



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

26 November 2014

CUSTOMS MEMORANDUM ORDER

No. 27 -2014

**To: All District Collectors
All Sub-Port Collectors
All Collection Divisions
Deputy Commissioner, Assessment and Operations Coordinating Group
Deputy Commissioner, Management Information Systems and Technology
Group**

Subject: Establishment of Prepaid Accounts

A. Background and General Provisions

1. The Bureau of Customs will announce reforms in the coming months which will:
 - a. require the electronic filing and payment through the e2m system of all transshipment entries, including shipments from local ports to PEZA zones which are now documented by manually generated transshipment permits.
 - b. enable the electronic filing and payment through the e2m system of certain Customs transactions which are now manually processed.
2. To give importers and brokers another option to make payments to the Bureau of Customs when filing transactions through e2m, apart from payment through the PASS5 system now required to be used by all e2m users, the Bureau of Customs will allow importers and brokers to open and fund Prepaid Accounts from which certain payments to the Bureau of Customs may be made.
3. Importers and brokers may open Prepaid Accounts, but are not obliged to do so.
4. Importers and brokers may open Prepaid Accounts following the procedures described in this Customs Memorandum Order beginning on 22 December 2014.
5. Importers and brokers may open and maintain one or more Prepaid Accounts. An importer or broker will be able to specify from which Prepaid Account payments should be made on a per-transaction basis.
6. Importers and brokers may open Prepaid Accounts in any Collection District, and can use any Prepaid Account to make payments in any Collection District, regardless of where the Prepaid Account was opened.

7. Brokers may use their Prepaid Account to transmit payments to the Bureau of Customs on behalf of their importer clients, but subject to RA 9280, Section 30, which states:

SEC. 30. Prohibition Against Financing Activities By Customs Brokers. – No Customs Brokers shall advance and finance on behalf of their client-importers the payment of duties and taxes, arrastre charges, wharfage dues, storage fee and other port charges.

8. Details on the requirements for all transshipment entries to PEZA zones to be filed through e2m, and other manually processed transactions which the BOC will allow or require to be filed through e2m, will be announced in separate Customs Memorandum Orders in the future.
9. When transshipment entries are filed through the e2m system, importers or brokers will be able to pay transshipment fees from their Prepaid Accounts.

B. Procedures for Opening a Prepaid Account

1. An accredited importer or broker should obtain and fill up a Prepaid Account Registration Form (Annex A) from :
 - a. If in the main port of a collection district: the Collection Division
 - b. If in a sub-port: the Cashier
2. Upon receipt of the filled out Account Registration Form, the Chief of the Collection Division shall:
 - a. Assign a Prepaid Account Reference Number.
 - b. Create the Prepaid Account in the e2m Customs Prepayment System
 - c. Sign the filled up Account Registration Form, with the Account Reference Number filled up.
3. The accredited importer or broker should take the Account Registration Form, signed by the Chief of the Collection Division, to any Land Bank of the Philippines branch listed in this CMO, Section E, and make a deposit of any amount into the Prepaid Account.
4. Upon deposit into the Prepaid Account, the account holder may request that Land Bank issue a Customs Payment Receipt evidencing deposit into the Prepaid Account.
5. The account holder may deposit funds into the Prepaid Account at any time, at any Land Bank branch listed in this CMO, Section E.

C. Transferring funds between Prepaid Accounts

1. Funds in any Prepaid Account cannot be withdrawn. They can be transferred from one Prepaid Account to another Prepaid Account which is also under that same holder's name, at any branch of the Land Bank of the Philippines listed in this CMO, Section E.

D. Checking Balances in a Prepaid Account

1. Any importer or broker can check the balance in his Prepaid Account by inquiring at the branch of the Land Bank of the Philippines in which that Prepaid Account was opened.

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E. List of Land Bank Branches where Importers or Brokers can open Prepaid Accounts

BRANCHES	ADDRESS	CONTACT NUMBERS
SOUTH HARBOR-BOC POM TB	Gate 3 Bureau of Custom Port Area Manila	5360159/5360162
NAIA BOC	NAIA BOC Building, Old MIA Road Pasay City	8795306/8794192
BOC MICP	GF BOC Building, Manila International Container Port North Harbor Tondo	2445067/2445078
SUBIC	Maritan Building, Manila Avenue Rizal Avenue cor. Manila Road, Subic Bay Freeport Zone, Olongapo City, Zambales	(047) 2526495/2523890
CLARK	Lily Hill Plaza, CM Recto Hiway Clark Freeport Zone Pampanga	(045) 5992253/5997097
BATANGAS CITY	Pator-Talambiras Bldg. P. Burgos St Batangas City	(043) 7237025/7233418
BOC CEBU EO	CIP Complex, Pier 6, Port of Cebu, Cebu City	(032) 2321516/2367498
CAGAYAN DE ORO PPA	NHA Compound, Macabalan Cagayan de Oro	(088) 8569526
GEN. SANTOS PIONEER	Ground Floor Philamlife Bldg., Pioneer Ave. Gen. Santos City	(083) 3017980/5533592
DAVAO RECTO	PDIC Bldg C.M. Recto corner Bonifacio Streets Davao City Davao del Sur	(082) 2263890/2268869
BAJADA	MSD Yap Bldg J. P. Laurel Avenue, Bajada, Davao City Davao del Sur	(082) 2228546
MARIVELES	Ground Floor, AFAB Building, Mariveles Bataan	(047) 9354218/9354217
BALANGA	Don Manuel Banzon Avenue Doña Francisca Subd Balanga Bataan	(047) 2373004/2372129
INTERNATIONAL TRADE DEPT - HO	20th LBP Bldg 1598 M.H. Del Pilar cor. Dr. J. Quintos Sts. Malate Manila	5220000 loc.2433
LAND BANK BOC MEPZ-EO-MACTAN	MEPZ COMPOUND, LAPU LAPU CITY. (OUTSIDE BOC BUILDING)	


JOHN P. SEVILLA

Commissioner

14-04415

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Prepaid Account Registration Form
Customs Office _____

Type of Account : <input type="checkbox"/> DECLARANT <input type="checkbox"/> IMPORTER	
Tax Identification Number (TIN) :	Account No. :
Company Name :	
Office Address :	
Tel / Fax	
Contact Person :	Position :
Submitted By <hr/> <i>(Signature Over Printed Name)</i>	Account Registered By <hr/> <hr/> <i>Chief, Cash Division</i> Date