



REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE

AOCG Memo No. 56 - 2025

BUREAU OF CUSTOMS

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

MEMORANDUM

FOR

ALL DISTRICT COLLECTORS

CHIEFS, CBW DIVISIONS OR ITS EQUIVALENT UNIT

ALL OTHERS CONCERNED

THRU

ATTY. VENER S. BAQUIRAN

Deputy Commissioner, AOCG and

Chairman, CBWC

FROM

BLESILDAN. BALAGTAS

Director III. Imports and Assessment Service and

Vice-Chalrman, CBWC

SUBJECT

REITERATION ON THE IMPLEMENTATION OF CUSTOMS

ADMINISTRATIVE ORDER NO. 02-2024 ON THE ANNUAL SUPERVISION CHARGE FOR CUSTOMS COMMON BONDED

WAREHOUSES AND ITS ACCREDITED MEMBERS

DATE

04 March 2025

This is to reiterate the implementation of Customs Administrative Order (CAO) No. 02-2024 entitled "Customs Dues, Fees and Charges", regarding Section 5.31 on the Annual Supervision Charge (formerly Annual Supervision Fee) for Customs Bonded Warehouses (CBWs).

As provided under Section 5.31.3 of the same CAO, an annual supervision charge shall be paid by the CBW Operator based on the following schedule:

Operator of CCBW		Php250,000.00
Every accredited member of CCBW		
Total Assets in Peso (excluding real estate)		Rate
Php3 million and below		Exempted
Above Php3 million but not more than Php15 million		Php25,000.00
Above Php15 million but not more than Php50 million		Php50,000.00
Above Php50 million	Tax	Php100,000.00
For every extension warehouse	1.00	- L. m. J. H. J.
Operator of CCBW and its accredited member	17	Php50,000.00
	1.79	

For strict compliance.

