

BUREAU OF CUSTOMS MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



Date <u>AUG 1 0 2021</u>

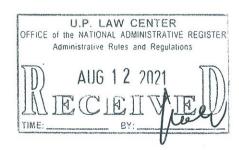
CUSTOMS MEMORANDUM ORDER (CMO) No. 27-2021

SUBJECT: AMENDMENT TO CMO NO. 18-2021 TO EXPAND THE COVERAGE IN THE ESTABLISHMENT AND UTILIZATION OF PREPAYMENT ACCOUNTS

- 1. To simplify payment of fees and charges for express shipments covered under transit procedures, Section 3.3 of CMO No. 18-2021 is hereby amended to be read as follows:
 - 3.3. The following stakeholders can open prepayment accounts for their respective goods declaration:

Type of Entry	Stakeholders
Consumption (Formal)	Accredited Importer
Transit (including shipments from local ports to free zones)	Accredited Importer and Air Express Cargo Operators
Warehousing	Accredited Importer
Export	Accredited Exporter
Informal Entry	Small Value Importer and Air Express Cargo Operators

- 2. All other provisions of CMO No. 18-2021 not inconsistent herewith shall remain full force and effect.
- 3. This Order shall take effect immediately. The Office of National Administrative Register (ONAR) of the UP-Law Center shall be provided three (3) certified copies of this Order.



REY LEONARDO B. GUERRERO

Commissioner

AUG 1 0 2021

Page 1 of 1 - CMO No. 27-2021

Bureau of Customs . CENTRAL RECORDS MGT. DIVISION

CERTIFIED TRUE COPY A Modernized and Credible Customs Administration That is Among the World's BestOF THE ORIGINAL

South Harbor, Gate 3, Port Area, Manife 1099 8527-4537, 8527-1935 | www.customs.gov.ph | boc.cares@customs.gov.ph

MARGARET G. MANALAYS AdministrativeOfficer V