



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

February 24, 2017

Memorandum:

To : All Section / Division Chiefs
Principal Appraisers / Examiners
Customs Examiners
Assessment / Warehousing Divisions
Collecting Officers
In-House Banks
All Others Concerned

Subject : ORDER OF PAYMENT FOR ADDITIONAL CUSTOMS DUTIES, TAXES, AND
OTHER CHARGES

From : M/Gen NATALIO C. ECARMA III (Ret.)
Deputy Commissioner
Revenue Collection Monitoring Group

In connection to the new Report of Collection and Deposit (RCD) Format, attached is the revised Order of Payment that would conform to the reclassified account codes to ensure that income being collected by our Collecting Officers and in-House Banks is properly classified.

For strict compliance.


M/Gen NATALIO C. ECARMA III (Ret.)

ORDER OF PAYMENT				
for Additional Customs Duties, Taxes, and Other Charges				
ACCOUNT CODE	BASIS	LRF	AMOUNT	
Import Duty / Export	CUD			
Customs Specific Duty	CSD			
Anti-Dumping / Dumping Duty	DPD			
Excise Tax	EXC			
Value Added Tax	VAT			
Customs Documentary Stamp (CDS)	CDS			Sec. 3303, TCCP; CAO No. 2-2001; CAO No. 1-94; CMC No. 158-99; CAO No. 9-92
BIR Documentary Stamp (IRDS / DST)	BIR			CMO No. 11-96
Fine & Penalty for National Taxes	FIN			Part 4 - Surcharge, Fines and Forfeitures, Vol. II, TCCP; CAO 5-91
Permit Fee (NOT FOR ADM. FEE FOR ISSUANCE OF PERMIT)	PF			
Administrative Fee Issuance of Permits	AFP			Unnumbered Memo on LRF dated May 15, 2013; CAO No. 2-2001
to render O.T. services for processing / releasing imported goods				
to take cigars aboard ship, per thousand cigars (secured by / given to persons, other than the passengers)				
to take cigarettes aboard ship per thousand cigarettes (secured by / given to persons, other than the passengers)				
transshipment of cigar and / or cigarettes from one foreign vessel to another				CAO No. 2-2001
Administrative Fee for Co-Loading	ACL			CMO 16-2016
REGISTRATION FEES	REG			
To participate in public auction; per auction				Unnumbered Memo on LRF dated May 15, 2013; CAO No. 2-2001
Clearance Fee	CLR			
Certification Fee (NOT FOR ADM. FEE FOR ISSUANCE OF CERTIFICATE)	CER			Unnumbered Memo on LRF dated May 15, 2013; CAO No. 5-2006
Request that the firm has no similar or outstanding request for revalidation of TCC				
Request for the authenticity of Tax Credit Certificate				
Other similar request for certification				
Protest Fee/Legal Fee/Docket Fee	PLD			Unnumbered Memo on LRF dated May 15, 2013; CAO No. 2-2001
Inspection Fees	IF			
Accreditation Fee	ACF			CAO No. 2-2001
Accreditation and Renewal Fees by the Accredited Information Validation Service Provider				Unnumbered Memo on LRF dated May 15, 2013; CMO No. 1-2009
A one time Accreditation Fee				
A yearly Renewal Fee				
SGS Pre-shipment Inspection Exemption Scheme				Unnumbered Memo on LRF dated May 15, 2013; CAO No. 8-94
Renewal of accreditation (bi-annual)				
Filing Fee	FF			
Revalidation of TCCs				Unnumbered Memo on LRF dated May 15, 2013; CAO No. 5-2006
for application for exemption from SGS PSI Scheme by Garment (Manufacturer-Exporter)				Unnumbered Memo on LRF dated May 15, 2013; CAO No. 8-94
Application of Tentative Release of CRF-questioned shipments				Unnumbered Memo on LRF dated May 15, 2013; CMO 51-92 and CMO 12-2009
Processing Fee for Claim for Refund	RPF			Unnumbered Memo on LRF dated May 15, 2013; CAO No. 5-1992; CAO No. 2-2001
Processing Fee for Registration of Importers and Customs Brokers pursuant to DOF Department Order No. 33-2014	PIB			CMO 11-2014; collected with LRF as explained by an Account Management Office Staff
Administrative Fee for Issuance of Certificates	AFC			
Certificate of Payment				CAO No. 2-2001
Tax Credit Certificate				
Certificate of Clearance from outstanding account, Tax Credit, Tax Debit, and related matters				
Other certificates not herein specified, if such are issued in the course of routine administration and do not serve any special pecuniary interest of the party concerned therein.				
Advance Ruling Fee	ARU			
Informal Service Fee (Balik-bayan Service Fee)	ISF			
Import Processing Fee	IPF			
Amendment Fee / Replacement Fee	ARF			
TCC Replacement Fee				Unnumbered Memo on LRF dated May 15, 2013; CAO 5-2006
Department of Energy (DOE) Fee	DOE			
Fee Collected from each individual consignee of a consolidated shipment	FCS			CMO No. 11-94; CMO 79 90
Transshipment Fee / Cargo Transfer Fee	TSF			CMO No. 13-2013
Prepayment Transshipment Fee / Cargo Transfer Fee	PTS			CMO No. 27-2014
Other Service Income - Other	OSI			
Rent Income	RI			
Circularization	CIR			CAO No. 2-2001
Dividend Income	DIV			COA Chart of Accounts
Interest Income	INT			COA Chart of Accounts
Other Fines and Penalties	OPF			COA Chart of Accounts; Part 4 - Surcharge, Fines and Forfeitures, Vol. II, TCCP Except for Sec. 2501 - 2506; CAO 2 -92
Automatic Refund of Unutilized Advance Deposit by AAB (CAO No. 5-92)				
Fines imposed in the settlement of seizure cases pending hearing (CAO No. 4-94)				
Warehousing / Supervision Fee	WSF			CMO No. 71-91
Other Business Income - Other	OBI			
Sale of Garnished / Confiscated / Abandoned / Seized Goods and Properties	AUC			MEMO dated Feb 2, 2009, signed by Atty. Gregorio B. Chavez, then Deputy Commissioner, IAG and Chairman, Committee on Informer's Reward
Safeguard Duty (SGD)	SGD			CMC No. 432-2000
Container Security Fee	CSF			

	total amount to be paid P		
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Date Accomplished _____ Signature over Printed Name _____

Section _____ Division: _____



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February 24, 2017

GLADYS CABUGAWAN

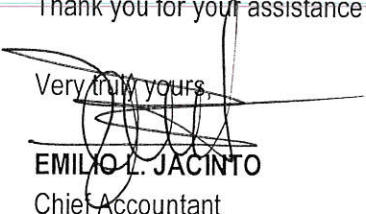
Chief
Central Records Management Division
This Bureau

Dear Ms. Cabugawan:

For circularization is the attached Memorandum dated February 24, 2017 of the Deputy Commissioner, Revenue Collection Monitoring Group regarding the revised Order of Payment for Additional Customs Duties, Taxes, and Other Charges.

Thank you for your assistance on this matter.

Very truly yours,


EMILIO L. JACINTO

Chief Accountant
Revenue Accounting Division
Financial Service