for departing passengers	CDS-P115.00	BC Form 48-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 ODP with ATRIC, MAVIC/Embassy Guarantee, as applicable	1 hr & 16 mins	Customs Officers/Tax Exemption Division, CDDM
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 CIS	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 & 32 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 & 35 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 - Php 500 Over 500k-100k - Php 700 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-Php3000 - Php 115.00	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 Rates)	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-Php3000 - Php 115.00	Application	4 days, 3 hrs & 45 mins	CCOM, Revenue Accounting Division, Collection Service, Accounting Division, Tax Credit Committee
9. Processing of Application for VAT Refund through Tax Credits	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-Php3000 - Php 115.00	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:
 - 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 attached documents to the Entry Processing Unit (EPU) and Collection Division.	Receive hard copy of IEIRD which has already been filed through the VASP.	1 minute	EPU Staff, Collection Division	Cost of BC Form 236 and OOS	BC Form 236
2		<ol style="list-style-type: none"> 1. Segregate copies of IEIRD for distribution to other government agencies and offices concerned; 2. Validate/check completeness and authenticity of documents; 3. Stamp Section Number; 4. Forward documents to CCOM Import Specialist Team, Formal Entry Division 	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	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.	3 minutes			
6		1) Approve release of the cargo. 2) Affix signature over printed name. 3) Transmit IEIRD to Collection Division for matching of payment.	4 minutes			
7		1) Verify duties and taxes paid using the Automated Matching of Payments and Payables System (AMPP); 2) ... duty stool.	2 minutes			
TOTAL		END OF TRANSACTION	32 mins			

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
	Submit IEIRD with supporting documents to the EPU, Formal Entry Division	1) Receive hard copy of IEIRD which has 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.	3 minutes	EPU Staff, Formal Entry Division	Cost of BC Form 236 and CDS	As above stated

* 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.

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 selectively to determine whether the IEIRD shall be coursed through the "Yellow" or "Red" Lane Channel. If not "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 SAC 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 our IEIRD and SAC; 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 Correction Division.	5 minutes	Releasing Division - sender		
9		Verify payment of duties and taxes using the Automated Matching of Payment and Payable System (AMPPS). In order, lifts duty stop and trigger QLR. Issues EIR to client.	5 minutes	AMPPS Member Collection Division		
TOTAL		END OF TRANSACTION	1 hr 5 mins			

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. Duty 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"> 1) Receive hard copy of IEIRD which has 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 and CDS	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"> 1) Record details of the IEIRD. 2) Transmit working copies to Section concerned in Formal Entry Division (FED). 	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"> 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. 2) Assign entry to COO III. 	3 minutes	COO V		
6		<ol style="list-style-type: none"> 1) Conduct physical examination on the cargo. 2) Make a study on the proper tariff classification, correct valuation of the imported goods, applicability of the rules of origin, etc. 3) Indicate findings and discrepancy, if any, on the IIRD and the Single Administrative Document (SAD) as well. 4) Affix signature over printed name. 5) Register findings electronically. 	2 hours	COO III		

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
1		1) Review findings of the COO III indicated in both the IEIRO and SAO; and may either approve or disapprove the same. 2) Route 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		
2		1) Record details of the IEIRD. 2) Transmit to Collection Division.	5 minutes	Releasing Clerk/Messenger		
3		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		
TOTAL		END OF TRANSACTION	2 hours 35 mins			

* 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. 036
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
	Importer accomplishes IEIRD and lodge the same with Value Added Service Provider. After payment 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 (in different codes and based on the Selectivity code), 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 COS	Warehousing Entry with supporting documents

1. The information in this document is for internal use only and should not be distributed outside the organization.

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
IF ENTRY IS SELECTED GREEN						
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		
END OF TRANSACTION			50 mins			
IF ENTRY IS SELECTED YELLOW						
2		1. Chief, WAC 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 W/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		
END OF TRANSACTION			1 hr 20 mins			

Step	Client	Activity	Duration of Activity	Person in Charge	Fee	Form
IF ENTRY IS SELECTED RED						
2	Client request that the shipment be readied for examination	1. Chief, WAC 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 W/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		
TOTAL			2 hours 30 mins			

INFORMAL ENTRY DIVISIONS/EQUIVALENT UNITS
PORT OF MANILA; MICP; NAIA

PROCESSING OF INFORMAL IMPORT ENTRY DECLARATION

SCHEDULE OF AVAILABILITY OF SERVICE:

Monday - Friday
3:00 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) (BO 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	Cost of BO Form 177 and CDS	BO Form 177
2		1) Record details of the IIDE in the logbook; 2) Match IIDE against Electronic Manifest; 3) Check completeness of the attached documents; 4) Review IIDE	5 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 CDO V.	1 minute	Section Clerk, Informal Entry Division		
6		Assign IIDE to CDO III	1 minute	CDO V		
7		1) Conduct physical examination; 2) Reflect findings at the back of the IIDE; 3) Stamp name and affix signature	2 hours	CDO III		
8		1) Review findings of the CDO III and may either approve or disapprove the same; 2) Stamp name and affix signature	5 minutes	CDO V		
9		Record details of 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 SCOR 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>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).</p> <p>Note: For containerized cargoes, the importer/broker pays the arrastre and wharfage fees and continuous processing until the cargo is released.</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>				
TOTAL		END OF TRANSACTION	3 hours 22 mins			

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 CMC 54-89 and CMO 79-90. Importer/broker makes arrangement with ATI regarding the location and schedule of examination of the container.

PORT OF MANILA
CUSTOMS POSTAL OFFICES

RELEASE OF GOODS IMPORTED THROUGH THE POSTAL STATIONS

SCHEDULE OF AVAILABILITY OF SERVICE

Monday - Friday
3:00 AM - 3:00 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 im- ported goods/ Authorized Representa- tive present Notice Card with ID	Verifies Notice Card against valid ID, con- ducts examina- tion, apprais- al of goods and performs the following whichever is applicable: 1. computes du- ties and taxes, if taxable; 2. request for pre- sentation of per- mit/clearance if regulated, if 1 or 2 are not applicable, release goods to the claimant.	30 mins	DOC III at the Customs Postal Stations	P115.00 Documen- tary Stamp	EC Form 118 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		
TOTAL		END OF TRANSACTION	45 mins			

* 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 For- eign Vessel 24 hours be- fore its actual arrival.	Receive Notice of Arrival of Foreign Vessel 24 hours be- fore its actual arrival.	5 mins/ Notice	Records Officer, Bay Service Sec- tion	P115.00****	Documen- tary Stamp
		Evaluate/ check/account completion of above documentary requirements Issues General Permit to Dis- charge Imports/Load export ship- ment	1 hour	Senior Board- ing Officer, assigned on board foreign vessel		
TOTAL		END OF TRANSACTION	1 hour 5 mins			

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 P 115.00

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	2 mins	Staff, Office of the Deputy Collector for Operations	ODS-P 115.00	None
		2. Evaluate and recommend approval of the request	3 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		
TOTAL		END OF TRANSACTION	19 mins			

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	2 mins	Staff, Office of the Deputy Collector for Operations	ODS-P 115.00	None
		2. Evaluate and recommend approval of the request	5 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		
TOTAL		END OF TRANSACTION	19 mins			

CSW 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/ CSW 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
	CSW Operator/ Authorized Representative	Receives RS and if in order, release the raw materials to the CSW Operator	30 mins	Warehouseman	None	Requisition Slip Form (RS form)
		2. Fax copy of the Requisition Slip to the Account Officer at the CSW Operating Division for recording				
TOTAL		END OF TRANSACTION	30 mins			

CSW OPERATING DIVISIONS/EQUIVALENT UNITS
PORT OF MANILA; MICP; NAIA

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

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

WHO MAY AVAIL OF THE SERVICE:
CSW 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	CSW Operator submit documentary requirements to the Operating Division	Receive the letter request, check all documentary requirements and in order, affix initials on the indorsement prepared.	10 mins	Account Officer-Operating Division	₱ 15.00	
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 log-book as approved by the District Collector and forwards an advance copy of the approval to the Warehouseman via CSW 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	CSW Warehouseman		
TOTAL		END OF TRANSACTION	45 mins			

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

3:00 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
		Receive Retrieval Form, check the control/control 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 transmit to Warehousing Assessment Division for assessment of duties and taxes	10 mins			Entry Transmittal Slip
2		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		
TOTAL		END OF TRANSACTION	2 hours 25 mins			

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

OFFICE OF LICENSING 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 Reasons 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. Sign the indorsement and have it transmitted to Warehousing Assessment Division	15 mins 10 mins	Account Officer - Operating Division Chief	None	Certificate of No Pending Case
2		Schedule and conduct physical examination of subject goods at the CBW Check all required documents attached and re-assess duties and taxes and transmit findings/assessment to the Operating Division	15 mins (Examination time at the CBW) 30 mins	Customs Examiner - Warehousing Assessment Division		

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 Operations-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 tax. Notify COA and other concerned agencies	10 mins 15 mins	Account Officer-Operating Division		
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		
TOTAL		END OF TRANSACTION	2 hours 45 mins			

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 Reasons) 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/Ciner 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 submits documents/requirements to the Operating Division	Receive letter request, evaluate and check all documents required	10 mins	Account Officer-Operating Division	₱ 118.00 Doc. Stamp (separate)	
		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 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 10 mins	Account Officer - Operating Division 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
TOTAL		END OF TRANSACTION	2 hours 55 mins			

OFFICE 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 CCO1)
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 outdoors
 - 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	OTI Export Declaration Form
2		<ol style="list-style-type: none"> 1. Check completeness, accuracy and consistency of the data in the documents. 2. Conduct examination of the shipment if: <ol style="list-style-type: none"> a. covered by airt 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 (COO 1)		
3		Review evaluation by CCO1	3 mins	Assistant Chief		
4		Approve and Sign Export Declaration	1 mins	Chief		
5		<ol style="list-style-type: none"> 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 CCOO or PID 	3 mins	Receiving Clerk		
TOTAL		END OF TRANSACTION	2 hrs 28 mins			

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:

- EXPORTERS OR THEIR DULY AUTHORIZED REPRESENTATIVE
- CUSTOMS BROKERS

WHAT ARE THE REQUIREMENTS:

- For pre-exportation evaluation of the product
 - Written request for evaluation to be submitted at least 5 days prior to exportation.
 - Complete List of all materials used in the production, both local and imported
 - Break down of cost element
 - Import and Export declarations
 - Production Flowcharts
 - Company Profile
 - Other Documents to support originating status of the product
 - 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.	5 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		
TOTAL		END OF TRANSACTION	5 days 2 hours 3 mins			

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:

- EXPORTERS OR THEIR DULY AUTHORIZED REPRESENTATIVE
- CUSTOMS BROKERS

WHAT ARE THE REQUIREMENTS:

- Copy of approved Export Declaration
- Copy of Bill of Lading/ AWB
- Commercial Invoice
- 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	P115.00 Documentary Stamp	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 status 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		
TOTAL		END OF TRANSACTION	17 mins			

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
	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	P118 00 Documentary Stamp	Certificate of Shipment Form
1		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		
2		Review the findings then forward to the Chief for final approval.	3 mins	Assistant Chief		
3		Sign Certificate of Shipment, Certified Copy of Inspector's Certificate of Lading and Export Declarations.	3 mins	Chief		
4		1. Issue Reference Number. 2. Stamp ROC Seal. 3. Release Document to the Applicant.	3 mins	Releasing Clerk		
TOTAL		END OF TRANSACTION	1 day 14 mins			

NINCY AQUINO INTERNATIONAL AIRPORT
ARRIVAL OPERATIONS DIVISION

PROCESSING OF CUSTOMS BAGGAGE DECLARATION

SCHEDULE OF 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 Declaration Officer III	None. Distributed by airlines on board flights	Customs Baggage Declaration Form
2	Arriving Passenger presents duly approved CBDD to the Customs Guard on-duty at the gate.	Verify signature of COC III on the CBDD and allow passenger to pass through the gate	1 min	Customs Guard on duty at gate		
TOTAL		END OF TRANSACTION	4 mins			

NINYO 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 baggage	Verify declaration against actual baggage presented If presented baggage are taxable, compute duties and taxes payable on the Customs Baggage Declaration	3 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 CR 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		
TOTAL		END OF TRANSACTION	15 mins			

NINYO 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	8 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	3 mins	COO III of Baggage Clearance Division subject to approval of COO V on duty	None	Held Baggage Receipt
TOTAL		END OF TRANSACTION	14 mins			

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 2. 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	3 mins	Same COO III	None	Currency Declaration Form
3	Arriving Passenger present duly signed CSD to guard on-duty	Verify signature on the CSD and allow passenger to pass through.	1 min	Customs Guard on-duty at gate		
TOTAL		END OF TRANSACTION	10 mins			

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-exports, 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	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 CSD to guard on-duty	Verify signature on the CSD and allow passenger to pass through	1 min	Customs Guard on-duty at gate		
TOTAL		END OF TRANSACTION	10 mins			

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 - S.C. Form No. 117-A) - PASSENGER COPY
3. Re-exportation Commitment Form ORIGINAL (WHITE Copy - S.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 SOC 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
TOTAL		END OF TRANSACTION	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 - S.C. Form No. 117-A) - PASSENGER COPY
3. Re-exportation Commitment Form ORIGINAL (WHITE Copy - S.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 SOC 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	SOC 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		
TOTAL		END OF TRANSACTION	15 mins			

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
TOTAL		END OF TRANSACTION	3 mins			

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 exemption, 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- 30 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			
TOTAL		END OF TRANSACTION	31 mins			

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 \$500 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, accompanies 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-80 Form 45
TOTAL		END OF TRANSACTION	5 mins			

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)	0 mins	Same Boarding Officer		
TOTAL		END OF TRANSACTION	27 mins			

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		
TOTAL		END OF TRANSACTION	10 mins			

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
	Submits application form and supporting documents	<ol style="list-style-type: none"> 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		
1		<ol style="list-style-type: none"> 1. Determine, evaluate the object of the document 2. Recommend the necessary action in 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 - Sinora Ravago 5274579		
3		Comply with the No. 1 action of the Tax Specialist	5 mins	Secretariat - Janet Casaliay 5274579		

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

			of Activity	In Charge		
6		<ol style="list-style-type: none"> 1. Review the recommended action of the Assistant Chief Tax Specialist 2. Check completeness of the attachments and supporting papers 3. Check the basis of the recommended action of the Assistant Chief Tax Specialist <ol style="list-style-type: none"> 3.a. Confirm the recommended action of the Assistant Chief Tax Specialist 3.b. Reject the recommended action of the Assistant Chief Tax Specialist and prepare his own recommendation 4. Sign the appropriate document 5. Cause the transmittal of the same to Central Records (BOC) 	10 mins	Chief Tax Specialist - Talek J. Pablo 5274679		
7		<ol style="list-style-type: none"> 1. Completed action encoded into the Computer Database 	5 mins	Computer Encoder - Rudson Aquino 5274579		
8		<ol style="list-style-type: none"> 1. Log the completed action into the record book 2. Transmit the documents to the Central Records (BOC) 	5 mins	Releasing Clerk - Aristotle Tumalla 5274579		
TOTAL		END OF TRANSACTION	1 hour 10 mins			

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.	3 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 PLC 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
TOTAL		END OF TRANSACTION	9 mins 30 secs			

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 Chief Administrative and Support Unit, indicate full name, position title and purpose of request.	5 minutes	Admin Clerk, OIS 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, OIS 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, OIS Administrative and Support Unit		
4		1. Receive Certificate of No Pending Case 2. Verify against records available in the IPC	1 hour	Clerk, IPC		
5		Sign Certificate No Pending Case	5 minutes	Acting Chief, IPC		

		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		
7		1. Receive Prepared TCC; 2. Review and Sign the TCC; 3. Record/Forward signed TCC to OSS Drawback Center	10 minutes	Secretariat Tax Credit Committee		
TOTAL		END OF TRANSACTION	4 days 52 minutes			

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 Liamson - (02) 527-3727 - Collection Service
- j. Mr. Emilio Jacinto - (02) 527-4575 - Revenue Accounting Division
- k. Atty. Vener S. Saouran or
- l. Mr. Frederick S. Llaño -
- 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 transmit of TCC yellow copy to Collector 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		

		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 hour 15 minutes	Tax Credit Committee	
		Record/Forward indorsement approving the utilization to District Collector	10 minutes	Accounting Division	
		Receive and transmit approved application to Collection Division	10 minutes	District Collector	
		Issue BOCs	1 hour	Collection Division	
		TOTAL	1 day 4 hours 35 mins		

Contact Persons/No./Office:

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

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 (OCCOM)

Step	Applicant/ Client	Activity	Duration of Activity	Person in Charge/ Office	Fees	Form
1	Importer-Exporter/ Authorized Representative submits application for approval to utilize TCC with the Office of the Commissioner	1. Receive/ Record the application; 2. Prepare clearances; 3. Approve and Issue clearance; 4. Forward to CRMD the original TCC for releasing.	1 hour 10 minutes	OCCOM Staff		
2		Transmit Original TCC and TDM to Tax Credit Committee	10 minutes	CRMD Staff		
3		1. Receive/Record the docket/ application; 2. Check completeness 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	Secretary/ 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	
8		Issue BCORs	1 hour	Collection Division	
TOTAL		END OF TRANSACTION	1 day 3 hours 55 mins		

Contact Persons/No./Office:

g. Mr. Jeffrey de la Cruz - (02) 527-9473 Office of the Commissioner
h. Mr. Emerico Castillo - (02) 527-4534 Accounting Division
i. Ms. Lourdes Llamson - (02) 527-3727 Collection Service
j. Mr. Emilio Jacinto - (02) 527-4573 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	Secretary/ Tax Credit Committee	Depending on the amount of claim, viz: 50k and below - Php 500 over 50k - 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 - Php 3000	
2		7. Review and sign the Resolution; 8. Sign indorsement to Accounting Division; 9. Record/Forward docket to OSS Draw-back Center.	2 days 5 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	
TOTAL		END OF TRANSACTION	4 days 1 hour 23 minutes			

Contact Persons/No./Office:

- g. Mr. Jeffrey de la Cruz - (02) 527-9473 Office of the Commissioner
- n. Mr. Emerito Castillo - (02) 527-4534 Accounting Division
- l. Ms. Lourdes Liamson - (02) 527-3727 Collection Service
- j. Mr. Emilio Jacinto - (02) 527-4575 Revenue Accounting Division
- Atty. Vener S. Bacuran or
- i. Mr. Frederick S. Laaña -
- m. Ronald Gabriel Reyes -
- p. 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 Commissioner.	Forward complete docket to Revenue Accounting Division by way of indorsement/ routing slip	10 minutes	OCCM	Depending on the amount of claim, viz: 50k and below - Php200 over 500k -100k - Php500 over 100k -300k - Php700 over 200k -300k - Php800 over 300k -400k - Php900 over 400k -500k - Php1000 over 500k -750k - Php1500 over 750k -1M - Php2000 Over 1M - Php3000	
2		1. Verify payments 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	c. 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.	1 day 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
TOTAL		END OF TRANSACTION	8 days 2 hours 37 minutes		

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. Laaño
- 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
	Imports- 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 50k - 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 - 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	Appraiser 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	Proc 119.00	
TOTAL		END OF TRANSACTION	10 days 4 hours 3 minutes			

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k. Atty. Vener S. Baquiran Jr -
l. Mr. Frederick S. Leaño -
m. Ronald Gabriel Reyes -
n. Mr. Danilo A. Castro - (02) 527-4427 - Tax Credit Committee