



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

CUSTOMS ADMINISTRATIVE ORDER

NO. 2-2001

SUBJECT: RATES OF CUSTOMS FEES AND CHARGES

Pursuant to Sections 608 and Section 3301 to 3304, Tariff and Customs Code of the Philippines, in relation to Section 36, Administrative Code of 1987 and Executive Orders Nos. 197 and 218, both series of year 2000 as implemented by DOF and DBM Joint Circular No. 2000-2 dated April 3, 2000, the rates of Customs fees and charges in all ports of the Philippines shall be as follows:

1. Import Processing Fees

For shipments processed under Formal/Informal Entries

DUTIABLE VALUE OF SHIPMENT		NEW RATES
		<i>(per entry)</i>
Up to	P 250,000	P 250
Over P 250,000	to 500,000	500
Over P 500,000	to 750,000	750
Over P 750,000		1,000

2. Refund Processing Fees/Docket Fees

On ordinary claims for refund of tax and duty payments, including cash bonds; and for each formal protest/appeal from the decision of the District Collector/Valuation & Classification Review Committee (VCRC)

AMOUNT OF CLAIM/ PROTESTED AMOUNT	PROCESSING FEES/ DOCKET FEE
Up to P 50,000	P 500
Over P 50,000 to 100,000	600
P 100,000 to 200,000	700
Over P 200,000 to 300,000	800
Over P 300,000 to 400,000	900
Over P 400,000 to 500,000	1,000
Over P 500,000 to 750,000	1,500
Over P 750,000 to 1,000,000	2,000
Over P1,000,000	3,000

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3. Administrative Fees

3.1. Issuance of Certificates

3.1.1. Certificate of Payment	P 100
3.1.2. Tax Credit Certificate	P 100
3.1.3. Certificate of Clearance from outstanding account, Tax Credit, Tax Debit, and related matters	P 100
3.1.4. Other certificates not herein specified, if such are issued in the course of routine administration and do not subserve any special pecuniary interest of the party concerned therein	P 100

3.2. Issuance of Permits

3.2.1. To render overtime services for processing/releasing imported goods	P 400
3.2.2. To take cigars aboard ship, per thousand cigars (secured by/ given to persons other than the passengers)	P 100
3.2.3. To take cigarettes aboard ship, per thousand cigarettes, (secured by/ given to persons other than the passengers)	P 100

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3.2.4. Transshipment of cigar and/or cigarettes from one foreign vessel to another

peso equivalent of two US Dollars (\$2.00) per carton of fifty reams

3.3. Registration Fees

3.3.1. To participate in public auction sale, per auction

P 2,000

3.3.2. For importer to transact business with the Bureau

P 1,000

3.3.3. For renewal/updates of the registration of importers, per year

P 500

3.4. Accreditation Fees

3.4.1. To practice Customs Brokerage per point of entry,
• individual broker
• brokerage firms

P 500

P 1,000

3.4.2. To renew brokerage accreditation, per year

- Individual
- brokerage firms

P 300

P 500

3.4.3. For Commercial banks and surety companies to transact business with the Bureau, per quarter

P 100

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3.5. Circularization

3.5.1. per circular originating from or requested by any private individuals, corporations or entities P 1,000

3.6. Documentary Customs Stamps

3.6.1. For each entry for immediate transportation in bond P 100

3.6.2. For each bond accepted or renewed P 200

3.6.3. For each approval of application in respect to transaction covered by general bond P 200

3.6.4. For each amendment allowed to a Foreign Inward Manifest P 100

3.6.5. For every formal protest filed before the Collector of Customs P 200

3.6.6. For each appeal in protest and seizure cases P 200

The Bureau is hereby authorized to increase the cost of all Accountable Prenumbered Customs Forms based on the cost of printing plus 25% mark-up to cover handling and security cost at the Bureau to take effect fifteen (15) days after publication in a Customs Memorandum Order

Repealing Clause -

All orders, rules and regulations inconsistent herewith are repealed or modified accordingly.

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Effectivity Clause -

This order shall take effect fifteen (15) days after approval and publication in a newspaper of general circulation.



TITUS B. VILLANUEVA
Commissioner

APPROVED:



ALBERTO G. ROMULO
Secretary of Finance
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Date Approved:

MAY 21, 2001
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MEMORANDUM

FOR : Hon. ALBERTO B. ROMULO
Secretary of Finance

SUBJECT : CAO ON NEW CUSTOMS FEES AND CHARGES

DATE : 27 April 2001

Forwarded for approval is a Customs Administrative Order (CAO) on the new Customs Fees and Charges as signed by the Commissioner.

This new schedule is the product of a series of discussion and consultation between representatives of the Bureau of Customs and the Port Users Confederation (PUC), the umbrella organization of 22 industry groups representing the trading community; arrived at after several exchanges of proposals and counterproposals between the two parties.

Considering that the peso has since drastically depreciated, BoC and PUC have agreed that herein subject CAO is reasonable and acceptable. As may be gleaned from Annex A hereof, which also shows in a matrix the percentage difference between the existing rates and the new rates, the last adjustments were established through CAO issuances in 1992, 1993 and 1994.

The increase in Customs fees and charges is one of the revenue enhancement measures the BoC and DoF earlier agreed on to help the Bureau raise around P1 Billion in additional revenues. (Please see Annex B.)

The new rates take effect fifteen days from approval and publication of the CAO.

For consideration/approval.


RUFUS B. VILLANUEVA
Commissioner