



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

**INTERNAL ADMINISTRATION GROUP**  
CENTRAL RECORDS MANAGEMENT DIVISION

June 19, 2019

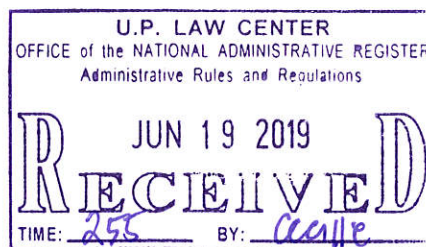
**The Director**

Office of the National Administrative Register (ONAR)  
UP Law Center Diliman, Quezon City

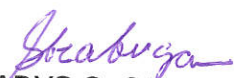
Sir/Ma'am:

Transmitted are three certified true copies and soft copy (word format in compact disc rewritable) of the following Customs Memorandum Order, to wit:

**CMO 30-2019: ALLOWED FEES AND CHARGES IMPOSED AND COLLECTED BY THE BUREAU OF CUSTOMS (BOC)**



Very truly yours,

  
GLADYS C. CABUGAWAN  
Chief, CRMD



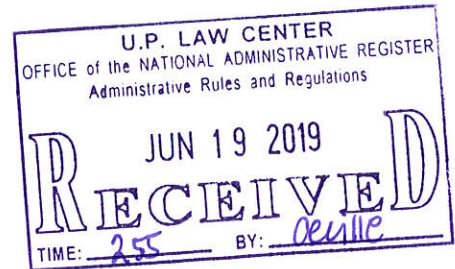
Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**  
1099 Manila

June 18, 2019

**CUSTOMS MEMORANDUM ORDER**

NO. 30- 2019

To: All Deputy Commissioners  
All Directors and Division Chiefs  
All District/Port Collectors  
All Others Concerned



**Subject: ALLOWED FEES AND CHARGES IMPOSED AND COLLECTED BY THE BUREAU CUSTOMS (BOC)**

The Bureau of Customs (BOC) is mandated to establish a regime of transparency of and accessibility to customs information, customs laws, rules, regulations, administrative policies, procedures and practices, in order to ensure informed, and diligent compliance with customs practices and procedures by stakeholders.

In order to fully inform the public/stakeholders and to remind the BOC officials and employees of the allowed fees and charges that may only be imposed and collected by the Bureau, the Office of the Commissioner has issued an official list (*Annex A hereof*) in relation thereto, based on the provisions of Customs Modernization and Tariff Act (CMTA) of 2016, relevant Customs Administrative Orders (CAOs), Customs Memorandum Orders (CMOs), and Customs Memorandum Circulars (CMCs),

In this regard, all BOC officials and employees entrusted with the collection of taxes, fees and other imports are enjoined to strictly comply with this Order. Any unauthorized collection or illegal imposition of fees and charges not covered by the list shall be criminally and administratively charged and punished to the full extent of the law.

Specifically, the following acts or omissions are considered violative under paragraph 2, Article 213 of the Revised Penal Code, to wit:

- Demanding, directly or indirectly, the payment of sums different from or larger than those authorized by law;
- Failing voluntarily to issue a receipt, as provided by law, for any sum of money collected by him officially;
- Collecting or receiving, directly or indirectly, by way of payment or otherwise things or objects of a nature different from that provided by law.

South Harbor, Gate 3, Port Area Manila 1099 Tel. Nos. 527-4537, 527-1935 (OCOM)  
Website: [www.customs.gov.ph](http://www.customs.gov.ph) . Email: [Boc.cares@customs.gov.ph](mailto:Boc.cares@customs.gov.ph) (PIAD)

**Certified True Copy**

Raquel G. De Jesus  
SVC00  
CRMD - BOC

The provisions of Administrative Code shall also apply if the culprit/violator is an officer or employee of the Bureau of Customs.

Private persons, brokers, and importers, when acting in conspiracy with BOC officials and employees may also be dealt with in accordance with the law, in consonance with the avowed policy of the anti-graft law to repress certain acts of public officers and private persons alike constituting graft or corrupt practices act or which may lead thereto.

For strict compliance.



BOC-09-02689


**REY LEONARDO B. GUERRERO**

Commissioner

JUN 18 2018

South Harbor, Gate 3, Port Area Manila 1099 Tel. Nos. 527-4537, 527-1935 (OCOM)  
Website: [www.customs.gov.ph](http://www.customs.gov.ph) . Email: [Boc.cares@customs.gov.ph](mailto:Boc.cares@customs.gov.ph) (PIAD)

**Certified True Copy**

  
\_\_\_\_\_  
Raquel G. De Jesus  
SVCOO  
CRMD - BOC

  
 Raguél G. De Jesus

SYG00  
 CRMD-BOC

BUREAU OF CUSTOMS FEES AND CHARGES

ANNEX A-1

Description	Basis (CMO, CAO, CMC)	Schedule	Amount
<b>IMPORT DUTIES</b>			
Import Duty / Export	CMO No. 27-2006; P.D. 1853		
Advance Duties			
Customs Specific Duty/Countervailing Duty			
Anti-Dumping / Dumping Duty			
Safeguard Duty (SGD) / Marking Duty			
<b>EXCISE TAX</b>			
Specific Tax, based on volume			
Ad-valorem Tax, based on value			
<b>VALUE ADDED TAX</b>			
<b>DOCUMENTARY STAMP TAX</b>			
BIR Documentary Stamp (Internal Revenue Documentary Stamps Tax	CMO No. 11-96; Unnumbered memo dated October 24, 2018 [R.A. 10963 - SEC 61. Sec 188 of NIRC as amended;.... on each certificate of damage or otherwise, and on every other certificates or document issued by any CUSTOMS OFFICER, marine surveyor, or other person acting as such, and on each certificate issued by a notary public, and on each certificate of any description required by law or by rules or regulations of a public office, or which is issued for the purpose of giving information, or establishing proof of a fact, and not otherwise specified herein, there shall be collected a documentary stamp tax of thirty pesos (P30.00)]		P30.00
<b>Administrative Fees for Documentary Customs Stamps</b>	CAO No. 2-2001		
For each entry for immediate transportation in bond			100.00
For each bond accepted or renewed			200.00
For each approval of application in respect to transaction covered by general bond			200.00
For each amendment allowed to a Foreign Inward Manifest			100.00
For every formal protest file before the Collector of Customs			200.00
For each appeal in protest and seizure cases			200.00
Customs Fee for each original IERD (Formal and Informal entries)	CAO No. 1-94		250.00
Export Fee or Documentary Stamp Fee	CMC No. 158-99, CMO No. 7-2012		100.00
Customs Fee For each original withdrawal entry from any bonded warehouse	CAO No. 9-92		100.00

FEB. 10, 2015 MEMORANDUM - THE INFORMAL ENTRY DIVISIONS SHALL COLLECT THE CDS IN THE AMOUNT OF P15.00 ONLY. THIS AMOUNT SHALL THEN BE REMITTED BY THE BUREAU OF CUSTOMS (BOC) TO THE BUREAU OF INTERNAL REVENUE (BIR) FOR THE PAYMENT OF CUSTOMS DOCUMENTARY STAMP TAX. NO OTHER AMOUNT SHALL BE COLLECTED AS CDS FROM THE ENTRIES FILED UNDER THE INFORMAL ENTRY DIVISION

*Raquel G. De Jesus*  
Raquel G. De Jesus  
 S/COO

CRM-D - BOC

**BUREAU OF CUSTOMS FEES AND CHARGES**

**AMDEX A-1**

Description	Basis (CMO, CAO, CMC)	Schedule	Amount
<b>FINES &amp; PENALTIES</b>			
Offenses and Penalties under CMTA (Late Payment of Duties & Taxes, CAO 5-91, Sec. 2501-2504)	CMTA (R.A. 10863 TITLE XIV CH 1) Part 4 - Surcharge, Fines and Forfeitures, Vol. II, TCCP		
Sec. 2501 - Failure to Pay Liquidated Charges			
Sec. 2501-A - Unauthorized Withdrawal of Imported Articles From Bonded Warehouse			
Sec. 2502 - Repealed by P.D. 1670, March 6 1980.			
Sec. 2503 - Undervaluation, Misclassification and Mis-declaration in Entry			
Sec. 2504 - Failure or Refusal of Party to Give Evidence or submit Documents for Examination			
Imposition of Surcharges for Breach of Bond	CAO No. 5-91		
Late Re-Exportation			
Late Submission of Documents			
Late Submission of Change of Immigration Status and Permanent Residency			
Late Payment of Duties and Taxes			
Late Extension of Re-Export Bonds under Section 105 TCCP			
<b>PERMIT FEE</b>			
<b>Administrative Fee Issuance of Permits</b>	CAO No. 2-2001		
to render overtime services for processing / releasing imported goods	with additional collection of LRF per Unnumbered Memo on LRF dated May 15, 2013;		400.00
to take cigars aboard ship, per thousand cigars (secured by / given to persons, other than the passengers)			100.00
to take cigarettes aboard ship per thousand cigarettes (secured by / given to persons, other than the passengers)			100.00
transshipment of cigar and / or cigarettes from one foreign vessel to another		per carton of fifty reams	P60.00
<b>Administrative Fee for Co-Loading</b>	CMO No. 16-2016		500.00
<b>REGISTRATION FEES</b>			
To participate in public auction; per auction	CAO No. 7-93; CAO No. 2-2001; with additional collection of LRF per Unnumbered Memo on LRF dated May 15, 2013		2,000.00
Payment of Recordation fee	CAO No. 6-2002		2,000.00
<b>CLEARANCE FEE</b>			
<b>CERTIFICATION FEE (NOT FOR ADM. FEE FOR ISSUANCE OF CERTIFICATE)</b>	CAO No. 5-2006; with additional collection of LRF per Unnumbered Memo on LRF dated May 15, 2013		150.00
Request that the firm has no similar or outstanding request for revalidation of TCC			150.00
Request for the authenticity of Tax Credit Certificate			150.00
Other similar request for certification			150.00

*Rafael G. De Jesus*  
 Rafael G. De Jesus  
 SVCOO  
 CRM-D-BOC

BUREAU OF CUSTOMS FEES AND CHARGES

PNWEX A' 3

Description	Basis (CMO, CAO, CMC)	Schedule	Amount
PROTEST FEE / LEGAL FEE / DOCKET FEE	CAO No. 5-1992; CAO No. 2-2001; with additional collection of LRF per Unnumbered Memo on LRF dated May 15, 2013;	Amt of Claim / Protested Amount (P) Up to 50,000	Docket Fee 500.00
		Over 50,000 to 100,000	600.00
		Over 100,000 to 200,000	700.00
		Over 200,000 to 300,000	800.00
		Over 300,000 to 400,000	900.00
		Over 400,000 to 500,000	1,000.00
		Over 500,000 to 750,000	1,500.00
		Over 750,000 to 1,000,000	2,000.00
		Over 1,000,000	3,000.00
<b>INSPECTION FEES</b>			
CONTAINER SECURITY FEE	CAO No. 4-2007; E.O. 592	40-footer Container Van	Peso equivalent of US\$50.00
		20-footer Container Van	Peso equivalent of US\$25.00
		computed at the prevailing rate of exchange for the week	
<b>ACCREDITATION FEE</b>			
Accreditation and Renewal Fees by the Accredited Information Validation Service Provider	CAO No. 2-2001 CAO No. 1-2009; with additional collection of LRF per Unnumbered Memo on LRF dated May 15, 2013		
A one time Accreditation Fee			300,000.00
A yearly Renewal Fee			100,000.00
SGS Pre-shipment Inspection Exemption Scheme	CAO No. 8-94; with additional collection of LRF per Unnumbered Memo on LRF dated May 15, 2013		2,000.00
Renewal of accreditation (bi-annual)	CAO No. 14-2015		1,000.00
Accreditation of Philippine Economic Zone Authority (PEZA) Locators	CAO No. 35-2008		200,000.00
Surveying Company for Bulk and Break Bulk One time Accreditation fee			with Cash Bond in an amount of P1,000,000.00
<b>PROCESSING FEES</b>			
Application Fee	CAO No. 3-2016; CMO No. 30-2016		1,500.00
Advance Ruling Fee	CMO No. 35-2008		50,000.00
Application for Accreditation of Surveying companies (Bulk and Break Bulk)			
Filing Fee	CAO No. 5-2006; with additional collection of LRF per Unnumbered Memo on LRF dated May 15, 2013		200.00 - 1,000.00
Revalidation of TCCs	CAO No. 8-94; with additional collection of LRF per Unnumbered Memo on LRF dated May 15, 2013		1,000.00
for application for exemption from SGS PSI Scheme by Garment (Manufacturer-Exporter)			
Application of Tentative Release of CRF- questioned shipments	CMO No. 51-97; with additional collection of LRF per Unnumbered Memo on LRF dated May 15, 2013		

**BUREAU OF CUSTOMS FEES AND CHARGES**

**ANNEX A-1**

Description	Basis (CMO, CAO, CMC)	Schedule	Amount
Processing Fee for Claim for Refund	CAO No. 5-1992; CAO No. 2-2001; with additional collection of LRF per Unnumbered Memo on LRF dated May 15, 2013	Amt of Claim / Protested Amount (P)	Processing Fee / Docket Fee
		Up to 50,000	500.00
		Over 50,000 to 100,000	600.00
		Over 100,000 to 200,000	700.00
		Over 200,000 to 300,000	800.00
		Over 300,000 to 400,000	900.00
		Over 400,000 to 500,000	1,000.00
		Over 500,000 to 750,000	1,500.00
		Over 750,000 to 1,000,000	2,000.00
		Over 1,000,000	3,000.00
Processing Fee for Registration of Importers and Customs Brokers	CAO No. 9-92; CAO No. 1-2000; CAO No. 02-2001; CMO No. 11-2014; CMO No. 05-2018; with additional collection of LRF per Unnumbered Memo on LRF dated May 15, 2013 CAO No. 2-2001		1,000.00
Administrative Fee for Issuance of Certificates			100.00
Certificate of Payment			100.00
Tax Credit Certificate			100.00
Certificate of Clearance from outstanding account, TC, TD, and related matters			100.00
Other certificates not herein specified, but are issued in the course of routine administration and do not serve any special pecuniary interest of the party concerned therein.			100.00
Processing Fee Collected from each individual consignee of a consolidated shipment pursuant to DOF Department Order # 57-2011	CMO No. 11-94; CMO No. 79-90; CMO No. 27-2015; CMO No. 03-2016; CAO No. 05-2016; CAO No. 04-2017; CAO No. 01-2018, CMO No. 18-2018		250.00 Inclusive of P10.00 LRF
Processing Fee for Returning Residents and Overseas Filipino Workers (OFWs) (INFORMAL SERVICE FEE)	CAO No. 6-2016; CMO No. 15-2017		310.00 Inclusive of P10.00 LRF
Processing Fee For Amendment of BL & AWB	CMO No. 31-2015		500.00
Import Processing Fee	CAO No. 2-2001	Dutiable Value of Shipment	Amount per Entry
		Up to P250,000	250.00
		Over P250,000 to P500,000	500.00
		Over P500,000 to P750,000	750.00
		Over P750,000	1,000.00
	CMO No. 11-2001	For warehousing entries	250.00
<b>FEB. 10, 2015 MEMORANDUM NO IPF SHALL BE COLLECTED FROM THE ENTRIES PROCESSED THROUGH THE INFORMAL ENTRY DIVISION</b>			
<b>AMENDMENT FEE / REPLACEMENT FEE</b>			
TCC Replacement Fee	CAO No. 5-2006; with additional collection of LRF per Unnumbered Memo on LRF dated May 15, 2013		

*[Signature]*  
 Raquel G. De Jesus  
 SV000  
 CRM/D - B00

BUREAU OF CUSTOMS FEES AND CHARGES

ANNEX A-5

Description	Basis (CMO, CAO, CMC)	Schedule	Amount
TRANSHIPMENT FEE / CARGO TRANSFER FEE	CMO No. 13-2013		FOR FREE PORT AREAS, PEZA, AND OTHER SEZ AREAS
			TRANSACTION
			CTF/RATE P710.00
			CDS 250.00
			IRS 30.00
			D&H(COST OF FORM) 40.00
			TOTAL 1,090.00
			FOR MACTAN EXPORT PROCESSING ZONE
			TRANSACTION P432.00
			CTF/RATE 250.00
			CDS 30.00
			D&H(COST OF FORM) 40.00
			TOTAL 752.00
Prepayment Transshipment Fee / Cargo Transfer Fee	CMO No. 27-2014		
DEPARTMENT OF ENERGY (DOE) Fee	CMO No. 18-2006, CMO No. 22-2006, CMO No. 26-2006, CMO No. 29-2006, CMO No. 32-2006, CMO No. 34-2006		
Other Service Income - Other			
SUPER GREEN LANE SERVICE FEE	CAO No. 6-2003	FOB Value	Amount (P)
		below US\$5,000.00	500.00
		US\$5,001.00 to US\$100,000.00	1,000.00
		US\$100,000.01 to US\$200,000.00	1,500.00
		US\$200,000.01 to US\$500,000.00	2,000.00
		Above US\$500,000.00	2,500.00
RENT/LEASE INCOME			
CIRCULARIZATION	CAO No. 2-2001		1,000.00
DIVIDEND INCOME			
INTEREST INCOME			
OTHER FINES AND PENALTIES	Part 4 - Surcharge, Fines and Forfeitures, Vol. II, TCCP Except for Sec. 2501 - 2506		
Automatic Refund of Unutilized Advance Deposit by AAB	CAO No. 5-92		P100.00 per day from the date the deduction was made until the amount is re-deposited
Fines imposed in the settlement of seizure cases pending hearing	CAO No. 4-94		
Penalties Imposed upon Authorized Agent Banks	CAO No. 2-92		P100 per banking day of default
Late submission of Customs collection reports or submission of inaccurate, incomplete reports, late remittance and / or under remittance/ unremitted collections to the Bureau of the Treasury			25% surcharge to be annualized plus 1/10 of 1% interest per banking day on the amount of delay or unremitted collections
Penalty for Failure of an Authorized Government (AGDB) to value the deposit on deposit date	DOF No. 52-96		1% of the amount of deposit for everyday of delay in value dating the deposit on deposit day



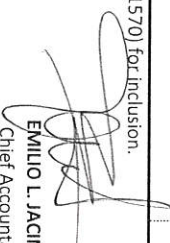
*Rafael*  
Rafael G. De Jesus  
 SVCNO  
 CRMD - BOC

**Annex A-6**

**BUREAU OF CUSTOMS FEES AND CHARGES**

Description	Basis (CMO, CAO, CMC)	Schedule	Amount
WAREHOUSING / SUPERVISION FEE	CMO No. 71-91		
Other Business Income - Other			
SALE OF GARINISHED / CONFISCATED / ABANDONED / SEIZED GOODS AND PROPERTIES			
70% GENERAL FUND	MEMO dated Feb 2, 2009, signed by Atty. Gregorio B. Chavez, then Deputy Commissioner, IAG and Chairman, Committee on Informer's Reward		
20% INFORMER'S REWARD (TRUST)			
10% RETENTION FEE (TRUST)			
LEGAL RESEARCH FEE	May 15, 2013 Memo		1% of the filing fee imposed, but in no case lower than or a minimum of P10.00

NOTE: For Customs Fess and Charges not included in the list, please inform REVENUE ACCOUNTING DIVISION (#527-1570) for inclusion. Kindly provide basis (CAO, CMO, Memo) for collection.

  
**EMILIO L. JACINTO**  
 Chief Accountant  
 Revenue Accounting Division