



CUSTOMS ADMINISTRATIVE ORDER (CAO)

NO. _____

SUBJECT: CUSTOMS DUES, FEES AND CHARGES

Introduction. This CAO implements Section 202 (i) (204 Chapter 1, Title II; Section 1211, Chapter 2, Title XII; Section 1300, Section 1301, Title XIII; and Section 1508, Title XV of Republic Act No. 10863 otherwise known as the Customs Modernization and Tariff Act (CMTA).

Section 1. Scope. This CAO covers all Service Fees, Dues and Charges collected by the Bureau from the Shipping Lines, Airlines, Air Express Operators, Importers, Exporters, Customs Brokers, Freight Forwarders, Consolidators, Deconsolidators, Logistics Providers, Transshippers, Terminal Operators, Operators of Customs Bonded Warehouses and other Customs Facilities and Warehouses, Free Zone Locators or registered enterprises, Value Added Service Providers, and all other parties served by the Bureau.

Section 2. Objectives.

- 2.1.** To identify the different Service Fees, Dues and Charges to be collected by the Bureau from various stakeholders for services rendered by Customs personnel; and
- 2.2.** To provide for uniformity in the rates of Service Fees, Dues and Charges to be charged by the Bureau.

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

- 3.1. Aircraft** — shall refer to any weight – carrying device or structure for navigation in the air.
- 3.2. Airlines** — shall refer to any juridical person, partnership, corporation or association engaged in air transportation upon regular schedule to or away from the Philippines and holding a permit issued by the Civil Aeronautics Board (CAB).
- 3.3. Air Express Cargo Operator (AECO)** — shall refer to a company which provides and arranges for the fast and rapid transport and delivery of express shipments, by order and in the interest of shippers or consignors, either as a direct common carrier or an indirect air carrier, and as such issues its own air

waybill to shippers or consignors of shipments under its solicitation.²

- 3.4. Authorized Economic Operator (AEO)** — shall refer to the Importers, Exporter, customs broker, forwarder, freight forwarder, transport provider, and any other entity duly accredited by the Bureau based on the WCO SAFE Framework, the Revised Kyoto Convention, the World Customs Organization 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.³
- 3.5. Consolidators** — shall refer to a foreign-registered forwarding company acting as a Non-Vessel Operating Common Carrier (NVOCC) which procures transport of goods by sea or air and issues in its name house bills of lading or house airway bills to consignors of shipments under its solicitation, to whom it directly assumes the liabilities and responsibilities of a common carrier for the transportation of such goods from the point of receipt to the point of destination of such goods, and ships the shipments together in its name under a master bill of lading/master airway bill consigned to its Deconsolidator at the port of destination in the Philippines.⁴
- 3.6. Customs Bonded Warehouse (CBW)** — shall refer to a warehouse facility licensed by the Bureau to import, receive, and store, without payment of duties and taxes and under bond, goods, raw materials, accessories and packing materials either for manufacture into finished products for export or storage for the account of accredited exporter/client.⁵
- 3.7. Customs Broker** — 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."⁷
- 3.8. Customs Facilities and Warehouses (CFW)** — shall refer to facilities for temporary storage of goods established and authorized by the Bureau pursuant to Title VIII, Chapter 2 of the

² CAO No. 5-2020, Section 3.2.

³ CAO No. 05-2017, Section 3.3.

⁴ CAO No. 05-2016, Section 3.7.

⁵ CAO No. 1-2022, Section 3.19.

⁷ cf. CMTA, Title I, Chapter 2, Section 102 (n).

CMTA and classified according to the categories based on total assets.⁸ These include container yards, container freight stations, seaport temporary storage warehouses, airport temporary storage warehouses and other premises for customs purposes.⁹

3.9. Customs Services — shall refer to work performed by customs personnel outside of his/her Official Work Station, or Overtime Work performed for the benefit of concerned stakeholders, such as customs boarding formalities on Vessels and Aircrafts, baggage clearance of international passengers, supervision of loading and unloading of cargoes from Vessels and Aircrafts, Under Guarding of goods for transit/transfer, clearance of goods covered by different types of declaration and other related services.

3.10. Deconsolidator — shall refer to a local Freight Forwarder or Consolidator's agent that provides services to ungroup or deconsolidate shipments, orders, goods, etc. to facilitate their distribution.¹⁰

3.11. 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.¹¹

3.12. Free Zone Locator — shall refer to a sole proprietorship, partnership, corporation or entity duly registered with the Free Zone Authority and issued a Certificate of Registration and/or Tax Exemption that is not expired or has not been revoked, suspended or cancelled.¹²

3.13. Freight Forwarder — shall refer to a local entity that acts as a cargo intermediary and facilitates transport of goods on behalf of its clients without assuming the role of a carrier, which also performs other forwarding services, such as booking cargo space, negotiating freight rates, preparing documents, advancing freight payment, providing, packing or crating, trucking and warehousing, engaging as an agent or as a representative of a foreign NVOCC or cargo Consolidator named in a master bill of lading as consignee of a consolidated shipment, and other related undertakings.¹³

⁸ cf. Republic Act No. 9501, Section 3.

⁹ CAO No. 09-2019, Section 3.6.

¹⁰ cf. CAO No. 05-2016, Section 3.8.

¹¹ CAO No. 05-2017, Section 3.9.

¹² CAO No. 15-2019, Section 3.14.

¹³ CMTA, Title I, Chapter 2, Section 102 (aa).

3.14. Importer — shall refer to a natural or juridical person intending to import goods into the Philippines.¹⁴

3.15. Logistics Provider — shall refer to a company that provides management over the flow of goods and materials between the points of origin to end-use destination. The provider will often handle shipping, inventory, warehousing, packaging and security functions of the shipments.¹⁵

3.16. Manufacturing Customs Bonded Warehouse (MCBW) – it is a warehouse established for the manufacture of products utilizing raw materials or components that are imported duty and tax-free conditioned on the exportation of the finished products within the period prescribed herein or withdrawal for domestic consumption upon payment of duties and tax, provided that raw materials entered for consumption shall not exceed thirty percent (30%) of the volume of raw materials entered for warehousing. Withdrawal for consumption beyond thirty percent (30%) may be allowed by the Bureau under meritorious circumstances, such as but not limited to, cancelled orders, closure of CBW, or cessation of operations due to a state of calamity¹⁶

3.17. Non-Manufacturing Customs Bonded Warehouse (NCBW) – it is a warehouse where goods are stored duty-and-tax-free conditioned on the eventual withdrawal of the goods for consumption and shall only be withdrawn within the period prescribed upon payment of the corresponding duties, taxes and other charges whether or not the goods are in the same state as imported.

Example of an NCBW are **Private Customs Bonded Warehouses (PCBWs)** which are authorized by the Bureau to import, receive and store goods for their own accounts intended for domestic consumption. .¹⁷

3.18. Official Work Station — shall refer to the location where the employee regularly performs his or her duties and where he or she is required to physically report during his or her regular working hours.

3.19. Port of Entry — shall refer to a domestic port open to both domestic and international trade, including principal ports of entry

¹⁴ CAO No. 3-2016, Section 3.4.

¹⁵ CAO No. 06-2019, Section 3.10.

¹⁶ cf. CAO No. 01-2022, Section 4.3.1.

¹⁷ cf. CAO No. 01-2022, Section 4.3.2.

and subports of entry. A principal Port of Entry is the chief Port of Entry of the Customs District wherein it is situated and is the permanent station of the District Collector of such port. Subports of entry are under the administrative jurisdiction of the District Collector of the principal Port of Entry of the Customs District. Port of Entry as used in this CAO shall include airport of entry.¹⁹

3.20. Shipping Lines — shall refer to a juridical entity that transports cargoes aboard ships or Vessel across ocean or seas.²¹

3.21. Terminal Operator — shall refer to a natural or juridical person that provides suitable and secured premises for temporary storage of goods including carriage or arranging the carriage of cargo and discharge of cargo from the Aircraft and Vessel.

3.22. Value Added Service Provider (VASP) — shall refer to any Bureau-accredited ICT company which provides services and collect transaction fees as authorized by the Bureau.

3.23. Vessel — shall refer to every sort of boats, craft or other artificial contrivance used or capable of being used, as means of transportation on water.²²

3.24. Warehouse Operator — shall refer to a private entity authorized by government to offer services of receiving, handling and checking as well as the custody and delivery of conventional, breakbulk or stripped or stuffed containerized foreign cargo over piers or wharves, in transit sheds or warehouses and open storage areas.²³ For purposes of this order and as used herein Warehouse Operator shall refer to operators of CBW's and CFW's.

Section 4. Customs Service Fee. The following Dues and charges shall be collected and shall accrue to the Trust Fund.

4.1. Vessel Supervision Fee – shall be paid by the shipping line or its agent for every Vessel engaged in foreign commerce that enters and clears from a Port of Entry and where Customs Services are rendered such as Tagging of Estimated Time of Arrival (ETA) and Actual Time of Arrival (ATA); Conduct of Boarding Formalities; Issuance of Entrance and Clearance Permits; Supervision during Unloading and Loading of Cargoes and empty containers, during bunkering and rendering of

¹⁹ cf. CMTA, Title I, Chapter 2, Section 102 (hh).

²¹ CAO No. 06-2019, Section 3.16.

²² Revised Customs Port Operations Manual, Glossary of Terms, Page 71.

²³ PPA, et al. vs The Honorable Court of Appeals, et al., G.R. Nos. 115786-87, February 5, 1996.

chandling services, during discharging of sludge; Supervision during emergency situations, for medical purposes, sheltering, repair and other related services.

Boarding Formalities per vessel	Php 2,250.00
Entrance and Clearance per day	Php 1,087.00
Loading and Unloading per day	Php 4,500.00
Supervision fee for bunkering and other emergency purposes like medical, sheltering, repair, marine accidents, dockyard lay-up and others.	Php 2,250.00

4.2. Cargo Control Supervision Fee – shall be paid by the shipping line, airline or agents for every commercial vessel or cargo aircraft engaged in foreign trade that discharges its cargoes in every International Port of Entry.

Per vessel / aircraft	Php 4,500.00
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4.3. Aircraft Supervision Fee – shall be paid by the airline or its agent for every passenger Aircraft engaged in foreign commerce that landed and departed from an international airport of entry and where Customs Services are rendered such as tagging of ETA & ATA; Issuance entrance & clearance permits; Conduct of boarding formalities; Supervision of the loading & unloading of cargoes; Under guarding of cargoes and Aircrafts; Clearance of passengers and baggage; Storage & release of held baggage and other related services.

Per passenger	Php 25.00
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4.4. Free Zone Locator Supervision Fee – shall be paid by a Free Zone Locator per request for underguarding services to supervise and monitor the movement of goods to and from the free zone areas.

From airport to a Free Zone or CBW	Php 100.00 per goods declaration
From seaport to a Free Zone or CBW	Php 500.00 per container not exceeding 30 km

	Php 1000.00 per container exceeding 30 km
From a Free Zone to another port	Php 500.00 per container not exceeding 30 km Php 1000.00 per container exceeding 30 km
From one Free Zone to another Free Zone	Php2,000.00 per MBL
From one Locator to another Locator within the same zone	Php 500.00 per transfer note

The underguarding fee shall not be imposed if other means to physically secure the goods are availed of or required by the Bureau.

4.5. Authorized Economic Operator (AEO) Annual Supervision Fee – shall be paid by the accredited AEO for services rendered for field monitoring and validation of status:

Category	Total Assets	Fee
Micro	not more than Php 3,000,000.00	Php 0.00
Small	Php 3,000,001.00 but not more than Php 15,000,000.00	Php 9,000.00
Medium	Php 15,000,001.00 but not more than Php 100,000, 000.00	Php 24,000.00
Large	More than Php 100,000,000.00	Php 36,000.00

4.6. Underguarding Fee for Transfers – shall be paid by the requesting CFW or CBW operator, Importer, broker, shipping line/airline or their authorize agent or representative, Freight Forwarder, transhippers, and the like.

From CFW (terminal facility) to another CFW (off-dock)	Php 500.00 per container
From a CBW or CFW to an aircraft within the same port	Php 500.00 per MAWB

From a CBW or CFW to a seaport CFW (terminal facility)	Php 500.00 per container not exceeding 30 km Php 1000.00 per container exceeding 30 km
Postal Items – for Special Permit to Load (SPL) issued for every Consignment Note (CN)	Php 500.00 per CN

The underguarding fee shall not be imposed if other means to physically secure the goods are availed of or required by the Bureau.

Supervision Fee for the transshipment of goods using the different transshipment procedures shall be governed by CAO 12-2019.

- 4.7. Administrative Fee on Cargo Transit bound for Free Zones** – Php 100.00 per Transit Single Administrative Document (TSAD).
- 4.8. Off-Hours Fee** – Php 50.00 per goods declaration shall be paid by the Importer in addition to Administrative Fee on Cargo Transit bound for Free Zones for processing beyond the Regular Working Hours and during Saturdays, Sundays and Holidays.
- 4.9. Special Flight Supervision Fee** – USD175 per arriving and departing flight shall be paid by ground handler or airline representative upon receipt of the notice of the intended flight.
- 4.10. Bulk and Break-Bulk Discharge Port Survey Fee** – Php 1,000.00 for every Discharge Port Survey Report (DPSR) shall be paid at the port of discharge by the importing company applying for discharge port survey, for monitoring of its utilization and other related services.
- 4.11. Export Declaration Processing Fee** – Php 100.00 per goods declaration excluding DST and Legal Research Fee (LRF) shall be paid by Exporter for every export declaration filed.
- 4.12. Super Green Lane (SGL) Processing Fee for List of Importables (LOI)** – Php 1,000.00 shall be charged for every LOI issued to SGL accredited company.

4.13. Service and Storage Fees²⁵ (for in-bond baggage)

Type	First 24 Hours	Subsequent 24 Hours
Loose	Php 50.00	Php 100.00
Cabin	Php 100.00	Php 200.00
Suitcase	Php 200.00	Php 400.00
Odd size	Php 400.00	Php 600.00

4.14. CFW Fee – monitoring service fee shall be paid by the CFW operator for each Air Waybill or Bill of Lading for services rendered such as: In-bounding of import cargoes, stripping, stuffing and shifting of containers; documentation of release of cargoes; monitoring and reconciliation of overstaying and abandoned cargoes and other related service.

Per HAWB	Php 25.00
Per House Bill of Lading (HBL) in case of consolidated shipments	Php 50.00
Per TEU if Full Container Load (FCL)	Php 250.00

4.15. Monitoring and Supervision Fee – The Bureau shall collect from the VASP a service fee for monitoring and supervision of the VASP system. Unless otherwise provided in the TOR, the same shall be equivalent to ten percent (10%) of the fees collected in accordance with the published rate.

Section 5. Customs Dues and Charges. The following Dues and charges shall be collected and shall accrue to the General Fund.

5.1. Goods Declaration for Transit Charge (formerly Cargo Transfer Fee²⁶) from port of discharge to CBW, Freezones or another Customs office for direct exportation.

Transit Charge (formerly Cargo Transfer Fee)	PhP1,000.00
Import Processing Charge (IPC) (Formerly Import Processing Fee (IPF))	PhP 250.00

²⁵ CAO No. 01-2017, Section 4.8.2.2.

²⁶ Formerly Transshipment Fee/Cargo Transfer Fee under CMO No. 13-2013.

Customs Documentary Stamp	PhP 100.00
Documentary Stamp Tax	PhP 30.00

5.2. Charge of Customs Documentary Stamp of PhP 100 and Documentary Stamp Tax of PhP 30 for the following:

- a.** For every Permit to Transfer (P-SAD) to Off-dock CFW
- b.** Bunkering Permit Charge per vessel to be paid by shipping lines/shipping agents for the grant of permit for refueling of vessel upon written request by the ship agent
- c.** Charge for Issuance of Certificate of Identification (CI) – Form No. 218 or Certificate of Identification and Loading – Form No. 219, exclusive of the cost for the Form
- d.** Charge for Owner’s Pre-Departure Declaration Form (OPDD) – Form No. 49

5.3. Processing Charge for Consolidated Balikbayan Box of PhP 125.00 per HBL/HAWB (inclusive of the DST of PhP 30.00 and LRF of PhP 10.00) shall be collected from qualified Filipino availing of the tax and duty exemption pursuant to CAO No. 1-2018.

5.4. Processing Charge for Returning Resident of PhP 310.00 (inclusive of the DST of PhP 30.00 and LRF of PhP 10.00) shall be collected from every Returning Resident or OFW pursuant to CAO No. 6-2016.

5.5. Import Processing Charge [formerly Import Processing Fee (IPF)] shall be paid by the Importer for every goods declaration filed, i.e. consumption, warehousing, etc. for processing under the following clearance procedure with their corresponding rate.²⁹

5.5.1. Goods Declaration for Consumption (Formal) and Warehousing

a. Formal

Php 250,000.00 and below	Php 500.00
Above Php 250,000.00 but not more than Php 500,000.00	Php 750.00
Above Php 500,000.00 but not more than Php 750,000.00	Php 1,000.00

²⁹ cf. CAO No. 02-2001.

Above 750,000.00	Php 2,000.00
DST ³⁰	Php 30.00

b. Goods Declaration for Warehousing – Php 250.00 regardless of the dutiable value.

5.5.2. Goods Declaration for Consumption (Informal) – Php 500.00 and BIR Documentary Stamp Tax³¹ Php 30.00.

5.5.3. De Minimis

Value of Goods (Php)	Rate
Php 1,000.00 and below	Php 100.00
Above Php 1,000.00 but not more than Php 3,000.00	Php 200.00
Above Php 3,000.00 but not more than Php 5,000.00	Php 250.00
Above Php 5,000.00 but not more than Php 7,000.00	Php 300.00
Above Php 7,000.00 but not more than 10,000.00	Php 500.00
BIR Documentary Stamp Tax ³²	Php 30.00

5.6. Refund Processing Charge – shall be paid by the claimant for every application for tax credit and refund.³³

Amount of Claim	Processing Charge
Php 50,000.00 and below	Php 700.00
Over Php 50,000.00 to Php 100,000.00	Php 900.00
Over Php 100,000.00 to Php 200,000.00	Php 1,100.00
Over Php 200,000.00 to Php 300,000.00	Php 1,300.00

³⁰ Revenue Regulation No. 4-2018 implementing RA No. 10963.

³¹ Revenue Regulation No. 4-2018 Implementing RA No. 10963.

³² Revenue Regulation No. 4-2018. Implementing RA No. 10963.

³³ cf. CAO No. 04-2019.

Over Php 300,000.00 to Php 400,000.00	Php 1,500.00
Over Php 400,000.00 to 500,000.00	Php 1,700.00
Over Php 500,000.00 to 750,000.00	Php 2,300.00
Over Php 750,000.00 to Php 1,000,000.00	Php 3,000.00
Over Php 1,000,000.00 to Php 5,000,000.00	Php 4,000.00
Above 5,000,000.00	Php 5,000.00

5.7. Appeal Fee – An appeal fee shall be paid by the appellant on the following:

a. Every decision of the District Collector on seizure, abandonment, protest or dispute settlement cases

Duties and Taxes	Amount
Php 50,000.00 and below	Php 500.00
Over Php 50,000.00 to Php 100,000.00	Php 600.00
Over Php 100,000.00 to Php 200,000.00	Php 700.00
Over Php 200,000.00 to Php 300,000.00	Php 800.00
Over Php 300,000.00 to Php 400,000.00	Php 900.00
Over Php 400,000.00 to 500,000.00	Php 1,000.00
Above Php 500,000	Php 1,000.00 plus 1/8th of one percent (1%) in excess thereof (0.00125)

b. Other decisions/orders/resolution of the District Collector not related to any seizure, abandonment, protest or dispute settlement cases - PhP 1,000.00

5.8. Request for Legal Opinion – Php 2,000.00 for every request from private stakeholders for legal opinion.

5.9. Registration or Accreditation Charge for New Application or Renewal – Php 5,000.00 shall be paid by the concerned stakeholders for every new application for or renewal of accreditation to transact business with the Bureau such as Exporters, Importers, declarant, or surety company.

5.10. Third Parties Annual Registration Charge – Php 1,000.00 for Third Parties Annual Registration Fee.³⁴

5.11. Authorized Economic Operator (AEO) Application Charge – Php 5,000.00 for every AEO Application.

Category	Fee
Micro	Php 1,500.00
Small	Php 2,500.00
Medium	Php 5,000.00
Large	Php 10,000.00

5.12. Accreditation or Renewal Charge by the Value Added Service Provider (VASP) – shall be paid by the VASP.

Accreditation Fee	Php 200,000.00
Performance Bond	Php 5,000,000.00
Renewal Fee	Php 50,000.00

5.13. Cancellation or Modification of Goods Declaration Charges – Php 1,000.00 shall be paid by the Importer for every cancellation and/or modification of goods declaration except when the reason of cancellation is due to system error.

First Offense	Php 1,000.00
Second Offense	Php 3,000.00
Third Offense or more	Php 5,000.00

5.14. Amendment of Manifest/Bill of Lading/AWB Charges – Php 1,000.00 shall be paid by the importer for every application for amendment of shipping/airlines documents.

5.15. Request for Creation of Staging BL/AWB – Php 500.00 shall be paid for every BL/AWB created.

³⁴ CAO No. 06-2019.

5.16. Charge for every Request for Advance Ruling (Classification and Rules of Origin) – Php 1,500.00 shall be paid by the Importer or Exporter for every application filed.

5.17. Permit Charges to take cigars/ cigarettes aboard ship, secured by/ given to persons, other than the passengers.

Per ream (cigarettes)	Php 300.00
Per box (cigars)	Php 450.00

5.18. Permit Charges for transshipment of cigar and/or cigarettes.

Per TEU (cigarettes)	Php 10,000.00
Per TEU (cigars)	Php 20,000.00

5.19. Administrative Charges for Co-Loading – Php 500.00³⁷ per TEU container.

5.20. Condemnation of Cargoes

Certificate of Accreditation of Operators of Condemnation Facilities	Php 10,000.00 per year
Documentary Stamp Tax	Php 30.00
Annual Performance Bond	Php 1,000,000.00

5.21. Registration and Participation in Public Bidding

Registration Charge	Php 5,000.00
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5.22. Customs Broker Registration Charge (Sole Proprietorship) – the following shall be paid for every application/renewal by Customs Broker who applies for registration as Customs Broker with the Account Management Office:³⁸

New Applicant	Php 1,000.00
Renewal	Php 1,500.00

5.23. Registration of General Professional Partnership (GPP) of Customs Broker – Php 3,000.00 plus additional Php 1,500.00

³⁷ CMO No. 16-2016.

³⁸ CAO No. 05-2019, Sections 5.2.1. and 5.5.1. (b)

per partner for every application/renewal shall be paid by any GPP for application for registration as Customs Broker.³⁹

5.24. Intellectual Property Right (IPR) Recordation Charge – Php 3,000.00 shall be paid by IPR holder/owner per product but in no case to exceed Php30,000.00 per IPR holder/owner.

5.25. Certification Charge – Php 100.00 shall be paid by any individual who requests for a certification or attestation on the existence or non-existence of documents, status of an individual or entity in any BOC office, or Legal Clearance except for other government entities.

5.26. Service Charge for Issuance of Certified True Copy of Document – Php 100.00 per document not exceeding 20 pages. In excess thereof, Php 5.00 per additional page. Request from other government agencies shall be governed by Section 5.33 below. Request/Subpoena for Certified True Copies of documents coming from Investigative or Congressional Bodies shall be exempted from the coverage of this Order.

5.27. Service Charge for Issuance of Photocopy of Document – Php 20.00 per document not exceeding 10 pages. In excess thereof, Php 2.00 per additional page.

5.28. Service Charge for Issuance of Soft Copy of Document unless provided under existing Memorandum of Agreements (MOAs), Memorandum of Understanding (MOUs) or other similar agreements or for request coming from other government agencies,

a. PDF format of word document or similar file – Php 20.00 per document not exceeding 10 pages. In excess thereof, Php 1.00 per additional page.

b. For excel or similar files – Php 100.00 for the first 50kb plus additional Php 2.00 for every kb in excess thereof.

c. Other file formats

i. For pictures, Php 100.00 for the first 50mb plus additional Php 2.00 for every mb in excess thereof.

ii. For video, Php 100.00 for the first 5 minutes plus additional Php 2.00 for every minute in excess thereof.

³⁹ CAO No. 05-2019, Section 7.3.

5.29. Circularization Charge – Php 1,000.00 shall be paid by the requesting party for every circular originating from or requested by any private individual, corporation or entity.⁴⁰

5.30. Certificate of Origin Processing Charge – Php 500.00 per Certificate of Origin shall be paid by the Exporter for every application for issuance of Certificate of Origin.

5.31. Tax Credit Certificate Charge⁴¹ – Php 300.00 per certificate issued.

5.32. For every document issued by the Bureau, a DST of Php 30.00, and Legal Research Fund Fee of Php 10.00 shall be collected.

5.33. Manufacturing Customs Bonded Warehouse (MCBW) Supervision Charge – an annual supervision fee shall be paid by the CBW Operator for services rendered by customs personnel assigned at the warehouse to monitor, control and account shipments entered and released, process permits and other documents authorizing entry and release of goods and other related services.

Total Assets in Peso (excluding real estate)	Annual Supervision Fee
5 Million and below	Php 50, 000.00
Above 5 Million but not more than 50 Million	Php 150, 000.00
Above 50 Million	Php 250, 000.00
For every extension warehouse	Php 50,000.00

5.34. Customs Common Bonded Warehouse – an annual supervision fee shall be paid by the operator of the mother warehouse for services rendered by customs personnel assigned at the warehouse to monitor, control and account shipments entered and released, process permits and other documents authorizing entry and release of goods and other related services.⁴²

⁴⁰ CAO No. 02-2001, Section, 3.5.1.

⁴¹ cf. CAO No. 02-2001, Section, 3.1.2.

⁴² CAO No. 13-2019.

Annual Supervision Fee Operator of Customs Common Bonded Warehouse	Php 250,000.00
For Every Accredited Member of CCBW, Total assets in Peso (excluding real estate: a. 3 Million and below b. Above 3 Million but not more than 5 Million c. Above 5 Million but not more than 50 Million d. Above 50 Million	Exempted Php 25,000.00 Php 50,000.00 Php 100,000.00
For every extension warehouse of Operator of CCBW or accredited member of CCBW	Php 50,000.00

5.35. Other Types of CBW

Annual Supervision Fee	Php 250,000.00
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5.36. CFW Annual Supervision Charge – an annual supervision fee shall be paid by the CFW Operator for services rendered by customs personnel assigned at the warehouse to monitor, control and account shipments entered and released, process permits and other documents authorizing entry and release of goods and other related services.

Main Facility	Php 250,000.00
Additional Facility	Php 50,000.00 for every additional facility

5.37. Annual Supervision Charge for Industry Specific CBW

Annual Supervision Fee	
a. ICBW servicing Airline Industry	Php 50,000.00
b. Other ICBW (including airline catering)	Php 250,000.00
For every extension warehouse	Php 50,000.00

Section 6. Other Fees and Charges. The following fees and charges shall be collected pursuant to Executive Orders issued by the President with specific utilization or purposes:

6.1. SGL Service Fee. Accredited SGL Importer shall pay a service fee for every goods declaration lodged through the SGL facility based on the F.O.B. value of the subject imports in accordance with the following schedule:⁴³

FOB Value	Rate
USD200,000.00 and below	Php 2,500.00
Above USD200,000.00	Php 3,000.00

6.2. Container Security Fee – USD5 for every TEU in peso equivalent on all importations pursuant to Executive Order No. 635 s. 2007.

Section 7. Utilization of Service Fee. The Bureau shall issue a Customs Memorandum Order governing the utilization of Service Fees collected pursuant to this CAO, including the procedures for the payment thereof to authorized customs personnel in accordance with existing auditing, accounting and other rules and regulations.

Section 8. Repealing Clause. All other rules and regulations issued by the Bureau which are inconsistent with this CAO and specifically provisions on charges and fees are deemed repealed or modified accordingly.

Section 9. Separability Clause. If any part of this CAO is declared unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force and effect.

Section 10. Effectivity. This CAO shall take effect thirty (30) days after its complete publication at the Official Gazette or a newspaper of national circulation.

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

BIENVENIDO Y. RUBIO
Commissioner of Customs

⁴³ cf. CMO No. 1-2013, Section 7.2.

Approved:

BENJAMIN E. DIOKNO
Secretary of Finance

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