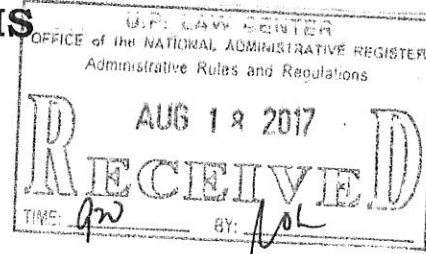




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
1099 Manila



CUSTOMS ADMINISTRATIVE ORDER (CAO)
NO. 5-2017

SUBJECT: ESTABLISHMENT OF AUTHORIZED ECONOMIC OPERATOR (AEO) PROGRAM


Introduction. This CAO implements Sections 1227 and 1228, Chapter 4, Title XII and related provisions of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).

Section 1. Scope. This CAO shall cover the establishment of an Authorized Economic Operator (AEO) Program in the Philippines by providing, among others, the infrastructure, facility, mechanism, process, and benefits necessary for the full implementation thereof.

Section 2. Objectives.

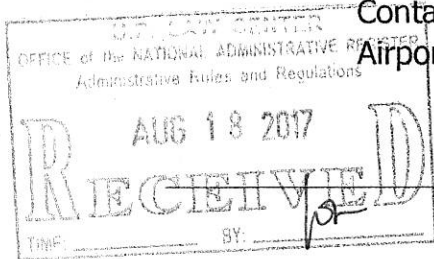
- 2.1. To establish an AEO Program to comply with the commitments of the Philippines to implement international trade agreements such as (a) the World Customs Organization (WCO) Framework of Standards to Secure and Facilitate Global Trade (SAFE Framework); (b) WCO Integrated Supply Chain Management Guidelines (ISCM Guidelines); (c) the Convention on the Simplification and Harmonization of Customs Procedures (Revised Kyoto Convention); and (d) the WTO Agreement on Trade Facilitation (WTO ATF).
- 2.2. To develop an AEO Program in such a manner that would help enable it to attain a mutual recognition status in relation to the AEO or similar programs of other countries.
- 2.3. To provide benefits to accredited members of the AEO Program, by way of incentive to customs stakeholders with high level of compliance with customs rules and regulations on import and export clearance and cargo security.
- 2.4. To establish a special customs cargo clearance lane to further facilitate and secure international trade at the same time increase the level of customs compliance through the optimum use of information and communication technology and risk assessment principles.

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Section 3. Definition of Terms. For purposes of this CAO, the following terms are defined accordingly:

- 3.1. **Airlines** – shall refer to an airline corporation engaged in both domestic and international air transportation of goods, passengers, or both.
- 3.2. **Authorized Agent Banks (AABs)** – shall refer to commercial banks authorized by the Bureau to collect payment of duties and taxes.¹
- 3.3. **Authorized Economic Operator (AEO)** – shall refer to the Importer, Exporter, customs broker, forwarder, freight forwarder, transport provider, and any other entity duly accredited by the Bureau based on the WCO SAFE Framework, the RKC, the WCO ISCM Guidelines, and the various national best practices to promote trade facilitation and to provide seamless movement of goods across borders through secure international trade supply chains with the use of risk management and modern technology.²
- 3.4. **Customs Administration** – shall refer to the Government Service which is responsible for the administration of Customs law and the collection of duties and taxes and which also has the responsibility for the application of other laws and regulations relating to the importation, exportation, movement, or storage of goods.³
- 3.5. **Customs Bonded Warehouse (CBW)** – shall refer to a facility established and authorized by the Bureau of Customs pursuant to Title VIII, Chapter 2 of the CMTA. This may include Customs Bonded Manufacturing Warehouse (CBMW), Miscellaneous Customs Bonded Warehouse (MMBW), Customs Common Bonded Warehouse (CCBW), Industry-Specific Customs Bonded Warehouse (ICBW), Bonded Non-Manufacturing Warehouse (BNMW), Public Bonded Warehouse and Private Bonded Warehouse as defined by regulation.
- 3.6. **Customs Facility Warehouse (CFW)** – shall refer to a facility established and authorized by the Bureau of Customs pursuant to Title VIII, Chapter 2 of the CMTA. This shall include Container Yard, Container Freight Station, Seaport Temporary Storage Warehouse and Airport Temporary Storage Warehouse as defined by regulation.



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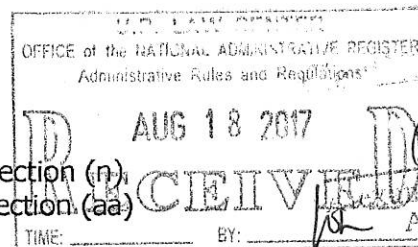
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¹ cf Manual on Cargo Clearance, Definition of Terms, page vii.

² cf Customs Modernization and Tariff Act (CMTA), Title I, Chapter 2, Section 102, Subsection (g)

³ cf General Annex, Chapter 2, E6 of the Revised Kyoto Convention

- 3.7. **Customs Brokers** – shall refer to any person who is a bona fide holder of a valid Certificate of Registration or Professional Identification Card issued by the Professional Regulatory Board and Professional Regulation Commission pursuant to Republic Act No. 9280, as amended, otherwise known as the "Customs Brokers Act of 2004".⁴
- 3.8. **Freight Forwarder** – shall refer to a local entity that acts as a cargo intermediary and facilitates transport of goods on behalf of its client without assuming the role of a carrier, which can also perform other forwarding services, such as booking cargo space, negotiating freight rates, preparing documents, advancing freight payments, providing packing/crating, trucking and warehousing, engaging as an agent/representative of a foreign non-vessel operating as a common carrier/cargo consolidator named in a master bill of lading as consignee of a consolidated shipment, and other related undertaking.⁵
- 3.9. **Exporter** – shall refer to a natural or juridical person engaged in the export of any goods or commodities to a foreign country from the Philippines.⁶
- 3.10. **Foreign Supplier or Manufacturer** – shall refer to a natural or juridical person, including a manufacturer, seller or other person whose name appears on the commercial invoice as such.⁷
- 3.11. **Importer** – shall refer to a natural or juridical person engaged in the import of any goods into the Philippines.⁸
- 3.12. **International Freight Forwarder** – shall refer to persons responsible for the assembly and consolidation of shipments into single lot, and assuming, in most cases, the full responsibility for the international transport of such shipment from point of receipt to the point of destination.⁹
- 3.13. **International Supply Chain** – shall refer to the end-to-end process for shipping goods to or from the Philippines beginning at the point of origin (including manufacturer, supplier, or vendor) through a point of distribution to the destination.¹⁰



⁴ CMTA, Title I, Chapter 2, Section 102, Subsection (n)

⁵ CMTA, Title I, Chapter 2, Section 102, Subsection (aa)

⁶ cf CAO 3-2016, Section 3.3

⁷ cf Customs Memorandum Order No. 01-1996, Section B,

⁸ cf Customs Administrative Order (CAO) 3-2016, Section 3.4

⁹ CMTA, Title I, Chapter 2, Section 102, Subsection (bb)

¹⁰ cf US SAFE Port Act of 2006, Section 901, subsection 10

- 3.14. **Local Transport Operators** – shall refer to individuals, corporations, firms, or associations engaged in the business of carrying or transporting goods, by land, water or air, from the time the goods are unloaded from the carrying vessel or aircraft for transport to the Importer’s warehouse or point of local distribution.
- 3.15. **Material Change** – shall refer to any change in the member’s status as recipient of certain official privileges, general information sheet, name of contact person/s and contact number/s and/or email addresses, importation process flow, product sourcing, list of imported items, pricing structure, terms of trade, product description, tariff classification, security policy or profile and such other information as may be material in enabling the Bureau to monitor and evaluate the continuing eligibility of the accredited member.
- 3.16. **Non-Vessel Operating Common Carrier (NVOCC)** – shall refer to an entity, which may or may not own or operate a vessel that provides a point-to-point service which may include several modes of transport and/or undertakes groupage of less container load (LCL) shipments and issues the corresponding transport document.¹¹
- 3.17. **Shipping Lines** – shall refer to a shipping corporation engaged in both domestic and international sea transportation of goods, passengers, or both.
- 3.18. **Trade Documents** – shall refer to timely, accurate, complete and verifiable documents relating to importation and exportation.¹² This may include commercial records of business processes that facilitate a full audit trail of Customs activities or tax relevant movement of goods or accounting entries.¹³
- 3.19. **Validation** – shall refer to a procedure whereby the supply chain of an AEO, and all relevant processes employed by them to reach that status, are subject to full and transparent review by a Customs Administration.¹⁴

Section 4. General Provisions.

4.1. Establishment of an AEO Program

4.1.1. The AEO Program shall have three (3) components:

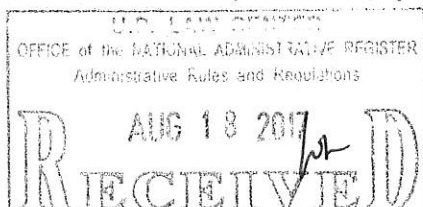
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¹¹ CMTA, Title I, Chapter 2, Section 102, Subsection (ee)

¹² cfSAFE Framework, Annex IV/4, B. Satisfactory System for Management of Commercial Records

¹³ cfWCO AEO Template, Part III, Section 2.2.1.1.,p. II/10

¹⁴ cfSAFE Framework, Annex IV/2, Definitions

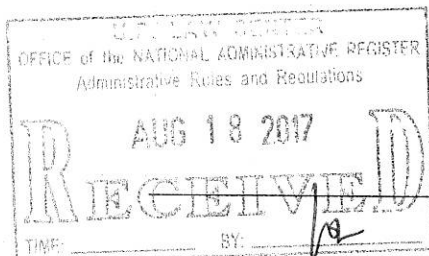


- a. **Cargo Security System** – a system that ensures the integrity and security of imported goods in accordance with the principles of the WCO SAFE Framework.
- b. **Trade Clearance System** – a system that enables highly compliant stakeholders to clear their goods with minimum or zero customs border intervention.
- c. **Mutual Recognition Arrangement (MRA)** – refers to a formal document between two or more Customs Administrations outlining the circumstances and conditions in which AEO Programs are recognized and accepted between the signing parties. The MRA sets out the process to implement, evaluate, monitor and maintain mutual recognition. In addition, the MRA defines the benefits mutually provided to the AEOs by the participating Customs Administrations and lays down the practical arrangements enabling the participating Customs Administrations to provide those benefits.¹⁵

4.1.2. The AEO Program may be fully implemented or implemented by phases, depending on the available resources and capacity of the Bureau.

4.2. Who May Participate in the AEO Program. The following stakeholders may apply for accreditation under the AEO Program:

- 4.2.1. Importers;
- 4.2.2. Exporters;
- 4.2.3. CBW and CFW;
- 4.2.4. Customs Brokers;
- 4.2.5. NVOCC, Freight Forwarders, and International Freight Forwarders with offices in the Philippines;
- 4.2.6. Shipping Lines or Airlines and their agents;
- 4.2.7. AABs;
- 4.2.8. Local Transport Operators and their facilities and equipment; and
- 4.2.9. Foreign suppliers, manufacturers, and other entities in the logistics and International Supply Chain accredited as AEO by another country with which the Philippines has a Mutual Recognition Arrangement.



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¹⁵ cfWCO Guidelines for Developing a Mutual Recognition Arrangement/Agreement

For applicants with multiple services in the International Supply Chain, one (1) application form may be submitted for several categories but the AEO certificate of accreditation is per category.

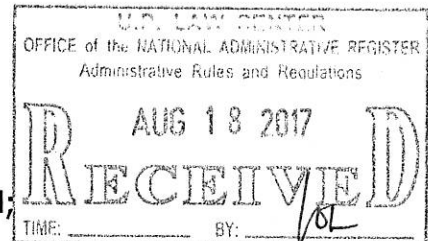
4.3. AEO Membership Accreditation Criteria. The applicant must meet the standard of reliability and trustworthiness, which shall be measured by its level of risk, the nature of its business and the conduct of its importation as against customs revenue, compliance, and cargo security. To assess the risk, the Bureau shall look into the following:

4.3.1. General Criteria:

- a. Business ownership, structure, and organization;
- b. Corporate or business profile and projected business activity;
- c. End-to-end import or export process (goods, documentation, and payment flow) and local distribution system, if any;
- d. Entities involved in foreign supply and/or local distribution chain;
- e. List of goods imported or exported including the nature, specific description in tariff terms, customs value, preferential rates to be availed of, and volume (over time);
- f. Internal customs compliance control;
- g. Customs compliance history;
- h. Business process continuity mechanism; and
- i. Other similar factors to be determined by the Bureau

4.3.2. Security Infrastructure:

- a. Cargo handling and safekeeping;
- b. Record keeping and IT System;
- c. Supply and trading partner;
- d. Physical premises and access control;
- e. Personnel complement;
- f. Security training, threat awareness, and outreach; and
- g. Other similar factors to be determined by the Bureau



4.3.3. The applicant entity must have been in operation for at least one (1) year prior to the date of application.

4.3.4. The applicant shall ensure that it has obtained the necessary permits, licenses, and/or concession if regulated by another government agency.

4.3.5. That none of the executive officers and directors directly engaged in customs procedures and shareholders, as applicable, have been criminally found liable for violations of customs laws and procedures.

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Signature: A. May
Printed: Alexander C. Montemayor
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4.3.6. The applicant must have a dedicated office or unit and responsible officer whose main function is to ensure the applicant's compliance with its duties and responsibilities under the AEO Program as an accredited member.

4.4 AEO Application Processing and Approval. The Bureau shall establish a simplified system of processing, evaluation and action on applications for AEO accreditation.

4.4.1. The processing of AEO applications shall consist of the following Levels:

a. **Level 1** - The Bureau shall offer limited benefits to a Level 1 member who has been certified in accordance with the guidelines referred to in Section 4.3 of this CAO.¹⁶

i. **Time frame.** The Bureau shall complete the Level 1 certification process within ninety (90) calendar days from receipt of an application for participation in AEO.¹⁷

ii. **Benefits.**

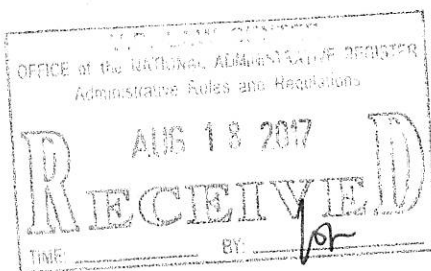
1. **Exemption from Renewal of Accreditation.** An AEO member shall not be required to renew its membership under any customs accreditation system (*e.g.*, accreditation as Importer).

2. For AEO members with a satisfactory system for managing their Trade Documents, the Bureau may allow the use of Trade Documents to self-assess their duty and tax liability and, where appropriate, to ensure compliance with other customs requirements;

3. Allowing the lodgement of goods declaration by means of an entry in the BOC database system by the authorized person to be supported subsequently by a supplementary goods declaration.¹⁸

4. Dedicated help desk for AEO applicants.

5. Such other benefits consistent with the standards of the RKC and SAFE Framework on AEO, which the country is committed to adopt and implement.



¹⁶ *cf* US SAFE Port Act of 2006, Title II, Subtitle B, Section 214

¹⁷ *Ibid*

¹⁸ *cf* CMTA, Title XII, Chapter 4, Section 1228, subsection c.iii.

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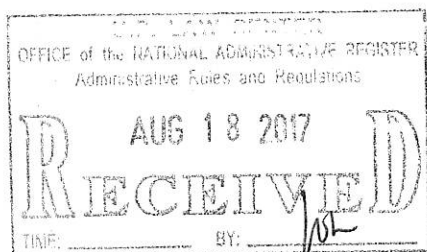
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- iii. Any additional expenses, if any, such as, but not limited to port charges, in connection with the above benefits shall be for the account of the AEO members which benefit therefrom.
- b. **Level 2** - The Bureau shall validate the security measures and supply chain security practices of a Level 1 member in accordance with the criteria referred to in Section 4.3 of this CAO. Such Validation shall include on-site assessments at appropriate foreign locations utilized by the Level 1 member in its supply chain and shall, to the extent practicable, be completed no later than one (1) year after certification as a Level 1 member.¹⁹
- i. **Benefits.** In addition to the benefits enjoyed by a Level 1 member, the Bureau shall extend benefits to each AEO member that has been validated as a Level 2 member under this section, which may include:

1. **Dedicated processing lane.** Dedicated processing and selectivity lane for AEO shipments with no documentary, physical and non-intrusive inspection.

Only in instances of derogatory information may the Commissioner direct the examination of an AEO importation, which shall be done at the premises of the operator in case of physical examination. When non-intrusive examination is required, members shall be given priority.

2. **Advance clearance process.** The processing of import documents prior to the arrival of the carrying vessel or aircraft provided that the e-manifest has been uploaded in the system.
3. **Periodic lodgement.** Allowing a single goods declaration for a given period of the following:
 - a. Freely-importable goods of the same kind regularly imported or exported.
 - b. Regulated goods of the same kind regularly imported or exported in coordination with and subject to the conformity by the concerned regulatory government agencies.



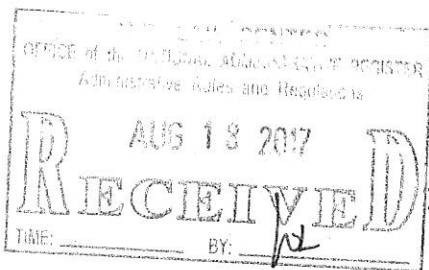
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¹⁹ cf US SAFE Port Act of 2006, Title II, Subtitle B, Section 215

4. **One-time Exemption Certificate.** For goods to be imported over a period of time and are subject to duty and/or tax exemption privilege, the AEO member may secure a one-time duty and/or tax exemption certificate to cover all the importations subject to the approval by the Department of Finance, provided that the goods are properly identified and listed in the duty and/or tax exemption certificate.
 5. **Expedited Customs Clearance for Exports.** Reduced intervention for export to countries under an MRA.
 6. Such other benefits consistent with the standards of the RKC and SAFE Framework on AEO, which the country is committed to adopt and implement.
- ii. Any additional expenses, if any, such as, but not limited to port charges, in connection with the above benefits shall be for the account of the AEO members which benefit therefrom.
- c. **Level 3** – The Bureau shall establish a third level of AEO participation that offers additional benefits to members who demonstrate a sustained commitment to maintaining security measures and supply chain security practices that exceed the guidelines established for Validation as a Level 2 member in AEO.²⁰
- i. **Criteria.** The Commissioner, subject to the approval of the Secretary of Finance, shall designate a criteria for validating an AEO member as a Level 3 member under this section. Such criteria may include:

1. Compliance with any additional guidelines established by the Bureau that exceed the guidelines established pursuant to Section 4.3. of this CAO for validating an AEO member as a Level 2 member, particularly with respect to controls over access to cargo throughout the supply chain;
2. Submission of additional information regarding cargo prior to loading, as determined by the Bureau;



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²⁰ cf US SAFE Port Act of 2006, Title II, Subtitle B, Section 216

3. Utilization of container security devices, technologies, policies, or practices that meet standards and criteria established by the Bureau; and
4. Compliance with any other cargo requirements established by the Bureau.²¹

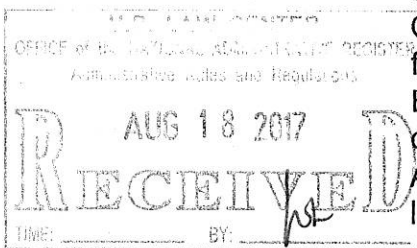
ii. **Benefits.** The Commissioner, in consultation with the AEO Office, shall extend benefits to each AEO member that has been validated as a Level 3 member under this section.

iii. **Deadline.** Not later than two (2) years after the date of the effectivity of this CAO, the Commissioner, subject to the approval of the Secretary of Finance, shall designate appropriate criteria pursuant to Section 4.4.1.c.i. and provide benefits to validated Level 3 members pursuant to Section 4.4.1.c.ii.²²

4.4.2. **Grounds for Denial of Application.**

a. If at any time an AEO member's security measures and supply chain security practices fail to meet any of the requirements under Section 4.3, the Commissioner may deny the member benefits otherwise available under this subtitle, in whole or in part. The Commissioner shall develop procedures that provide appropriate protections to AEO members before benefits are revoked. Such procedures may not limit the ability of the Commissioner to take actions to protect the national security of the Philippines.²³

b. **False or misleading information.** If an AEO member knowingly provides false or misleading information to the Bureau during the Validation process provided for under this CAO, the Commissioner shall suspend or expel the member from the AEO Program for an appropriate period of time. The Bureau, after the completion of the process, shall publish a list of members who have been suspended or expelled from the AEO Program pursuant to this subsection, and shall make such list available to AEO members.²⁴



4.4.3. **Request for Reconsideration.**

²¹ cf US SAFE Port Act of 2006, Title II, Subtitle B, Section 216

²² cf CMTA, Title XII, Chapter 4, Section 1228

²³ cf US SAFE Port Act of 2006, Title II, Subtitle B, Section 217

²⁴ cf US SAFE Port Act of 2006, Title II, Subtitle B, Section 217

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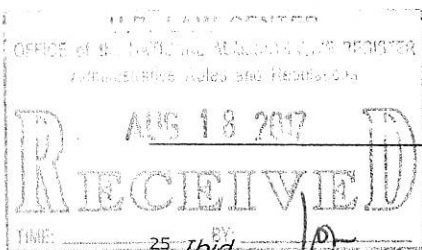
- a. An AEO member may file a request for reconsideration of the adverse decision of the Head of AEO Office pursuant to Section 4.4.2.a. It shall be filed with the Commissioner not later than ninety (90) calendar days after the date of the decision, and the Commissioner shall resolve the request not later than one hundred eighty (180) calendar days after the request is filed.²⁵
- b. **Reconsideration of other decisions.** An AEO member may file a request for reconsideration of the adverse decision of the Head of AEO Office pursuant to Section 4.4.2.b. It shall be filed with the Commissioner not later than thirty (30) calendar days after the date of the decision, and the Commissioner shall resolve the request not later than one hundred eighty (180) calendar days after the request is filed.²⁶
- c. **Implied Affirmation of the Decision by the Head of AEO Office.** In case the Commissioner fails to act on the appeal within thirty (30) working days from receipt of the complete records, the decision of the Head of AEO Office denying the application shall be deemed affirmed.

4.4.4. **Capacity Building.** In order to establish and maintain an effective AEO authorization program, the Bureau of Customs may hold regular seminars to discuss the development of the AEO Program, to identify and address common problems, and to share good practices.²⁷

The Bureau of Customs shall undertake efforts to educate affected Customs personnel with regard to the risks associated with movements of goods in the international trade supply chain, in cooperation with AEOs.²⁸

4.5 AEO Membership Responsibilities.

4.5.1. Full disclosure at all times of information is required or requested by Customs under the AEO Program. Information, particularly those bearing on trade or business secrets or advantage, provided by the member in the course of the



²⁵ Ibid
²⁶ Ibid

²⁷ cf SAFE Framework, Annex IV/18, Review and Maintenance, 3rd paragraph

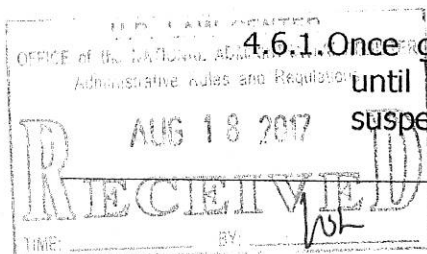
²⁸ cf SAFE Framework, Annex IV/6, E. Education, Training and Awareness, Customs, subsection (a)

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application or as a result of AEO import clearance operations shall be deemed confidential and shall not be disclosed to anyone without the written consent of the applicant, except in the context of judicial proceedings.

- 4.5.2. To designate an office or unit and personnel in the member's organization that shall be responsible to ensure full and prompt compliance with AEO regulations and serve as a liaison with the AEO Office to ensure prompt exchange of information and close cooperation necessary for a smooth AEO operation.²⁹
- 4.5.3. To update the Bureau on any change in the member's status as recipient of certain official privileges, general information sheet, name of contact person/s and contact number/s and/or email addresses, importation process flow, product sourcing, list of imported items, pricing structure, terms of trade, product description, tariff classification, security policy or profile, and such other information as may be material in enabling the Bureau to monitor and evaluate the continuing eligibility of the accredited member.
- 4.5.4. To submit a yearly Statement of "No Material Change", if such is the case, in relation to the information referred to in the immediately preceding provision.
- 4.5.5. To voluntarily disclose to the Bureau any inadvertent errors or innocent deviation from the AEO procedure with an undertaking and concrete proposal to rectify the lapse. The disclosure is without prejudice to the application of any sanction or action provided for in existing rules and regulations applicable in the premises.
- 4.5.6. Complete, up-to-date, and accessible record keeping system for all documents in electronic or hard copies pertaining to business and import operations.³⁰

4.6. Suspension and Revocation of Accreditation.



4.6.1. Once granted, accreditation under the AEO Program shall last until suspended or revoked. The accreditation may be suspended or revoked, depending on the degree of culpability

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²⁹ cf SAFE Framework, Annex IV/16, Application and Authorization, 1st par. 4th to 5th sentence

³⁰ cf SAFE Framework, Annex IV/19, Process outline for business involved in the handling of cargo within the international trade supply chain, No. 9

and resulting injury to the government, under any of the following conditions, after due notice and hearing:

- a. The member intentionally violates any provision of the CMTA, or related laws, rules and regulations resulting in significant loss of customs revenues or serious injury to public welfare.
- b. Repeated and unjustified failure or refusal to comply with official directives or mandates from the Bureau.
- c. Habitual delinquency in complying with AEO regulations or in abiding by the terms and conditions of AEO membership.
- d. Recommendation based on routine evaluation by the Post Validation Group of the member's performance in its AEO operations over a given period of time indicating the existence of significant risk to customs revenue or to the cargo supply chain security.

4.6.2. The Bureau shall establish a formal procedure for the suspension or revocation of accreditation of AEO members.

4.6.3. AEO accreditation may be withdrawn at the instance of the accredited member. The withdrawal shall, however, be without prejudice to any liability it may have incurred while still a member of the AEO Program.

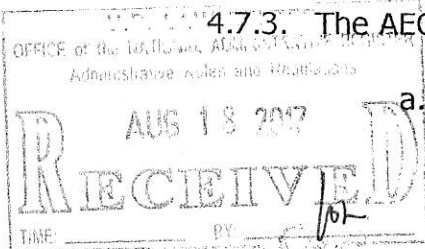
4.7. AEO Organization.

4.7.1. The Head of the AEO Office shall be designated by the Commissioner, subject to the approval of the Secretary of Finance.

4.7.2. The Commissioner shall, upon the recommendation of the Head of AEO Office, determine the specific functions, structure and composition of the AEO Office and sub-groups

4.7.3. The AEO Office shall perform the following tasks:

- a. Manage the overall implementation of the AEO Program, including the strengthening of the core competency of the Bureau of Customs to effectively operationalize the AEO Program.
- b. Make optimum use of information and communications technology in carrying out its mandate under this CAO, in coordination with the Management and Information



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System Technology Group (MISTG), to help create an AEO database, the configuration, access to, usage, maintenance, and management of which shall be determined by regulation.

- c. Perform such other functions necessary for the effective and efficient implementation of the AEO Program.

Section 5. Authority of the Commissioner to Issue Supplementary Rules and Regulations. The Commissioner may issue supplementary rules and regulations to effectively implement the provisions of this CAO.

Section 6. Periodic Review. Unless otherwise provided, this CAO shall be reviewed every three (3) years and be amended or revised, if necessary.

Section 7. Separability Clause. If any part of this CAO is declared by Courts as unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force and effect.

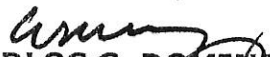
Section 8. Repealing Clause. Customs Administrative Order (CAO) 01-2012 is deemed revoked, amended and/or modified accordingly.

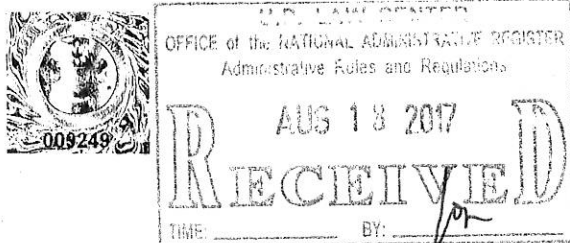
Section 9. Effectivity. This CAO shall take effect fifteen (15) days from publication at the Official Gazette or a newspaper of national circulation.

The Office of the National Administrative Registrar (ONAR) of the UP Law Center shall be provided three (3) copies of this CAO.



NICAMOR E. FAELDON
Commissioner




CARLOS G. DOMINGUEZ III
Secretary



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Informational Section. As the title denotes this only provide information and does not give rise to any substantive or formal rights or obligations.

1. History. This CAO amends CAO 01- 2012 titled Establishing an Authorized Economic Operator (AEO) Program for Exporters was first enacted on 01 August 2012.

2. Related Policies.

- Customs Administrative Order 01-2012 - Establishing an Authorized Economic Operator (AEO) Program for Exporters
- World Customs Organization (WCO) Framework of Standards to Secure and Facilitate Global Trade (SAFE Framework) 2015 Edition
- Convention on the Simplification and Harmonization of Customs Procedures (Revised Kyoto Convention/RKC)
- WTO Agreement on Trade Facilitation (WTO ATF)
- Central Bank of the Philippines Circular No. 1318 s. 1992 - Revised Manual of Rules and Regulations Governing Non-Trade Foreign Exchange Transactions
- Customs Memorandum Order (CMO) 1-1996 - Revised Import Entry and Internal Revenue Declaration BC Form 236
- Philippine Shippers' Bureau (PSB) Department Administrative Order No. 6, s. 2005 - Philippine Shippers' Bureau – Revised Regulation on Freight Forwarding
- US SAFE Port Act of 2006

3. Webpage, Forms, Handbooks and other References. Unit webpage or other information relating to the regulations, such as guidelines, forms, charts, and handbooks, should not be incorporated into the body of the CAO but should be listed and hyperlinked in the additional information section after the text of the CAO. Hyperlinks should refer to the title of the document not the https address.

- WCO Integrated Supply Chain Management Guidelines (ISCM Guidelines)
- Pamphlet on Customs-Trade Partnership Against Terrorism (CTPAT) Security and Supply Chain
- AEO Presentation on AEO Benefits and Mutual Recognition Arrangements (MRAs)
- WCO AEO Compendium 2016 Edition Compendium of Authorized Economic Operator Programmes 2016
- WCO AEO Implementation Guidance 2010 Edition
- WCO AEO Template
- WCO Appeal Procedures 2010
- WCO FAQ for AEO SMEs 2010
- WCO MRA Guidelines 2011
- WCO Research Paper No. 8 Compendium of Authorized Economic Operator (AEO) Programmes

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