



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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

SUBJECT: AMENDMENT OF MEMORANDUM DATED NOVEMBER 22, 2012, ON PROVISION FOR NEW RATES OF SERVICES, STORAGE AND OTHER CHARGES ON GOODS OR MERCHANDISE STORED AT CUSTOMS FACILITY WAREHOUSE (CFW) - AIRPORT TEMPORARY STORAGE WAREHOUSE (ATSW) FORMERLY KNOWN AS CUSTOMS PUBLIC BONDED WAREHOUSE (CPBW) NOS. 36 AND 82, OPERATED BY U-FREIGHT PHILS. INC. (UFPI) AND GROUND AIR LOGISTICS CORP. (GALCO) RESPECTIVELY WITHIN MACTAN CEBU INTERNATIONAL AIRPORT (MCIA) CARGO COMPLEX AREA.

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 VII- Port of Cebu, Sub-Port of Mactan, Cebu.

Section 2. Objectives.

- 2.1.** To provide new rates of service, storage and other charges on imported goods or merchandise stored in CFW's being operated by the U-Freight Philippines, Inc. (UFPI) and Ground-Air Logistics Corp. (GALCO) within MCIA 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 facilities given by CFW operators, the service, storage and other charges on goods or merchandise stored in CFW's; and
- 2.3.** To provide clear and transparent regulation to stakeholders in the collection of rates and service, storage and other charges on goods or merchandise stored at Customs Facility Warehouse.

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.

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.

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

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

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

- a. Dynamite, gunpowder, ammunitions and other explosives, firearms and weapon 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 pin ball machines or similar contrivances, or parts thereof;
- c. Lottery and sweepstakes tickets, except advertisements thereof and lists of drawings therein;
- 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 Drug Board, for medicinal purposes;
- e. Opium pipes or parts thereof, of whatever material; and



- f. Any other goods whose importation and exportation are restricted.
- g. The restriction on importing or exporting the above-stated goods shall include the restriction on their transit.

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	TO YEAR 1 – 3 2024-2026 Effective from the date of final DOF Approval	TO YEAR 4 – 5 2027-2028 Based on Approved YEAR 1 - 3 Rates	TO YEAR 6 – 7 2029-2030 Based on Approved YEAR 4 - 5 Rates
Rate	PhP 1.68 /kg /day	PhP 2.94 /kg /day	PhP 3.18 /kg /day	PhP 3.43 /kg /day
Minimum Charge	PhP 96.38 /day	PhP 168.67 /day	PhP 182.16 /day	PhP 196.73 /day
Exemption: Documents and Diplomatic Pouches	PhP 64.25 /day	PhP 112.44 /day	PhP 121.43 /day	PhP 131.15 /day

4.2. Special Cargo



	FROM	TO YEAR 1 – 3 2024-2026 Effective from the date of final DOF Approval	TO YEAR 4 – 5 2027-2028 Based on Approved YEAR 1 - 3 Rates	TO YEAR 6 – 7 2029-2030 Based on Approved YEAR 4 - 5 Rates
Minimum Charge	PhP 192.27 /day	PhP 336.47 /day	PhP 363.39 /day	PhP 392.46 /day
Baggage and Personal Effects	PhP 1.68 /kg /day	PhP 2.94 /kg /day	PhP 3.18 /kg /day	PhP 3.43 /kg /day
Perishables	PhP 3.35 /kg /day	PhP 5.86 /kg /day	PhP 6.33 /kg /day	PhP 6.84 /kg /day
Valuable Cargo	PhP 3.35 /kg /day	PhP 5.86 /kg /day	PhP 6.33 /kg /day	PhP 6.84 /kg /day
Restricted Goods	PhP 3.35 /kg /day	PhP 5.86 /kg /day	PhP 6.33 /kg /day	PhP 6.84 /kg /day
Live Animals, Foods and Plants	PhP 3.35 /kg /day	PhP 5.86 /kg /day	PhP 6.33 /kg /day	PhP 6.84 /kg /day
Human Remains	PhP 3.35 /kg /day	PhP 5.86 /kg /day	PhP 6.33 /kg /day	PhP 6.84 /kg /day

Section 5. Service Charge.



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Rate of Charge	FROM	TO YEAR 1 – 3 2024-2026 Effective from the date of final DOF Approval	TO YEAR 4 – 5 2027-2028 Based on Approved YEAR 1 - 3 Rates	TO YEAR 6 – 7 2029-2030 Based on Approved YEAR 4 - 5 Rates
For shipments whose weight per AWB is less than one hundred (100) kg	PhP 0.65 /kg /day	PhP 1.14 /kg /shipment	PhP 1.23 /kg /shipment	PhP 1.33 /kg /shipment
For shipments whose weight per AWB is one hundred (100) kg or more	PhP 0.97 /kg /day	PhP 1.70 /kg /shipment	PhP 1.83 /kg /shipment	PhP 1.98 /kg /shipment

Section 6. Ancillary Charges.

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

	FROM	TO YEAR 1 – 3 2024-2026 Effective from the date of final DOF Approval	TO YEAR 4 – 5 2027-2028 Based on Approved YEAR 1 - 3 Rates	TO YEAR 6 – 7 2029-2030 Based on Approved YEAR 4 - 5 Rates
Rate	PhP 5.35 /kg	PhP 9.36 /kg /day	PhP 10.11 /kg/day	PhP 10.92 /kg/day



Minimum Charge	PhP 320.77 /kg	PhP 561.35 /AWB	PhP 606.26 /AWB	PhP 654.76 /AWB
Maximum Charge	PhP 535.42 /AWB	PhP 936.99 /AWB	PhP 1,011.94 /AWB	PhP 1,092.9 /AWB

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	FROM	TO YEAR 1 – 3 2024-2026 Effective from the date of final DOF Approval	TO YEAR 4 – 5 2027-2028 Based on Approved YEAR 1 - 3 Rates	TO YEAR 6 – 7 2029-2030 Based on Approved YEAR 4 - 5 Rates
Rate	PhP 53.55 /kg /day	PhP 93.71 /kg /day	PhP 101.21 /kg /day	PhP 109.31 /kg /day



Minimum Charge	PhP 321.25	PhP 562.19	PhP 607.16	PhP 655.74
Maximum Charge	PhP 535.42	PhP 936.99	PhP 1,011.94	PhP 1,092.90

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	TO YEAR 1 – 3 2024-2026 Effective from the date of final DOF Approval	TO YEAR 4 – 5 2027-2028 Based on Approved YEAR 1 - 3 Rates	TO YEAR 6 – 7 2029-2030 Based on Approved YEAR 4 - 5 Rates
Fixed Rate	PhP 269.85 /HAWB	PhP 472.24 /HAWB	PhP 510.02 /HAWB	PhP 550.82 /HAWB

6.3 Returned Shipment Fee. Formulated to compensate the warehouse operator for additional task of rechecking, retaping 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



Section 7. Export Cargo Handling Fee

Rate of Charge		TO YEAR 1 – 3 2024-2026 Effective from the date of final DOF Approval	TO YEAR 4 – 5 2027-2028 Based on Approved YEAR 1 - 3 Rates	TO YEAR 6 – 7 2029-2030 Based on Approved YEAR 4 - 5 Rates
For shipments whose weight per MAWB is less than five hundred (500) kg		PhP 0.15 /kg/ shipment	PhP 0.16 /kg/ shipment	PhP 0.17 /kg/ shipment
For shipments whose weight per MAWB is five hundred (500) kg or more		PhP 0.20 /kg/ shipment	PhP 0.22 /kg/ shipment	PhP 0.23 /kg/ shipment

Section 8. Inbound Screening Charge

		TO YEAR 1 – 3 2024-2026 Effective from the date of final DOF Approval	TO YEAR 4 – 5 2027-2028 Based on Approved YEAR 1 - 3 Rates	TO YEAR 6 – 7 2029-2030 Based on Approved YEAR 4 - 5 Rates
Fixed Rate		PhP 10.00 /HAWB	PhP 10.80 /HAWB	PhP 11.66 /HAWB

Section 9. Implementation. Rate adjustment shall be implemented in three tranches as follows; first increase of 75% for years 2024-2026, 2nd and 3rd respectively at 8% for years 2027-2028 and 2029-2030.

Section 10. Penal Provision. Violations of this CAO committed by any person, officer or employee shall be penalized in accordance with Title VIV of the CMTA and other applicable penal provisions.



Section 11. Periodic Review. Unless otherwise provided, this CAO shall be reviewed every three (3) years and be amended or revised, if necessary.

Section 12. Repealing Clause. This CAO specifically amends or repeals the memorandum dated November 22, 2012 issued by District Collector of Cebu Atty. Ronnie C. Silvestre.

Section 13. Separability Clause. If any part of this CAO is declared unconstitutional or contrary to the existing laws, other parts not so declared shall remain in full force or effect.

Section 14. Effectivity. This CAO shall take effect thirty (30) days after its publication in the official Gazette or a newspaper of national circulation.

The office of National Administrative Registered (ONAR) of the UP-Law center shall be provided with three (3) certified copies of this CAO.

BIENVENIDO Y. RUBIO
Commissioner

APPROVED:

RALPH G. RECTO
Secretary of Finance

