



REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE

BUREAU OF CUSTOMS

1099 MANILA

MEMORANDUM

TO

ALL DISTRICT/SUBPORT COLLECTORS

ALL DEPUTY COLLECTORS FOR ASSESSMENT

ALL CHIEFS, ASSESSMENT DIVISION

FROM

ATTY. EDWARD JAMES A. DY BUCO

Deputy Commissioner

SUBJECT

SUBMISSION OF REPORT ON INFORMAL ENTRIES FILED

WITHOUT COLLECTION OF IMPORT PROCESSING FEE

(FEE) PURSUANT TO CAO 08-2014

DATE

NOVEMBER 16, 2017

You are hereby directed to submit to this office on or before 29 November 2017, a summary of informal entries filed at your respective ports without collection of IPF, from December 2014 up to October 2017.

Further, you are requested to indicate in the report, the number of informal entries sent by or consigned to Overseas Filipino Workers (OFWs) within the same period.

For strict and immediate compliance.







SUBJECT: Guidelines on the Imposition of Customs Documentary Stamp and Import Processing Fee for Informal Entries

Pursuant to Section 608 and Sections 3301 to 3304 of the Tariff and Customs Code of the Philippines, in relation to Section 36 of the Administrative Code of 1987, the rates of Customs Documentary Stamp and Import Processing Fee for Informal Entries in all ports of the Philippines shall be as follows:

1. Revised Amount of Customs Documentary Stamp Tax for Informal Entry

An amount of fifteen pesos (P15.00) shall be collected from each importation filed through the informal entry.

2. Revised Amount of Import Processing Fee for Informal Entry

No amount shall be collected as import processing fee on any importation filed through the informal entry. The BOC shall cease to collect import processing fee on any importation filed through the informal entry.

Repealing Clause

Any order, rule or regulation contrary or inconsistent with this order or any of its provisions are hereby repealed or amended accordingly.

4. Effectivity Clause

This Order shall take effect immediately upon publication in a newspaper of general circulation or Official Gazette and three (3) copies deposited to the UP Law Center.

John P. Sevilla Commissioner

JOHN P. SEVILLA
Commissioner
14-04258

Approved by:

Cesar V. Purisima
Secretary of Finance

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