



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

**MEMORANDUM**

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**TO: DEPUTY COMMISSIONER, MISTG  
CHIEFS, COLLECTION DIVISION  
BOC IN-HOUSE BANK  
ALL OTHERS CONCERNED**



BOC-02-06217

**FROM: REY LEONARDO B. GUERRERO  
Commissioner**

MAY 27 2021

**SUBJECT: EXTENSION OF THE UTILIZATION OF PREPAYMENT  
ACCOUNTS FOR CUSTOMS BROKERS**

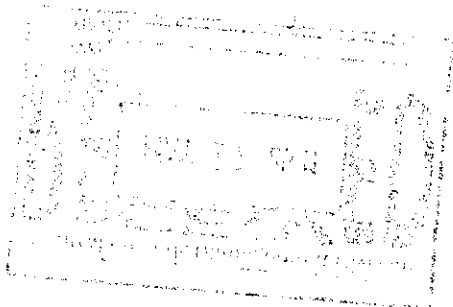
**DATE: 26 May 2021**

In the exigency of service and for the seamless transition to implement the changes introduced by Customs Memorandum Order No. 18-2021 on the "Revised Rules and Regulations on the Opening and Utilization of Prepayment Accounts," all customs brokers with *depleted accounts* may utilize their existing Prepayment or Prepaid Account and deposit funds therein until **15 June 2021**.

In this regard, all Chiefs of the Collection Division or equivalent units and all offices concerned are directed to inform all customs brokers who will avail of the period extension, that it is incumbent upon them to deposit only the funds necessary to cover their transactions until 15 June 2021. Otherwise, the remaining balance after the period of extension may no longer be utilized and may be subject to refund in accordance with the existing provisions under the Customs Modernization and Tariff Act and other related rules and regulations.

All Chiefs of the Collection Division or equivalent units are likewise enjoined to expedite the approval of the Prepayment Registration Form and the creation of the prepayment account to prevent any delays in the customs clearance of shipments.

For your guidance.



*A Modernized and Credible Customs Administration That is Among the World's Best*

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