



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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Administrative Rules and Regulations

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TIME: 2:40 BY: hct

CUSTOMS ADMINISTRATIVE ORDER (CAO)
NO. 02-2025

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**SUBJECT: AMENDMENTS AND CLARIFICATIONS TO CAO NO. 02-2024 ON
CUSTOMS DUES, FEES, AND CHARGES**

Introduction: To address the concerns of stakeholders and to ensure transparency and predictability, this Customs Administrative Order (CAO) further clarifies some provisions of CAO No. 02-2024 on "*Customs Dues, Fees, and Charges*". Moreover, as a result of the stakeholder consultation, this CAO likewise provides additional Section on the reimbursement of meal, transportation and lodging expenses for Customs Services rendered by authorized personnel of the Bureau. Finally, deferment or suspension of the implementation of certain Fees and Charges are likewise covered by this CAO.

Section 1. Section 4 of CAO No. 02-2024 is hereby amended to read as follows:

Section 4. Customs Service Fee. The following Fees shall be collected pursuant to Sections 1211 and 1508 of the CMTA.

Section 2. Section 4.1 of CAO No. 02-2024 is hereby amended to read as follows:

4.1. Vessel Supervision Fee – shall be paid by the shipping line or its agent for every Vessel engaged in foreign commerce that enters and clears from a Port of Entry and where Customs Services are rendered such as the Tagging of Estimated Time of Arrival (ETA) and Actual Time of Arrival (ATA); Conduct of Boarding Formalities; Issuance of Entrance and Clearance Permits; Supervision during Unloading and Loading of Cargoes and empty containers, including shifting of containers during bunkering, and rendering of chandling services during discharging of sludge; Supervision during emergency situations, for medical purposes, sheltering, repair, and other related services.

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Boarding Formalities per vessel	Php 2,250.00
Entrance and Clearance per vessel	Php 1,087.00
Loading and Unloading per day	Php 4,500.00
Supervision fee for bunkering and other emergency purposes like medical, sheltering, repair, marine accidents, dockyard lay-up and others, per day	Php 2,250.00

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Section 3. Section 4.5 of CAO No. 02-2024 is hereby amended to read as follows:

4.5. Underguarding Fee for Transfers – shall be paid by the requesting CFW or CBW operator, Importer, Customs Broker, shipping line/ airline or their authorized agent or representative, Freight Forwarder, transshippers, and the like.

a. Airport.

Discharging Aircraft to Off-Terminal CFW	Php 500.00 per Transfer Note
From Off-Terminal CFW to CBW under the same Port	Php 500.00 per Transfer Note
From CBW to Off-Terminal CFW under the same Port	Php 500.00 per Transfer Note
From Off-Terminal CFW to carrying Aircraft	Php 500.00 per Transfer Note
From Office of Exchange to CFW under the same Port	Php 500.00 per Transfer Note
From Off-Terminal CFW to Office of Exchange	Php 500.00 per Transfer Note
From Off-Terminal CFW to another Off-Terminal CFW under the same Port	Php 500.00 per Transfer Note

b. Seaport.

From Terminal Facility (CFW) to Off-Dock CFW under the same Port	Php 500.00 per P-SAD
From Off-Dock CFW to Terminal Facility (CFW) under the same Port	Php 500.00 per Transfer Note
From Terminal Facility (CFW) to Office of Exchange under the same Port	Php 500.00 per Transfer Note
From Office of Exchange to Terminal Facility (CFW) under the same Port	Php 500.00 per Transfer Note

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The underguarding fee shall not be imposed if other means to physically secure the goods, i.e., E-TRACC system, are availed of or required by the Bureau.

Supervision Fee for the transshipment of goods using the different transshipment procedures shall be governed by CAO No. 12-2019.

Section 4. Section 5.5 of CAO No. 02-2024 is hereby clarified and reworded to read as follows:

5.5. Import Processing Charge [formerly Import Processing Fee (IPF)] shall be paid by the Importer as follows:

- a. Cross-Border De Minimis Goods Processed Personally or Directly by the Claimant.** Payment of Import Processing Charge shall be on a per consignment note basis.

FOB/FCA Value of Goods in Peso	Rate
Php 5,000.00 and below	Php 0.00
Above Php 5,000.00 but not more than Php 10,000.00	Php 125.00

- b. De Minimis Goods Cleared Through a Third Party, such as but not limited, to Customs Broker, Deconsolidator, Freight Forwarder, Air Express Cargo Operator, or authorized representative covered by a Special Power of Attorney or the like.** Payment of Import Processing Charge shall be on a per ultimate consignee basis.

FOB/FCA Value of Goods in Peso	Rate
Up to Php 2,000.00	Php 50.00
Above Php 2,000.00 up to Php 10,000.00	2.5% Ad Valorem

- c. Dutiable Shipments.** In addition to 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	Rate
Above Php 10,000 to Php 25,000.00	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 750,000.00	Php 2,000.00

Provided, that the FOB/FCA Value of the goods shall not be Php 10,000.00 and below.

- d. De Minimis Goods brought in by Travelers, whether accompanied or unaccompanied baggage, shall not be subject to Import Processing Charge.**

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- e. The Bureau shall implement an automated system to streamline the processing, IPC payment, and release of De Minimis goods. This system shall be designed to interoperate seamlessly with the Bureau's other platforms including the e-Commerce Processing System.

Until full automation is achieved, the Bureau shall establish a mechanism to ensure the efficient and convenient collection of IPC for De Minimis goods.

Section 5. Section 5.12 of CAO No. 02-2024 is hereby amended to read as follows:

5.12. Authorized Economic Operator (AEO) Application Charge.

DTI based Category	Fee
Micro	Php 0.00
Small	Php 0.00
Medium	Php 5,000.00
Large	Php 10,000.00

Section 6. Section 5.14 of CAO No. 02-2024 is hereby amended to read as follows:

5.14. Cancellation or Modification of Goods Declaration Charges Arising from Clerical or Inadvertent Errors. The Importer/Exporter shall pay the following charges for every cancellation and/or modification of goods declaration except when the reason of cancellation is due to system error:

First Offense	Php 1,000.00
Second Offense	Php 3,000.00
Third Offense or more	Php 5,000.00

Section 7. Section 6 of CAO No. 02-2024 is hereby amended to read as follows:

Section 6. Payment of CDS, DST and LRF. For every document issued by the Bureau, a CDS of Php 100.00, DST of Php 30.00, and Legal Research Fund (LRF)¹ of Php 10.00 or 1% of the filing fee imposed, whichever is higher, shall be collected.

To facilitate the collection thereof, each item should be clearly indicated in the Order of Payment.

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¹ See Republic Act No. 3870 as amended by Presidential Decree (PD) No. 200 and PD No. 1856.

Section 8. The following new Sections are introduced and the subsequent Sections on the Repealing Clause, Separability Clause, and Effectivity are accordingly renumbered:

Section 8. Payment of Daily Travel Expenses and Transportation Expenses.

- 8.1.** Customs Officers rendering services outside of their permanent official stations shall be entitled to payment by the Bureau of Daily Travel Expenses (DTE) and Transportation Expenses, pursuant to Sections 1211 and 1508 of the CMTA, and Executive Order No. 77, s. 2019.

The DTE are amounts authorized to cover expenses for local travel, which consist of (i) costs for hotel accommodation or lodging, including the prescribed taxes and service charges, (ii) meals, and (iii) incidental expenses, including cost for local or inland transportation and reasonable miscellaneous expenses at the place of assignment.

Transportation Expenses are the actual fares of the authorized modes of transportation (e.g., land, sea and air) for local travels from the permanent official station to the destination or place of assignment and back.

- 8.2. Transportation Expenses and Miscellaneous Expenses.** The allowable transportation expenses and reasonable miscellaneous expenses (e.g., terminal fees, parking fees, road tolls, etc.) from the permanent official station to the destination or place of assignment shall cover the following areas:

- 8.2.1.** From the office or residence to the point of embarkation, and vice versa;
8.2.2. From the point of embarkation to the point of disembarkation in the place of destination, and vice versa; and
8.2.3. From the point of disembarkation to the office of destination or place of assignment in the field, and vice versa.

The transportation expenses and reasonable miscellaneous expenses under this provision shall be in addition to the daily travel expenses.

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Personnel concerned shall not be entitled to transportation expenses for the entire trip or portion of such trip where government vehicle was used.

If a private vehicle is used, no reimbursement of the cost of gasoline and fuel shall be allowed. The official or employee concerned, however, is entitled to the equivalent cost of the customary mode of transportation.

8.3. Daily Travel Expenses (DTE). The maximum allowable DTE of government personnel, regardless of rank and position, shall be in accordance with the rates prescribed under Section 5 (b) of EO No. 77, s. 2019, or the latest rate applicable. This includes allowable DTE for travel within or beyond the 50-kilometer radius from the permanent official station and reimbursement for travel expenses in excess of authorized travel rates.

8.4. Mode of Transportation and Type of Accommodation.

8.4.1. The agency head concerned or the designated officials shall determine the mode of transportation and type of hotel/lodging to be availed, which in all cases shall be the most economical and efficient.

8.4.2. As a general rule, only the ordinary public conveyance or customary modes of transportation shall be used. The use of chartered trips, special hires of public utilities, garage cars, water vessels, and other extraordinary means of transportation shall not be allowed unless justified by the prevailing circumstances, such as but not limited to, carrying large amounts of cash, bulky equipment and important documents, inclement weather, accompanying dignitaries or high level government officials, or when time is of the essence.

8.5. Precluding Double Payment of Travel Expenses. To preclude double payment, the corresponding portion of the DTE shall not be allowed

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when the fare paid for transportation includes meals and/or quarters en route, or where meals and/or lodging are paid for or furnished by the government or the shipping lines.

8.6. In cases where the transportation and DTEs are paid for or furnished by the shipping lines, the following conditions shall apply:

8.6.1. The reimbursement can be availed only during their travel commencing from the time they leave their official station and ending upon boarding the vessel and/or commencing from the time of disembarkation and ending upon reaching their official station.

8.6.2. Meal allowance in the amount of Php 200.00 per meal shall be paid only if the travel time embraces any part of the following periods:

Breakfast - 6:00 AM to 8:00 AM
Lunch - 12:00 Noon to 1:00 PM
Supper - 6:00 PM to 8:00 PM

8.6.3. Land transportation allowance shall be paid by the shipping line/requesting party in the amount of Php 25.00/km from the Customs station to its destination, and vice-versa. Other transportation allowances shall be based on existing published fare or current market rate for the latest means of public transport such as airline economy fare, or deluxe class boat ticket.

8.6.4. Hotel or lodging accommodation shall also be provided by the shipping line/requesting party. Otherwise, claims for reimbursement shall be based on standard room rates within the area where the services are rendered.

8.6.5. In instances where the DTE and Travel Expenses are paid in advance by the Customs officer and already reimbursed by the shipping line, the concerned Customs officer can no longer claim for reimbursement from the Bureau.

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8.7. Adjustment of DTE and Travel Expenses. The Commissioner may adjust the rate of DTE and Travel Expenses every three years in accordance with the computation as provided for under EO 77, s. 2019 or its amendment(s).

Section 9. The imposition of Aircraft Supervision Fee (Section 4.2) is hereby deferred and shall commence on May 1, 2025.

Section 10. The imposition of Certificate of Origin Processing Charge (Section 5.29) is temporarily suspended until lifted by the Commissioner, as approved by the **Secretary of Finance**.

Section 11. Air Express Cargo Operators (AECO) shall not be subject to the imposition of Aircraft Supervision Fee (Section 4.2), Underguarding Fee for Transfers (Section 4.5), Off-Hours Fee (Section 4.6) and CFW Fee (Section 4.11) due to the special nature of their operations as provided for under Section 439 of the CMTA. The Customs Supervision Fee for AECO shall be governed by CAO No. 5-2020 entitled "Customs Clearance Procedures on Express Shipments" as implemented by CMO No. 9-2021.

Section 12. Repealing Clause. All other rules and regulations issued by the Bureau which are inconsistent with this CAO, specifically provisions on charges and fees, are deemed repealed or modified accordingly.

Section 13. 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 14. Effectivity Clause. This CAO shall take effect fifteen (15) days after publication at the Official Gazette website 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 of Customs



Approved:

RALPH G. RECTO
Secretary of Finance



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