



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*

**MEMORANDUM**

**FOR :** ALL DEPUTY COMMISSIONERS  
ALL DISTRICT and SUPPORT COLLECTORS  
ALL OTHERS CONCERNED

**FROM :** **MICHAEL C. FERMIN**  
Acting Deputy Commissioner, MISTG

**SUBJECT :** IMPLEMENTATION OF CUSTOMS ADMINISTRATIVE ORDER NO. 02-2024 ENTITLED "CUSTOMS DUES, FEES, AND CHARGES IN THE E2M SYSTEM"

**DATE :** 06 June 2024



BOC-07-02221

In accordance with CAO No. 02-2024, the Management Information System and Technology Group (MISTG) has updated the following charges in the E2M system which will take effect on 10 June 2024 (Monday).

**I. Goods Declaration for Transit (formerly Cargo Transfer Fee)**

Transit Charge (TC)	Php 1,000.00
Import Processing Charge (IPC)	Php 250.00
Customs Documentary Stamp (CDS)	Php 100.00
Bureau of Internal Revenue (BIR) Documentary Stamp Tax (IRS) <sup>1</sup>	Php 30.00

**II. Import Processing Charge (IPC)**

- 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.

Dutiable Value	Amount
Up to Php 25,000	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
Above Php 500,000.00 to Php 750,000.00	Php 1,500.00
Above Php 750,000.00	Php 2,000.00

<sup>1</sup> Coded as IRS (Internal Revenue Stamp) in the E2M system.



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

IV. **Appeal Fee (FF).<sup>2</sup>**

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

V. **SGL Service Charge (Formerly SGL Service Fee)**

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

For information and reference.

<sup>2</sup> Coded as Filing Fee (FF) in the E2M system.