



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

16 FEB 2005

**CUSTOMS MEMORANDUM ORDER**  
NO. 8-2415

Subject : Guidelines on the implementation of the Automated Collection of Cargo Transfer Fees for PEZA Shipments under JMO 01-2000

1. OBJECTIVES

- 1.1 To facilitate processing of entries by instituting an automated collection of subject fees.
- 1.2 To account and monitor the daily remittances of subject fees.
- 1.3 To decongest Collection Division of BOC clients.

2. SCOPE

- 2.1 This order will cover all transshipments of PEZA operators registered with the CPCO at NAIA and Sub-Port of Mactan and will subsequently be rolled-out to other Customs ports which have ACOS in place.

3. GENERAL PROVISIONS

PEZA operators shall be required to set-up a sufficient fund as pre-payment of the subject fees with the in-house bank assigned to the port.

- 3.1 The Bureau of Customs will automatically collect the subject fees from pre-payment fund set-up by PEZA operators for processing of entries.

4. OPERATIONAL PROVISIONS

- 4.1. Procedure for registration or set-up by PEZA operators for the pre-payment amount:

*[Handwritten signature]*

- 4.1.1. Registration at Collection Division (CD) shall be done by presenting their TIN and PEZA code for verification and setting-up of proper ACOS account.
- 4.1.2. Collection Division shall issue a registration slip reflecting the PEZA name, ACOS registration number and the pre-payment amount.
- 4.1.3. PEZA operators shall deposit the sufficient amount stated in item 3.2. of the General Provisions at the in-house bank.
- 4.1.4. In-house bank shall then accept the pre-payment fund by issuing an official BOC receipt stating therein the Name of Company/PEZA operator, PEZA code, and the pre-payment amount.
- 4.1.5. In-house bank shall encode in ACOS the exact amount given as the pre-payment fund for transshipment fees using the ACOS registration as reference.

4.2. Procedure for replenishment subject fees:

- 4.2.1. The PEZA operators shall then make a replenishment of the pre-payment fund as described in items 4.1.3 and 4.1.4 upon presentation of ACOS registration.
- 4.2.2. If the remaining balance is less than the amount to be paid, processing of the transshipment entry shall be deferred as the system shall not allow non-collection of subject fees.
- 4.2.3. In-house bank shall then issue an official BOC receipt for the replenished pre-payment amount to PEZA operators.

4.3. Automated collection of subject fees:

- 4.3.1. Upon electronic assessment of the encoded entry, the subject fees shall then be automatically collected from the pre-payment fund of the PEZA operator.
- 4.3.2. The PEZA operator can have a hard copy of the statement of account for the pre-payment fund from the in-house bank upon written request.

4.4. Reconciliation of Remittance – The in-house bank shall be required to submit daily a copy of subject fee remittances to Collection Division, copy furnished Commission of Audit (COA), for information and guidance.

4. REPEALING

All rules and regulations inconsistent with this Order are hereby deemed repealed, superseded or modified accordingly.

*pm*

5. EFFECTIVITY

This Order shall take effect on March 15, 2005.

  
**GEORGE M. JEREOS**  
Commissioner



Account Registration For Transshipment  
Prepayment of CTF  
Customs Office \_\_\_\_\_

CMO 8-05 4

CBW No. _____ Warehouse Address : _____	
Tin No. : _____	Acct. No. : TS- _____ <small>(Fill in with your TIN &amp; CTF code)</small>
Company Name : _____	
Office Address : _____	
Tel / Fax _____	
Contact Person : _____	Position : _____
Submitted By _____ <small>(Signature Over Printed Name)</small>	Account Registered By _____ <small>Chief, Cash Division</small> _____ <small>Date</small>



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