



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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**CUSTOMS ADMINISTRATIVE ORDER (CAO)
NO. _____**

SUBJECT: AMENDMENT OF CAO 14-2019 ON PROVIDING FOR NEW RATES OF SERVICES, STORAGE AND OTHER CHARGES ON GOODS OR MERCHANDISE STORED AT CUSTOMS BONDED WAREHOUSE (CBW) NOS. 31, 55, 83, 124, 125, 182 and 185 OPERATED BY PHILIPPINE SKYLANDERS INT'L. (PSI), INC., PHILIPPINE AIRLINES, PEOPLE'S AIR CARGO (PAIRCARGO), DELBROS, CARGOHAUS, DHL PHILIPPINES AND TMW WORLDWIDE EXPRESS, WITHIN NAIA COMPLEX

INTRODUCTION. This CAO implements Sections 201 and 204, Chapter 1, Title II of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).

Section 1. Scope. This CAO shall be applicable to Customs Collection District III – NAIA and the different Public Bonded Warehouse.

Section 2. Objectives.

- 2.1.** To provide new rates of services, storage and other charges on goods or merchandise stored in CBWs being operated by the PSI Inc., Philippine Airlines, People's Air Cargo Warehousing Co. Inc. (Paircargo), Delbros, Inc., Cargohaus, Inc., DHL Express Philippines, Inc. and TMW Worldwide Express, all Customs Bonded Warehouse within the NAIA Complex.
- 2.2.** To standardize various charges for the operations affecting imported goods before actual delivery to the importer or consignee and taking into account the present economic conditions and the facilities given by CBW operators, the service, storage and other charges on goods or merchandise stored in CBWs; and
- 2.3.** To provide clear and transparent regulation to stakeholder in the collection of rates of service, storage and other charges on goods or merchandise stored at Public Bonded Warehouse.

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Section 3. Classification of Goods or Cargo.

3.1. General Cargo. All goods not included in the below enumeration for special cargo, each kind, class or nature is described herein below.¹

3.2. Special Cargo are classified as follows:

3.2.1. Baggage and Personal Effects – shipments that are handled with special care and provided special storage locations.²

3.2.2. Perishables – shipments shown as such in the Cargo Manifest (CM) and Airway Bill (AWB) or labeled or identified on the packages as such, hence requiring storage under specified temperatures. (e.g. All aquatic products fall under this classification).³

3.2.3. Valuable Cargo – shipments shown in the CM and/or AWB as such or so labeled/identified on the package/s pursuant to IATA regulations.⁴

3.2.4. Restricted Goods - except when authorized by law or regulation, the following restricted goods are prohibited:

- a. Dynamite, gunpowder, ammunitions and other explosives, firearms and weapons of war, or parts thereof;
- b. Roulette wheels, gambling outfits, loaded dice, marked cards, machines, apparatus or mechanical devices used in gambling or the distribution of money, cigars, cigarettes or other goods when such distribution is dependent on chance, including jackpot and pinball machines or similar contrivances, or parts thereof;
- c. Lottery and sweepstakes tickets, except advertisements thereof and lists of drawings therein;

¹ CAO No. 11-91, Section IV, A

² CAO No. 11-91, Section IV, B1

³ cf. CAO No. 11-91, Section IV, B2

⁴ cf. CAO No. 11-91, Section IV, B3



- d. Marijuana, opium, poppies, coca leaves, heroin or other narcotics or synthetic drugs which are or may hereafter be declared habit forming by the President of the Philippines, or any compound, manufactured salt, derivative, or preparation thereof, except when imported by the government of the Philippines or any person duly authorized by the Dangerous Drugs Board, for medicinal purposes;
- e. Opium pipes or parts thereof, of whatever material; and
- f. Any other goods whose importation and exportation are restricted.

The restriction to import or export the above stated goods shall include the restriction on their transit.⁵

3.2.5. Livestock and Plants - live animals and plants which need special attention and feedings.

3.2.6. Human Remains - coffins or urns, bones or ashes of the deceased person.

Section 4. Basic Storage Rates on Imported Goods.

4.1. General Cargo (No Free Storage)

	FROM	YEAR 1 – 3 Effective from the date of final DOF Approval *	YEAR 4 – 6 Based on Approved YEAR 1 - 3 Rates	YEAR 7 – 9 Based on Approved YEAR 4 - 6 Rates
Rate	PhP 3.43 /kg /day	PhP 4.63 /kg /day	PhP 5.00 /kg /day	PhP 5.40 /kg /day
Minimum Charge	PhP197.48 /day	PhP266.59 /day	PhP287.92 /day	PhP310.95 /day
Exemption: Documents and Diplomatic Pouches	PhP131.63 /day	PhP177.69 /day	PhP191.91 /day	PhP207.26 /day

⁵ cf. CMTA, Section 119'



4.2. Special Cargo

	FROM	YEAR 1 – 3 Effective from the date of final DOF Approval *	YEAR 4 – 6 Based on Approved YEAR 1 - 3 Rates	YEAR 7 – 9 Based on Approved YEAR 4 - 6 Rates
Minimum Charge	PhP393.42 /day	PhP531.12 /day	PhP573.61 /day	PhP619.49 /day
Baggage and Personal Effects	PhP 3.43 /kg /day	PhP 4.63 /kg /day	PhP 5.00 /kg /day	PhP 5.40 /kg /day
Perishables	PhP 6.89 /kg /day	PhP 9.30 /kg /day	PhP 10.05 /kg /day	PhP 10.85 /kg /day
Valuable Cargo	PhP 6.89 /kg /day	PhP 9.30 /kg /day	PhP 10.05 /kg /day	PhP 10.85 /kg /day
Restricted Goods	PhP 6.89 /kg /day	PhP 9.30 /kg /day	PhP 10.05 /kg /day	PhP 10.85 /kg /day
Live Animals, Foods and Plants	PhP 6.89 /kg /day	PhP 9.30 /kg /day	PhP 10.05 /kg /day	PhP 10.85 /kg /day
Human Remains	PhP 6.89 /kg /day	PhP 9.30 /kg /day	PhP 10.05 /kg /day	PhP 10.85 /kg /day

Section 5. Service Charge.

Rate of Charge	FROM	YEAR 1 – 3 Effective from the date of final DOF Approval *	YEAR 4 – 6 Based on Approved YEAR 1 - 3 Rates	YEAR 7 – 9 Based on Approved YEAR 4 - 6 Rates
For shipments whose weight per AWB is less than one hundred (100) kg	PhP1.35 /kg / shipment	PhP1.82 /kg /shipment	PhP1.96 /kg /shipment	PhP2.12 /kg /shipment
For shipments whose weight per AWB is one hundred (100) kg or more	PhP1.99 /kg /shipment	PhP2.69 /kg /shipment	PhP2.90 /kg /shipment	PhP3.13 /kg /shipment

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Section 6. Ancillary Charges.

6.1. Backdoor Release. All shipments to be released from the warehouse outside of the normal 0800H to 1700H customs release period during weekdays, and anytime during Saturdays, Sundays and Holidays.

	FROM	YEAR 1 – 3 Effective from the date of final DOF Approval *	YEAR 4 – 6 Based on Approved YEAR 1- 3 Rates	YEAR 7 – 9 Based on Approved YEAR 4- 6 Rates
Rate	PhP 10.99 /kg /day	PhP 14.83 /kg /day	PhP 16.02 /kg/day	PhP 17.30 /kg/day
Minimum Charge	PhP 656.67 /kg	PhP 886.50 /kg	PhP 957.42 /kg	PhP1,034.02 /kg
Maximum Charge	PhP1,096.88 /AWB	PhP1,480.78 /AWB	PhP1,599.24 /AWB	PhP1,727.18 /AWB

6.2. Deconsolidation Fee. A charge designed to compensate the warehouse operator for the extra effort of physically break bulking and individually checking the consolidated shipment against the consolidated manifest to ensure completeness.

	FROM	YEAR 1 – 3 Effective from the date of final DOF Approval *	YEAR 4 – 6 Based on Approved YEAR 1 - 3 Rates	YEAR 7 – 9 Based on Approved YEAR 4 - 6 Rates
Fixed Rate	PhP552.83 /HAWB	PhP746.31 /HAWB	PhP806.02 /HAWB	PhP870.50 /HAWB

6.3. Returned Shipment Fee. Formulated to compensate the warehouse operator for the additional task of rechecking, re-taping and restoring the shipment which was originally released from the warehouse for customs examination but was not cleared by the Collector of Customs for some reasons and returned to the warehouse for safekeeping.

	FROM	YEAR 1 – 3 Effective from the date of final DOF Approval *	YEAR 4 – 6 Based on Approved YEAR 1 - 3 Rates	YEAR 7 – 9 Based on Approved YEAR 4 - 6 Rates
Rate	PhP 109.73 /kg /day	PhP 148.13 /kg /day	PhP 159.98 /kg /day	PhP 172.78 /kg /day
Minimum Charge	PhP 657.80	PhP 888.03	PhP 959.07	PhP1,035.80
Maximum Charge	PhP1,096.88	PhP1,480.78	PhP1,599.24	PhP1,727.18

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Section 7. Export Cargo Handling Fee.

Rate of Charge		YEAR 1 – 3 Effective from the date of final DOF Approval	YEAR 4 – 6 Based on Approved YEAR 1 - 3 Rates	YEAR 7 – 9 Based on Approved YEAR 4 - 6 Rates
For shipments whose weight per MAWB is less than five hundred (500) kg		PhP500 /MAWB	PhP540 /MAWB	PhP583.20 /MAWB
For shipments whose weight per MAWB is five hundred (500) kg or more		PhP300 /MAWB	PhP324 /MAWB	PhP349.92 /MAWB

Section 8. Inbound Screening Charges.

		YEAR 1 – 3 Effective from the date of final DOF Approval	YEAR 4 – 6 Based on Approved YEAR 1- 3 Rates	YEAR 7 – 9 Based on Approved YEAR 4- 6 Rates
Fixed Rate		PhP10.00 /HAWB	PhP10.80 /HAWB	PhP11.66 /HAWB

Section 9. Penal Provision. Violations of this CAO committed by any person, officer or employee shall be penalized in accordance with Title XIV of the CMTA and other applicable penal provisions.

Section 10. Periodic Review. Unless otherwise provided, this CAO shall be reviewed every three (3) years and be amended or revised, if necessary.

Section 11. Repealing Clause. This CAO specifically amends or repeals CAO No. 14-2019.

Section 12. Separability Clause. If any part of this CAO is declared unconstitutional or contrary to existing laws, other parts not so declared shall remain in full force or effect.

Section 13. Effectivity. This CAO shall take effect thirty (30) days after its 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

APPROVED:

RALPH G. RECTO

Secretary of Finance

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