



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

*A modernized and credible customs administration that upholds good governance and is among the world's best*

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**CUSTOMS ADMINISTRATIVE ORDER (CAO)**  
NO. 01-2024

**SUBJECT: CUSTOMS DUES, FEES, AND CHARGES**

U.P. LAW CENTER  
OFFICE of the NATIONAL ADMINISTRATIVE REGISTER  
Administrative Rules and Regulations

**R E G I S T E R E D**  
FEB 14 2024  
No 24-0179  
ONAR Registration TIME: BY: *JWA*

**Introduction.** This CAO implements Section 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 (RA) 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 of Customs from the Shipping Lines, Airlines, Air Express Operators, Importers, Exporters, Customs Brokers, Freight Forwarders, Consolidators, Deconsolidators, Logistics Providers, Transhippers, Operators of Customs Bonded Warehouses and other Customs Facilities and Warehouses, Free Zone Locators or registered enterprises, Third Party Solutions 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;
- 2.2. To provide for uniformity in the rates of Service Fees, Dues, and Charges to be charged by the Bureau; and
- 2.3. To provide a mechanism for the payment of overtime work and other services rendered by Customs personnel in accordance with the Service Fees prescribed 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.

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- 3.2. Airlines** — shall refer to an airline corporation engaged in both domestic and international transportation of goods, passengers, or both.<sup>1</sup>
- 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.<sup>2</sup>
- 3.4. 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 World Customs Organization (WCO) SAFE Framework, the Revised Kyoto Convention, the WCO Integrated Supply Chain Management 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.<sup>3</sup>
- 3.5. Consolidators** — shall refer to a foreign-registered forwarding company acting as a Non-Vessel Operating Common Carrier (NVOCC) which procures the transport of goods by sea or air and issues in its name house bills of lading (HBLs) or house airway bills (HAWBs) 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 (MBL) or master airway bill (MAWB) consigned to its Deconsolidator at the port of destination in the Philippines.<sup>4</sup>
- 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.<sup>5</sup>

<sup>1</sup> CAO No. 15-2020, Section 3.3.

<sup>2</sup> CAO No. 5-2020, Section 3.2.

<sup>3</sup> CAO No. 05-2017, Section 3.3.

<sup>4</sup> CAO No. 05-2016, Section 3.7.

<sup>5</sup> CAO No. 1-2022, Section 3.19.

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- 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 RA No. 9280, as amended, otherwise known as the "Customs Brokers Act of 2004."<sup>6</sup>
- 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 CMTA and classified according to the categories based on total assets.<sup>7</sup> These include container yards, container freight stations, seaport temporary storage warehouses, airport temporary storage warehouses and other premises for customs purposes.<sup>8</sup>
- 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.<sup>9</sup>
- 3.11. Electronic Commerce (E-Commerce)** – shall refer to the sale or purchase of goods and services, whether between businesses, households, individuals, governments, and other public or private organizations, conducted over computer-mediated networks. The goods and services are ordered over those networks, but the payment and the ultimate delivery of the goods or service may be conducted on or offline.<sup>10</sup>

<sup>6</sup> cf. CMTA, Title I, Chapter 2, Section 102 (n).

<sup>7</sup> cf. Republic Act No. 9501, Section 3.

<sup>8</sup> CAO No. 09-2019, Section 3.6.

<sup>9</sup> cf. CAO No. 05-2016, Section 3.8.

<sup>10</sup> Memorandum of Agreement between Bureau of Customs and Philippine Postal Corporation dated 26 October 2023.



- 3.12. 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.<sup>11</sup>
- 3.13. 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.<sup>12</sup>
- 3.14. 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 an MBL as consignee of a consolidated shipment, and other related undertakings.<sup>13</sup>
- 3.15. Importer** — shall refer to a natural or juridical person intending to import goods into the Philippines.<sup>14</sup>
- 3.16. Logistics Provider** — shall refer to a company that provides management over the flow of goods and materials between the point of origin to end-use destination. The provider will often handle shipping, inventory, warehousing, packaging, and security functions of the shipments.<sup>15</sup>
- 3.17. 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. <sup>16</sup>
- 3.18. 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

<sup>11</sup> CAO No. 05-2017, Section 3.9.

<sup>12</sup> CAO No. 15-2019, Section 3.14.

<sup>13</sup> CMTA, Title I, Chapter 2, Section 102 (aa).

<sup>14</sup> CAO No. 3-2016, Section 3.4.

<sup>15</sup> CAO No. 06-2019, Section 3.10.

<sup>16</sup> cf. CAO No. 01-2022, Section 4.3.1.

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.<sup>17</sup>

- 3.19. 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.
- 3.20. Port of Entry** — shall refer to a domestic port open to both domestic and international trade, including principal ports of entry 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.<sup>18</sup>
- 3.21. Shipping Lines** — shall refer to a juridical entity that transports cargoes aboard ships or Vessel across ocean or seas.<sup>19</sup>
- 3.22. Third Party Service Provider** — shall refer to any Bureau-accredited Solutions Provider 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.<sup>20</sup>
- 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.<sup>21</sup> 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 Fees shall be collected and shall accrue to the Trust Fund which may be used for payment of allowances and overtime services for Customs personnel:

<sup>17</sup> cf. CAO No. 01-2022, Section 4.3.2.

<sup>18</sup> cf. CMTA, Title I, Chapter 2, Section 102 (hh).

<sup>19</sup> CAO No. 06-2019, Section 3.16.

<sup>20</sup> Revised Customs Port Operations Manual, Glossary of Terms, Page 71.

<sup>21</sup> PPA, et al. vs The Honorable Court of Appeals, et al., G.R. Nos. 115786-87, February 5, 1996.



**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 the 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, including shifting of containers during bunkering, and rendering of 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. Aircraft Supervision Fee** – An Aircraft Supervision Fee of Php 4,500.00 shall be paid by the Airline or its agent for every Aircraft engaged in foreign commerce that landed and departed from an international airport of entry and where Customs Services are rendered such as the Tagging of ETA and ATA; Issuance of entrance and clearance permits; Conduct of boarding formalities; Supervision of the loading and unloading of cargoes; Under guarding of cargoes and Aircrafts; Clearance of passengers and baggage; Storage and release of held baggage and other related services.

**4.3. Free Zone Locator Supervision Fee** – shall be paid by a Free Zone Locator for every 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	Php 100.00 per goods declaration
From seaport to a Free Zone	Php 500.00 per container not exceeding 30 km Php 1,000.00 per container exceeding 30 km
From a Free Zone to Port of Loading of goods for Export	Php 500.00 per container not exceeding 30 km



	Php 1,000.00 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, i.e., Electronic Tracking of Containerized Cargoes (E-TRACC) System, General Transport Surety Bond (GTSB), etc., are availed of or required by the Bureau.

- 4.4. AEO Annual Supervision Fee** – shall be paid by the accredited AEO for services rendered for field monitoring and validation of status:

DTI <sup>22</sup> based 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

- 4.5. 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.

**a. Airport**

Discharging Aircraft to Off-Terminal CFW	Php 500.00 per Transfer Note
From Off-Terminal CFW to CBW under the same Port	Php 500.00 per Transfer Note
From CBW to Off-Terminal CFW under the same Port	Php 500.00 per Transfer Note
From Off-Terminal CFW to carrying Aircraft	Php 500.00 per Transfer Note

<sup>22</sup> Department of Trade and Industry (DTI)



From Office of Exchange to CFW under the same Port	Php 500.00 per Transfer Note
From Off-Terminal CFW to Office of Exchange	Php 500.00 per Transfer Note
From Off-Terminal CFW to another Off-Terminal CFW under the same Port	Php 500.00 per Transfer Note

**b. Seaport**

From Terminal Facility (CFW) to Off-Dock CFW under the same Port	Php 500.00 per P-SAD
From Off-Dock CFW to Terminal Facility (CFW) under the same Port	Php 500.00 per Transfer Note
From Terminal Facility (CFW) to Office of Exchange under the same Port	Php 500.00 per Transfer Note
From Office of Exchange to Terminal Facility (CFW) under the same Port	Php 500.00 per Transfer Note

The underguarding fee shall not be imposed if other means to physically secure the goods, i.e., E-TRACC system, GTSB, etc., 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 No. 12-2019.

- 4.6. Off-Hours Fee** – Php 50.00 for the processing of every goods declaration beyond the Regular Working Hours and during Saturdays, Sundays, and Holidays, for the transfer of goods to the Free Zones pursuant to Civil Service rules and regulations.
- 4.7. Special Flight Supervision Fee** – USD 175 for every arrival or departure of chartered or special flights shall be paid by ground handler or airline representative upon receipt of the notice of the intended flight.
- 4.8. 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.

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**4.9. 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.

**4.10. Service and Storage Fees<sup>23</sup> (for in-bond baggage)**

Dimension (size)	First 24 Hours	Every 24 Hours thereafter
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

**4.11. CFW Fee** – monitoring service fee shall be paid by the CFW operator for each Air Waybill or Bill of Lading for services rendered for In-bound cargoes receive at the Off-Terminal CFW beyond office hours such as: stripping, stuffing; documentation of release of cargoes.

Per HAWB	Php 25.00
Per MAWB in case of consolidated shipments	Php 50.00

**4.12. Monitoring and Supervision Fee** – The Bureau shall collect from its accredited third party Service Providers a service fee for monitoring and supervision of its system. Unless otherwise provided in the Terms of Reference (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 (formerly Cargo Transfer Fee<sup>24</sup>)** from port of discharge to CBW, Freezones, or another Customs office for direct exportation.

Transit Charge (formerly Cargo Transfer Fee)	PhP 1,000.00
Import Processing Charge (formerly Import Processing Fee)	PhP 250.00
Customs Documentary Stamp (CDS)	PhP 100.00
Bureau of Internal Revenue (BIR) Documentary Stamp Tax (DST)	PhP 30.00

<sup>23</sup> CAO No. 01-2017, Section 4.8.2.2.

<sup>24</sup> Formerly Transshipment Fee/Cargo Transfer Fee under CMO No. 13-2013.



**5.2.** Charge of CDS of Php 100 and BIR DST of Php 30 for the following:

- a. For every Permit to Transfer (P-SAD) to Off-dock/ Off-terminal 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 Inspection and Loading – Form No. 219, exclusive of the cost for the Form; and
- d. Charge for Owner’s Pre-Departure Declaration Form (OPDD) – Form No. 49.

**5.3. Processing Charge for Consolidated Balikbayan Box.** A processing charge of Php 140.00 per HBL/HAWB (inclusive of the DST of Php 30.00 and Legal Research Fee (LRF) of Php 10.00) shall be collected from qualified Filipinos availing of the tax and duty exemption pursuant to CAO No. 1-2018. The Bureau shall establish a system or mechanism to monitor availments of duty and tax exemption under CAO No. 1-2018.

**5.4. Processing Charge for Returning Resident.** A processing charge 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 Overseas Filipino Workers availing of the tax and duty exemption pursuant to CAO No. 6-2016.

**5.5. Import Processing Charge** [formerly Import Processing Fee (IPF)] shall be paid by the Importer

- a. Exclusive of the CDS of Php 100.00 and BIR DST of Php 30.00, for every goods declaration filed for processing under the Consumption and Warehousing clearance procedure with their corresponding rate.<sup>25</sup>

Up to Php 25,000.00	Php 250.00
Above Php 25,000.00 to Php 50,000.00	Php 500.00
Above Php 50,000.00 to Php 250,000.00	Php 750.00
Above Php 250,000.00 to Php 500,000.00	Php 1,000.00

<sup>25</sup> cf. CAO No. 02-2001.



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Above Php 500,000.00 to Php 750,000.00	Php 1,500.00
Above 750,000.00	Php 2,000.00

**b. Cross Border E-Commerce Goods Cleared Through Consolidator or Freight Forwarder:<sup>26</sup>**

FOB/FCA <sup>27</sup> Value of Goods in Peso	Rate
Php 1,000.00 and below	Php 100.00
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
More than Php 10,000.00	Customs Duties, Taxes, and Other Charges, if applicable, plus rates under Par. 5.5.a

**a. Cross Border E-Commerce Goods Processed Personally or Directly by the Claimant:<sup>28</sup>**

FOB/FCA Value of Goods in Peso	Rate
Php 5,000.00 and below	Free
Above Php 5,000.00 but not more than Php 10,000.00	Php 150.00
More than Php 10,000.00	Customs Duties, Taxes, and Other Charges, if applicable, plus rates under Par. 5.5.a

**5.6. Export Processing Charge.** A Php 130.00 charge for the CDS and BIR DST shall be paid by the Exporter for every Export Declaration, unless otherwise exempted under existing laws.

<sup>26</sup> cf. CMTA, Title I, Chapter 2, Section 104; CMTA, Title II, Chapter 1, Section 204; CMTA, Title IV, Chapter 3, Section 423; CMTA, Title XIII, Section 1300.

<sup>27</sup> Free on Board (FOB)/ Free-Carrier (FCA)

<sup>28</sup> cf. CMTA, Title I, Chapter 2, Section 104; CMTA, Title II, Chapter 1, Section 204; CMTA, Title IV, Chapter 3, Section 423. CMTA, Title XIII, Section 1300.



**5.7. Refund Processing Charge.** The following shall be paid by the claimant for every application for tax credit and refund.<sup>29</sup>

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
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

Claims for Value-Added Tax refund directly filed with the BIR and for issuance of Tax Credit Certificate by the BOC shall not pay the prescribed Refund Processing Charge under this Section.

**5.8. 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
Up Php 50,000.00	Php 1,000.00
Over Php 50,000.00 to Php 100,000.00	Php 1,500.00
Over Php 100,000.00 to Php 200,000.00	Php 2,000.00
Over Php 200,000.00 to Php 300,000.00	Php 2,500.00
Over Php 300,000.00 to Php 400,000.00	Php 3,000.00
Over Php 400,000.00 to Php 500,000.00	Php 3,500.00

<sup>29</sup> cf. CAO No. 04-2019.



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Over Php 500,000.00 to Php 750,000.00	Php 4,000.00
Php 750,000.00 to Php 1,000,000.00	Php 4,500.00
Over Php 1,000,000.00	Php 5,000.00

b. Decisions/orders/resolution of the District Collector not related to any seizure, abandonment, protest, or dispute settlement cases shall pay an appeal charge of PhP 5,000.00.

**5.9. Request for Legal Opinion.** Private stakeholders requesting for legal opinion shall pay Php 5,000.00 for every request.

**5.10. Registration or Accreditation Charge for New Application or Renewal.** Php 2,000.00 shall be paid by the concerned stakeholders for every new application or renewal of accreditation to transact business with the Bureau such as Exporters, Importers, declarant, or surety company.

**5.11. Third Parties Annual Registration Charge.** An Annual Charge of Php 1,000.00 shall be paid by Third Parties as Annual Registration Charge during their accreditation to the Bureau.<sup>30</sup>

**5.12. Authorized Economic Operator (AEO) Application Charge**

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

**5.13. Accreditation or Renewal Charge by the Third Party Service Provider** – shall be paid by the Third Party Service Provider for the following:

Accreditation Fee	Php 200,000.00
Renewal Fee	Php 50,000.00

**5.14. Cancellation or Modification of Goods Declaration Charges.** The Importer shall pay the following charges for every cancellation and/or modification of goods declaration except when the reason of cancellation is due to system error:

<sup>30</sup> CAO No. 06-2019. Sec 5.2.

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

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

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

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

**5.18. Permit Charges.** The Shipping Agent shall pay the following for every request 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

**5.19. Accreditation as Condemnation Facility.** A Php 10,000.00 charge shall be paid for every application for Accreditation as a Condemnation Facility.

**5.20. Registration and Participation in Public Auction.** A registration charge of Php 5,000.00 shall be paid by every interested bidder in a public auction conducted by the Bureau.

**5.21. Customs Broker Registration Charge (Sole Proprietorship).** A Php 2,000.00 registration charge shall be paid for every application/renewal by Customs Broker who applies for registration as Customs Broker with the Account Management Office.<sup>31</sup>

**5.22. Registration of General Professional Partnership (GPP) of Customs Broker.** A registration charge of Php 3,000.00 plus an additional Php 1,500.00 per partner for every application/renewal shall be paid by any GPP in its application for registration as Customs Broker.<sup>32</sup>

<sup>31</sup> CAO No. 05-2019, Sections 5.2.1. and 5.5.1. (b)

<sup>32</sup> CAO No. 05-2019, Section 7.3.

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- 5.23. Intellectual Property Right (IPR) Recordation Charge.** A Php 3,000.00 recordation charge per product shall be paid by IPR holder/owner but in no case to exceed Php30,000.00 per IPR holder/owner for every request.
- 5.24. Certification Charge.** Php 100.00 shall be paid by any party, other than personnel of the Bureau or other government agency, 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.
- 5.25. Service Charge for Issuance of Certified True Copy of Document.** A service charge of Php 100.00 per document not exceeding 20 pages shall be paid by the party making the request. In excess thereof, Php 5.00 per additional page shall be paid. Request from other government agencies shall be governed by Section 5.27 below. Request/Subpoena for Certified True Copies of documents coming from Investigative or Congressional Bodies shall be exempted from the coverage of this Section.
- 5.26. Service Charge for Issuance of Photocopy of Document.** A service charge of Php 20.00 per document not exceeding 10 pages shall be paid by a party, including government agencies, requesting for photocopies of documents with the Bureau. In excess thereof, Php 2.00 per additional page shall be charged. Request/Subpoena for Photocopies of documents coming from Investigative or Congressional Bodies shall be exempted from the payment of the service charge.
- 5.27. Service Charge for Issuance of Soft Copy of Document.** Payment of Service Charge for issuance of soft copy of documents shall be in accordance with the following:
- a. **Document in Portable Document Format (PDF)** – Php 20.00 per document not exceeding 10 pages. In excess thereof, Php 1.00 per additional page shall be paid.
  - b. **Excel files in uneditable format** – 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 Php 2.00 for every mb in excess thereof.



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

**5.28. Circularization Charge.** Php 1,000.00 shall be paid by the requesting party for every circularization originating from, or requested by, any private individual, corporation, or entity.<sup>33</sup>

**5.29. 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.

**5.30. Tax Credit Certificate (TCC) Charge.**<sup>34</sup> The Bureau shall collect Php 300.00 for every TCC issued which shall be outside of the refund processing charge, exclusive of the BIR DST.

**5.31. Annual Supervision Charge (Formerly Annual Supervision Fee) for CBWs.** An annual supervision charge shall be paid by the CBW Operator based on the following schedule.

**5.31.1. Miscellaneous Manufacturing Bonded Warehouse (MMBW)<sup>35</sup> and Garments and Textile Manufacturing Bonded Warehouse (GTMBW)<sup>36</sup> Supervision Charge.**

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

**5.31.2. Industry-specific CBW (ICBW).<sup>37</sup>**

ICBW servicing Airline Industry	Php 50,000.00
Other ICBW (including airline catering)	Php 250,000.00
For every extension warehouse	Php 50,000.00

<sup>33</sup> CAO No. 02-2001, Section, 3.5.1.

<sup>34</sup> cf. CAO No. 02-2001, Section, 3.1.2.

<sup>35</sup> cf. CAO No. 01-2022, Section 4.3.2.a.

<sup>36</sup> cf. CAO No. 01-2022, Section 4.3.2.b.

<sup>37</sup> cf. CAO No. 01-2022, Section 4.3.2.d.

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Administrative Officer V





**5.31.3. Customs Common Bonded Warehouse (CCBW).**

Operator of CCBW	Php 250,000.00
<b>Every accredited member of CCBW</b>	
<b>Total assets in Peso (Excluding real estate)</b>	<b>Rate</b>
Php 3 Million and below	Exempted
Above Php 3 Million but not more than Php 15 Million	Php 25,000.00
Above Php 15 Million but not more than Php 50 Million	Php 50,000.00
Above Php 50 Million	Php 100,000.00
<b>For every extension warehouse</b>	
Operator of CCBW and its accredited member	Php 50,000.00

**5.31.4. Other Types of CBW** shall pay an Annual Supervision Charge of Php 250,000.00.

**5.32. CFW Annual Supervision Charge.** An annual supervision charge shall be paid by the CFW Operator based on the following schedule:

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

**5.33. SGL Service Charge (Formerly SGL Service Fee).** Accredited SGL Importer shall pay a service fee for every goods declaration lodged through the SGL facility based on the FOB value of the subject imports in accordance with the following schedule:<sup>38</sup>

FOB Value	Rate
USD 200,000.00 and below	Php 2,500.00
Above USD 200,000.00	Php 3,000.00

**5.34. Container Security Charge (Formerly Container Security Fee).** A charge of USD 5 for every Twenty Equivalent Unit (TEU) in peso equivalent shall be collected on all containerized importations pursuant to Executive Order No. 635, series of 2007.

<sup>38</sup> cf. CMO No. 1-2013, Section 7.2.

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**Section 6. Payment of CDS, DST and LRF.** For every document issued by the Bureau, a CDS of Php 100.00, DST of Php 30.00, and LRF of Php 10.00 shall be collected.

**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, 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 in 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

*[Handwritten signature]*  


Approved:

*[Handwritten initials]*  
Digitally signed by Benjamin E. Diokno  
Date: 2023.12.04 19:01:43 +08'00'

**BENJAMIN E. DIOKNO**  
Secretary of Finance



Bureau of Customs  
CENTRAL RECORDS MGT. DIVISION  
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OF THE ORIGINAL**  
*[Handwritten signature]*  
**MARGARET G. MANALAYSAY**  
Administrative Officer V

