



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

**MASTER COPY**

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

**CUSTOMS ADMINISTRATIVE ORDER**  
NO. 01-2025

**SUBJECT: CROSS-BORDER CONTROL ON E-COMMERCE IMPORTATIONS**

**Introduction.** This Customs Administrative Order (CAO) establishes a standard customs clearance process for cross-border e-Commerce goods bought via e-Commerce online shopping platform, consistent with the World Customs Organization (WCO) Framework of Standards on Cross-Border e-Commerce, WCO Immediate Release Guidelines and Article 7.8 of the World Trade Organization (WTO) Agreement on Trade Facilitation.

**Section 1. Scope.** This CAO shall cover the processing, clearance, and release of imported goods to be brought into the country by means of online trading platforms and e-retailer website encompassing Business-to-Consumer (B2C) transactions as defined in Republic Act No. 11967 or the Internet Transactions Act of 2023.

**Section 2. Objectives.**

- 2.1. To provide for the procedures in the cargo clearance process of e-Commerce goods;
- 2.2. To provide for the accreditation of all stakeholders involved in e-Commerce transactions with the Bureau;
- 2.3. To prevent revenue leakage by ensuring the collection of the lawful and correct duties, taxes, and other charges on importations of e-Commerce shipments; and
- 2.4. To implement a dedicated e-Commerce System that will assist the Bureau to efficiently and effectively monitor the entry of e-Commerce goods by optimizing the use of Information and Communication Technology (ICT).

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

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Bureau of Customs  
**CENTRAL RECORDS MGT. DIVISION**

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**OF THE ORIGINAL**  
Margaret G. Manalaysay  
**MARGARET G. MANALAYSAY**  
Administrative Officer V

**Section 3. Definition of Terms.**

- 3.1. Advanced Electronic Manifest** — shall refer to the electronic submission to the Bureau of the Inward Foreign Cargo Manifest (IFCM) prior to the arrival of the carrying vessel or aircraft.<sup>1</sup>
- 3.2. Air Waybill (AWB)** – shall refer to a transport document for airfreight used by airlines and international freight forwarders which specify the holder or consignee of the bill who has the right to claim delivery of the goods when they arrive at the port of destination. It is a contract of carriage that includes carrier conditions, such as limits of liability and claims procedures. In addition, it contains transport instructions to airlines and carriers, a description of the goods, and applicable transportation charges.<sup>2</sup>
- 3.3. Bill of Lading (BL)** — shall refer to a transport document issued by shipping lines, carriers and international freight forwarders or non-vessel operating common carriers for water-borne freight. The holder or consignee of the bill has the right to claim delivery of the goods at the port of destination. It is a contract of carriage that includes carrier conditions, such as limits of liability and claims procedures. In addition, it contains transport instructions to shipping lines and carriers, a description of the goods, and applicable transportation charges.<sup>3</sup>
- 3.4. Bureau** – shall refer to the Bureau of Customs.<sup>4</sup>
- 3.5. Business-to-Business (B2B) Transaction** – shall refer to internet transactions between businesses, such as between a manufacturer and a wholesaler, or a wholesaler and a retailer, whether the transacting parties are natural or juridical persons.<sup>5</sup>
- 3.6. Business-to-Consumer (B2C) Transaction** – shall refer to internet transactions between businesses and end-users or ultimate consignee.<sup>6</sup>

<sup>1</sup> cf. CAO No. 5-2020, Section 3.1.

<sup>2</sup> CAO No. 15-2020, Section 3.4.

<sup>3</sup> CMTA, Title I, Chapter 2, Section 102(h).

<sup>4</sup> cf. CMTA, Title I, Chapter 2, Section 102 (i)

<sup>5</sup> Section 2.b, Internet Transaction Act, Implementing Rules and Regulations dated 24 May 2024

<sup>6</sup> Section 2.c, Internet Transaction Act, Implementing Rules and Regulations dated 24 May 2024

- 3.7. Clearance** — shall refer to the completion of customs and other government formalities necessary to allow goods to enter for consumption, warehousing, transit or transshipment, or to be exported or placed under another customs procedure.<sup>7</sup>
- 3.8. Clearance Agent** – shall refer to the Freight Forwarders and Customs Brokers which are designated by the digital platform providers to process the clearance and release of e-Commerce goods.
- 3.9. Consolidated Inward Foreign Cargo Manifest (CIFCM)** — shall refer to a true and accurate manifest, containing all house air waybills or bills of lading of all the individual shipments in the consolidation destined and intended to be unloaded at a port of entry in the Philippines, de-grouped or split from the master air waybills or bills of lading of shipments the consignees of which are just nominal such as banks, forwarders, and consolidators, submitted as rider to the inward foreign manifest of the carrying vessel or aircraft.<sup>8</sup> In electronic format this also known as the Electronic Consolidated Inward Foreign Cargo Manifest (e-CIFCM).
- 3.10. Consolidator** – shall refer to a juridical person which procures transport of goods by sea or air and issues 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 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 consigned to its Deconsolidation Agent in the Philippines.<sup>9</sup>
- 3.11. Consumer-to-Consumer (C2C) Transaction** – shall refer to transactions between end-users done for personal, family, or household purposes and not done in the ordinary course of business, regardless of the platform used.<sup>10</sup>
- 3.12. Correspondence and Documents (Category 1)** – shall refer to those shipments which are Business, Inter-office, or Personal (BIP) in character and have no commercial value. Included under this category are diplomatic pouches with official seal.<sup>11</sup>

<sup>7</sup> cf. CMTA, Title I, Chapter 2, Section 102 (k)

<sup>8</sup> cf. CAO No. 01-2016.

<sup>9</sup> cf. CMO No. 04-2017; cf. CAO No. 05-2016, Section 3.7

<sup>10</sup> Section 2.d, Internet Transaction Act, Implementing Rules and Regulations dated 24 May 2024

<sup>11</sup> cf. CAO No. 5-2020, Section 6.1.

- 3.13. Customs Broker** — shall refer to any person who is a bona fide holder of a valid Certificate of Registration/ 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".<sup>12</sup>
- 3.14. Digital Platform** – shall refer to information and communication technology-enabled mechanisms that connect and integrate producers and users in online environments where goods and services are requested, developed, and sold, and data is generated and exchanged such as, but not limited to, e-marketplace, mobile application platforms, online delivery platforms, social media platforms, and travel platforms.<sup>15</sup>
- 3.15. Digital Platform Provider (DPP)** – shall refer to juridical entities that provide the platforms for the use of the suppliers and consumers for the exchange of goods and services.
- 3.16. De Minimis Threshold** – shall refer to the FOB or FCA value not exceeding ten thousand pesos (₱10,000.00) or as may be adjusted under Section 423 of the Customs Modernization and Tariff Act (CMTA), for which no duty or tax is collected on the imported goods.
- 3.17. E-marketplace** – shall refer to digital platforms whose business is to connect online consumers with online merchants, facilitate and conclude the sales, process the payment of the products, goods or services through the platform, or facilitate the shipment of goods or provide logistics services and post-purchase support within such platforms, and otherwise retains oversight over the consummation of the transaction.<sup>16</sup>
- 3.18. E-retailer** – shall refer to a natural or juridical person selling goods or services directly to online consumers through its own website, webpage or application.<sup>17</sup>
- 3.19. Electronic Commerce (E-Commerce) Transactions** – shall refer to the sale or purchase of goods or services, conducted over digital platforms or other computer networks by methods specifically designed for the purpose of receiving or placing of orders.<sup>18</sup>

<sup>12</sup> cf. CMTA, Title I, Chapter 2, Section 102 (n)

<sup>15</sup> Internet Transactions Act of 2023 (d)

<sup>16</sup> Internet Transactions Act of 2023 (e)

<sup>17</sup> Internet Transactions Act of 2023 (f)

<sup>18</sup> Organization for Economic Cooperation and Development (OECD) definition.

- 3.20. Free Carrier (FCA)** – shall refer to an international commercial term which means that the seller delivers the goods to the carrier or another person nominated by the buyer at the seller’s premises or another named place. The parties of this type of sale should specify clearly as possible the point within the named place of delivery, as the risk passes to the buyer at that point.<sup>19</sup>
- 3.21. Free On-Board (FOB)** – shall refer to an international commercial term which means that the seller delivers the goods on board the vessel nominated by the buyer at the named port of shipment or procures the goods already delivered. The risk of loss of or damage to the goods passes when the goods are on board the vessel, and the buyer bears all costs from the moment onwards.<sup>20</sup>
- 3.22. Freight Forwarder** — shall refer to a local entity that acts as a cargo intermediary and facilitates transport of goods on behalf of its client without assuming the role of a carrier, which can also perform other forwarding services, such as booking cargo space, negotiating freight rates, preparing documents, advancing freight payments, providing packing/crating, trucking and warehousing, engaging as an agent/representative of a foreign non-vessel operating as a common carrier/cargo consolidator named in a master bill of lading as consignee of a consolidated shipment, and other related undertakings.<sup>21</sup> It shall also refer to a local freight forwarder or consolidator’s agent or representative situated at the country of importation that provides services to ungroup or deconsolidate shipments, orders, goods, etc. to facilitate distribution.<sup>22</sup>
- 3.23. High-Value Goods (Category 4)** – shall refer to goods of a commercial nature with FOB or FCA value of Fifty Thousand Pesos (Php50,000.00) or over.<sup>23</sup>
- 3.24. House Air Waybill (HAWB)** – shall refer to an air waybill covering a single, individual shipment or consignment issued by the freight forwarder or consolidator to a consignor or sender containing the names and addresses, respectively, of both the consignor or sender and the consignee or receiver and the detailed, specific description of good shipped by air.<sup>24</sup>

<sup>19</sup> International Commercial Terms 2020.

<sup>20</sup> International Commercial Terms 2020.

<sup>21</sup> cf. CMTA, Title I, Chapter 2, Section 102 (aa)

<sup>22</sup> CAO No. 6-2019, Section 3.5.

<sup>23</sup> cf. CMTA, Title IV, Chapter 1, Section 402.

<sup>24</sup> Cf. CAO No. 6-2016, Section 3.9.

- 3.25. House Bill of Lading (HBL)** — shall refer to a bill of lading covering a single, individual shipment or consignment issued by the international sea freight forwarder, NVOCC or a consolidator to the respective shippers containing the names and addresses, respectively, of both the consignor or sender and the consignee or receiver and the detailed, specific description of the goods shipped through sea.<sup>25</sup>
- 3.26. Inward Foreign Cargo Manifest (IFCM)** — shall refer to the Cargo Manifest of all shipments destined and intended to be unloaded at a port of entry in the Philippines for consumption, admission, or warehousing,<sup>26</sup> and contains a detailed list of cargoes (freight) on board a Vessel or Aircraft giving the commercial particulars of the goods, such as transport document numbers, consignors, consignees, marks and numbers, number and kind of packages, weight, descriptions, quantities of the goods and destination. In electronic format, it is also known as Electronic Inward Foreign Cargo Manifest (e-IFCM).<sup>27</sup>
- 3.27. Intrinsic Value** — shall refer to the actual price or value of a particular goods for sale, in Philippine currency, as posted in the digital platform on the date of sale, excluding transport and insurance costs, unless they are included in the price and not separately indicated on the invoice, and any other taxes and charges as ascertainable by the customs authorities from any relevant documents.<sup>28</sup>
- 3.28. Low-Value, Dutiable Goods (Category 3)** — shall refer to goods of a commercial nature with FOB or FCA value of more than the De Minimis Threshold but less than fifty thousand pesos (Php50,000.00).<sup>29</sup>
- 3.29. Low-Value, Non-Dutiable Goods (Category 2)** — shall refer to the goods with an FOB or FCA value not exceeding the De Minimis Threshold.<sup>30</sup>

<sup>25</sup> cf. CAO No. 15-2020, Section 3.27.

<sup>26</sup> cf. <http://www.farrow.com/article-what-is-emanifest>

<sup>27</sup> CMO No. 9-2021.

<sup>28</sup> cf. EU Deminimis Threshold Definitions

<sup>29</sup> cf. WCO Framework of Standards on Cross-Border E-Commerce, Standard 10.

<sup>30</sup> cf. WCO Framework of Standards on Cross-Border E-Commerce, Standard 9.

- 3.30. Non-Vessel Operating Common Carrier (NVOCC)** – refers to an entity, which may or may not own or operate a vessel that provides a point-to-point service which may include several modes of transport and/or undertakes groupage of less container load (LCL) shipments and issues the corresponding transport document.<sup>31</sup>
- 3.31. Ultimate Consignee** – For this purpose, shall refer to the individual buyer of the cross-border e-Commerce goods transacted through the online trading platform.
- 3.32. Value Added Service Provider (VASP)** — shall refer to any Bureau-accredited ICT company who may provide the services enumerated under Section 4.1 of CAO No. 14-2020 and collect transaction fees as authorized by the Bureau.<sup>32</sup> It shall also refer to an e-Commerce Processing System (EPS) Service Provider which shall provide services related to managing and facilitating customs clearance process for cross-border e-Commerce goods.

**Section 4. General Provisions.**

- 4.1. Advance Electronic Data.** Consistent with existing laws, rules, and regulations, including mutual arrangements and agreements, there shall be an advanced exchange of electronic data between relevant parties involved in the e-Commerce supply chain, including relevant government agencies to enhance trade facilitation and control measures on cross-border e-Commerce goods, taking into account data security, privacy, protection and ownership. Relevant WCO and other international standards and guidance shall be implemented in an effective and harmonized manner, to facilitate the exchange of advance electronic data.<sup>33</sup> For this purpose, the Bureau shall pursue data-sharing arrangements or advance information exchange with digital platform providers and other e-Commerce stakeholders, to allow risk management evaluation and analysis, as well as data mining and gathering for statistical and post clearance audit purposes.
- 4.2. Advance Submission of Manifest.** A true and complete copy of the Cargo Manifest shall be electronically sent in advance as provided under existing customs rules and regulations.
- 4.3. Risk Management.** The Bureau shall develop and apply a dynamic risk management structure with advanced technologies

<sup>31</sup> cf. CMTA, Title I, Chapter 2, Section 102 (ee).

<sup>32</sup> cf. CMO No. 17-2022, Section 3.6.

<sup>33</sup> cf. WCO Framework of Standards on Cross-Border E-Commerce, Standard 1 & 2.

that are specific to the e-Commerce context in order to identify goods and shipments that present a risk. The Bureau shall use data analytics and screening methodologies in conjunction with non-intrusive inspection equipment, across all modes of transportation and operators, as part of risk management, with a view to facilitating cross-border e-Commerce flows and strengthening customs controls.<sup>34</sup>

For this purpose, the Bureau shall work with accredited e-Commerce stakeholders and relevant government agencies, as appropriate, to improve the timeliness, completeness, and accuracy of advance electronic data with a view to supporting robust and effective risk management techniques and facilitate legitimate trade of e-Commerce goods.<sup>35</sup>

- 4.4. Simplified Clearance Procedures.** The Bureau shall establish and maintain simplified clearance formalities/procedures utilizing the dedicated e-Commerce Processing System for the pre-arrival processing and risk assessment of cross-border e-Commerce goods and provide procedures for the immediate release of low-risk shipments on arrival or departure. Simplified clearance formalities/procedures shall include, as appropriate, an account-based system for collecting duties, taxes and other charges, as well as handling return shipments.<sup>36</sup>
- 4.5. Missorted or Misrouted e-Commerce Goods.** Treatment of missorted or misrouted e-Commerce goods shall follow the procedures under Section 10 of CAO No. 05-2020 with Subject: *Customs Clearance Procedures on Express Shipments*.<sup>37</sup>
- 4.6. Application of Authorized Economic Operator (AEO) Program to Cross-Border e-Commerce.** The Bureau shall explore the possibilities of applying AEO Programs and Mutual Recognition Arrangements in the context of cross-border e-Commerce, including leveraging the role of intermediaries, to enable Micro, Small, and Medium-sized Enterprises and individuals to fully benefit from the opportunities of cross-border e-Commerce.<sup>38</sup>
- 4.7. Leveraging Transformative Technologies.** The Bureau, in collaboration with the private sector and academia, shall explore innovative technological development and consider adopting such

<sup>34</sup> cf. WCO Framework of Standards on Cross-Border E-Commerce, Standard 4 & 5.

<sup>35</sup> cf. WCO Framework of Standards on Cross-Border E-Commerce, Standard 3.

<sup>36</sup> cf. WCO Framework of Standards on Cross-Border E-Commerce, Standard 6.

<sup>37</sup> cf. CAO No. 5-2020, Section 10.

<sup>38</sup> cf. WCO Framework of Standards on Cross-Border E-Commerce, Standard 7.



developments that can contribute to a more effective and efficient control and facilitation of cross-border e-Commerce.<sup>39</sup>

The Bureau shall intensify its engagement with other relevant government agencies as appropriate to simplify customs procedures and facilitate customs clearance of e-Commerce goods.

- 4.8. Customs Control over E-Commerce Goods.** Nothing in this CAO shall affect the right of the Bureau to examine, detain, seize, confiscate or refuse entry of goods, or to carry out post-clearance audits, including the use of risk management systems. Further, nothing in this CAO shall prevent the Bureau from requiring, as a condition for release, the submission of additional information and the fulfilment of additional regulatory requirements.<sup>40</sup>

**Section 5. Establishment of a Dedicated Customs e-Commerce Processing System.**

- 5.1.** The Bureau shall establish a simplified and dedicated ICT-enabled e-Commerce Processing System that will enable exclusive processing, lodgment, clearance and release of e-Commerce goods classified as Category 2, 3, and 4, of accredited stakeholders.
- 5.2.** The ICT-enabled e-Commerce Processing System shall support the following:
- 5.2.1.** Transmittal of e-IFCM as may be practicable, and submission of e-CICFM data of shipments of registered e-Commerce operators by their appointed freight forwarder, NVOCC, consolidator or Clearance Agent, within the period mandated by existing rules and regulations. Such data shall be used for simplified or consolidated declaration and may qualify for pre-clearance processing.
- 5.2.2.** Lodgment of e-Commerce goods declarations after the validation of the manifest submission.
- 5.2.3.** Interoperability with the systems of digital platform providers and other e-Commerce stakeholders, to enable data-sharing and advance information exchange.

<sup>39</sup> cf. WCO Framework of Standards on Cross-Border E-Commerce, Standard 16.

<sup>40</sup> WTO Agreement on Trade Facilitation, Article 7, par. 8.3.

- 5.2.4.** Other services as may be defined and determined by the Commissioner.
- 5.3.** Pending the establishment of a facility and implementation of an ICT-enabled e-Commerce Processing System, the Bureau may enlist the services of third-party solutions providers, consistent with the guidelines set forth under CAO No. 14-2020 with Subject: *Accreditation and Regulation of Bureau of Customs Value-Added Service Providers (VASP)*.
- 5.4.** Each EPS Service Provider will determine its respective fee structures for the use of the System based on several factors such as market conditions and systems sustainability requirements, among others, which shall be submitted in the financial proposal. The schedule of fees, as proposed, shall be one of the bases for accreditation.
- 5.5.** The Bureau shall not collect any fees on behalf of the EPS Service Provider.
- 5.6.** The EPS Service Provider may only charge a processing fee not exceeding ten percent (10%) of the Import Processing Fee imposed by the Bureau for cross-border e-Commerce goods.<sup>41</sup>
- 5.7.** The Bureau shall collect, from the EPS Service Provider, a service fee for monitoring and supervision equivalent to ten percent (10%) of the fees collected in accordance with the published rate for the use of the System.
- 5.8.** The Commissioner shall review the fee structure every year.

**Section 6. Accreditation of Customs e-Commerce Stakeholders.**

- 6.1.** All stakeholders including e-Commerce operators, digital platform providers, e-retailers, VASPs, freight forwarders, and brokers shall be accredited with the Bureau for e-Commerce transactions.
- 6.2.** Only accredited e-Commerce stakeholders shall be allowed to use the new dedicated e-Commerce Processing System that will be utilized for clearance and release procedures as well as for implementation of a risk management system. This is to delineate the procedures to be followed exclusively for e-Commerce transactions.

<sup>41</sup> cf. CAO No. 2-2024, Section 4.12.

- 6.3. In accordance with Republic Act No. 11967 or the Internet Transactions Act of 2023, the accredited e-Commerce stakeholders shall comply with the following obligations, among others:
  - 6.3.1. Identification of the person or persons on whose behalf the e-Commerce transaction is made;
  - 6.3.2. Prohibition of the sale of regulated goods unless the necessary permits and license information are submitted, including the import commodity clearance mark, if applicable, and contractual obligations on the compliance with sale procedures and limitations, and other relevant conditions for the sale as may be imposed by any law or local government regulation; and
  - 6.3.3. Protection of Data Privacy Rights of Consumers shall be strictly observed, in accordance with Republic Act No. 10173 or the "Data Privacy Act of 2012".
- 6.4. The digital platform providers and e-retailers shall generate the data required by BOC from their respective platform systems and shall be made available to the clearance agents for compliance with the submission of the e-Manifest as required in the CAO.
- 6.5. The Bureau shall issue the necessary guidelines and procedures and the conditions for the accreditation of the various e-Commerce stakeholders.

**Section 7. Submission of Manifest.**

- 7.1. Prior to the arrival of the shipments and to enable the processing of e-Commerce goods, the appointed freight forwarder, NVOCC, consolidator or Clearance Agent shall submit to the Bureau a true, complete and detailed e-CIFCM, within the mandated cut-off period under existing laws, rules, and regulations. Subject to the application of risk-based management techniques, the Bureau may allow the advanced processing of e-Commerce goods, as may be warranted.
- 7.2. For purposes of identifying the individual e-Commerce shipments consigned to the ultimate consignees, the e-CIFCM must contain the following information:

DATA ELEMENT	DESCRIPTION
MBL Number	Master Bill of Lading Number

HBL Number	House Bill of Lading Number
Number of Packages	Number of individual item packages in such a way that they cannot be divided without first undoing the packing
Description of Goods	Description of goods per item
Declared Value per Item	FOB/FCA Value per item
Gross Weight	Total weight
Registry Number	Flight Number/Vessel Registry
Date of Arrival	Date on which an aircraft / vessel arrive at its destination port
Marks and Numbers	Per individual cartons, drums, boxes, crates and other forms of protective packaging
Type of Packages	Cartons, boxes, etc.
Country of Origin	Country where goods originated
Seller's Name	Name of a party selling merchandise to a buyer
Seller's Address	Address of a party selling merchandise to a buyer
Seller's Identifier	Tax Identification Number of the party selling merchandise to a buyer, if applicable.
Buyer's Name	Name of the buyer or the ultimate consignee of the e-Commerce merchandise
Buyer's Phone number	Phone number of the buyer
Buyer's Email Address	e-Mail address of the buyer
Buyer's Address	Address of the buyer
Digital Platform Provider / e-marketplace / e-retailer / Website	Name of the trading party in digital platform/marketplace and e-retailer website where the sale is transacted
Digital Platform / e-Marketplace/ e-retailer / Website URL	URL of the digital platform/marketplace and e-retailer website where the sale is transacted
Order Number / Tracking Number	Unique purchase order or tracking number assigned by the digital platform/marketplace and e-retailer website
Intrinsic value	Price in Export Country or Listed Price in digital platform/marketplace and e-retailer website
Port Code	Collection District / Port Code

**7.3.** Cargoes not listed in the e-CIFCM shall be duly covered by a supplemental manifest which shall be submitted within six (6) hours upon arrival of the carrying aircraft or vessel.

- 7.4. Unmanifested goods shall be subject to fines and penalties as provided under the CMTA and existing rules and regulations.
- 7.5. The HAWB or HBL of each ultimate consignee must be submitted by the appointed freight forwarder, NVOCC, consolidator or Clearance Agent to the Bureau's automated system in accordance with existing Customs rules and regulations.

**Section 8. Customs Clearance Formalities.** The Bureau shall issue the relevant Customs Memorandum Order (CMO) providing the procedures for the release of e-Commerce goods.

**Section 9. Import Processing Charge.** The Bureau shall impose import processing charges on e-Commerce goods that fall within the De Minimis threshold as may be provided under existing rules and regulations.

**Section 10. Exclusion from e-Commerce Goods Processing.** The following importations shall not be processed as e-Commerce goods:

- 10.1. Importations declared as "without commercial value", "of no commercial value" or with specific amount but qualified by the phrase "for customs purposes" or analogous phrases.

Hence, the freight forwarder, NVOCC, consolidator or Clearance Agent must declare the specific value of the goods supported by available invoice, receipt, or equivalent document, if any, except for Correspondences and Documents classified under Category 1 of the WCO Guidelines for the Immediate Release of Consignments by Customs;

- 10.2. Importations classified under Business-to-Business (B2B) transactions as defined under the Internet Transactions Act and which are not purchased through an accredited online platform;
- 10.3. Importations classified under Consumer-to-Consumer (C2C) transactions as defined under the Internet Transactions Act;
- 10.4. Goods including those with De Minimis Value subject to the requirements or conditions imposed by the concerned regulatory agency unless for personal use and within the limits allowed by regulation;
- 10.5. Importations to be entered conditionally free, for warehousing, for transit and/or admission to free zone; and

**10.6.** Other goods as may be recommended and determined by the Commissioner of Customs and approved by the Secretary of Finance.

**Section 11. Restrictions on the Importation of Cross-Border e-Commerce Goods.** Importations of goods classified as prohibited under the CMTA and other laws and regulations shall not be allowed even for e-Commerce purposes. Importations of regulated and restricted goods shall be subject to existing laws and regulations of concerned regulatory agencies.

**Section 12. Opening of Prepayment Account.** Freight Forwarders accredited by the Bureau to process and release e-Commerce Goods shall open and maintain Prepayment Accounts with the Bureau's in-house bank/Cashier to guarantee the immediate payment of the required duties, taxes, and other charges imposable on the e-Commerce Goods.

The Prepayment Account shall also answer for the amount of duties, taxes, and other charges which should have been collected in cases where mis-sorted or misrouted shipments where not re-exported within twenty-four (24) hours from arrival or, having been exported no proof of landing has been presented.

**Section 13. Confidentiality of Information.** The Bureau shall treat any information or data provided by digital platform providers and e-retailers with utmost confidentiality and for official purposes only pursuant to the Republic Act No. 10173 or the Data Privacy Act of 2012. Any Bureau personnel who utilize said confidential information or use the same other than for official or legal purposes shall be proceeded against under Section 15 of this CAO.

**Section 14. Reportorial System.** A reportorial system shall be established in the Bureau for statistical purposes and monitoring of e-Commerce Goods.

**Section 15. Penalties and Sanctions.** Any individual, including Bureau personnel, who violates any of the provisions of this CAO shall be meted with penalties and sanctions, as may be provided by law, including the discontinuance of the expedited clearance and release procedure for failure to comply with any provisions of this CAO.

**Section 16. Periodic Review.** Unless otherwise provided, this CAO shall be reviewed every three (3) years and be amended or revised, if necessary.

**Section 17. 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 18. 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 of the University of the Philippines Law Center shall be provided three (3) certified copies of this CAO.

*B*  
**BIENVENIDO Y. RUBIO**  
Commissioner



DEC 11 2024

Approved:

*R*  
**RALPH G. RECTO**  
Secretary of Finance



JAN 28 2025

Bureau of Customs  
CENTRAL RECORDS MGT. DIVISION

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