



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

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Administrative Rules and Regulations

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**MASTER COPY**

**CUSTOMS MEMORANDUM ORDER**  
**NO. 02-2025**

**SUBJECT: ADDENDUM TO CMO NO. 41-2015 WITH SUBJECT, "REVISED RATES TO BE CHARGED BY OFF-DOCK CONTAINER YARD/CONTAINER FREIGHT STATIONS AND COMPLIANCE WITH CMO NO. 32-2015"**

**Section 1. Objectives.**

- 1.1.** To provide additional guidelines and revisions to Customs Memorandum Order (CMO) No. 41-2015;
- 1.2.** To cover shipments delivered to the Off-Dock and Off-Terminal Customs Facilities and Warehouses (CFWs) operators; and
- 1.3.** To adopt a one-rate charge system and standardize its adjustment based on the periodic rate of increase of the Arrastre and Wharfage fees promulgated by the Philippine Ports Authority (PPA).

**Section 2.** The following revisions in the charges shall be inserted in CMO No. 41 2015:

**2.1. Regular Rates.**

**2.1.1. Charges per Bill of Lading (BL).**

	<b>RATE</b>
Documentation	<b>PhP 1474.55/BL</b>
OLRS	<b>PhP 147.46/BL</b>
IMS Fee (E-Science) CMO No. 21-2021 and Customs Memorandum Circular (CMC) No. 211-2023	<b>PhP 340/BL (Inclusive of VAT)</b>

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Bureau of Customs  
CENTRAL RECORDS MGT. DIVISION

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Administrative Officer V

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**2.1.2. Charges per Revenue Ton (RT).**

	<b>RATE</b>
Storage (from date of Stripping and storage in the warehouse)	<b>PhP 88.47/RT</b>
Arrastre & Wharfage	<b>PhP 552.96/RT</b>
Stripping & Cargo out handling	<b>PhP 2,211.82/RT</b>
Transfer Fee/ Trucking fee	<b>PhP 737.27/RT</b>
Other charges as applicable.	

**2.1.3. Special Rates.**

	<b>RATE</b>
Insurance Charge (if there is general insurance or no waiver of cargo claims against OCC)	1/8 of 1% of Free On Board (FOB) Value or PhP 682.66, whichever is higher
Heavy Lift/Oversize (Over 3 Revenue Ton oversized single unit cargo)	<b>PhP 3,892.80/RT</b>
Dangerous Cargo, to include hazardous cargo if special handling and/or other charges are imposed by the terminal facility	100% surcharge on storage stripping and handling charges to be imposed against the owner of the dangerous/hazardous cargoes
Incidental Charges (CMO No. 07-2022) Reimbursable Pass-On Charges	

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**Section 3. Conditions.** The foregoing charges are subject to the following terms and conditions:

- 3.1.** All charges shall be subject to Value Added Tax (VAT) as provided under applicable Bureau of Internal Revenue rules and regulations.
- 3.2.** All CFW rates shall automatically be adjusted proportionately based on the rate of increase of the Arrastre and Wharfage fees promulgated by the Philippine Ports Authority (PPA), except for the Documentation and OLRs charges, upon the effectivity of this Order.

To illustrate, if the Authorized rate increase on fees charged by arrastre operators is 7%, the rate increase will be as follows:

Sample Rate Increase Computation

Charge	Rate under this Order	Allowed increase based on PPA increase
1. Storage	Php88.47 per RT	Php94.66
2. Arrastre & Wharfage	Php552.96 per RT	Php591.67
3. Stripping & Cargo Out handling	Php2,211.82 per RT	Php2,366.65
4. Transfer Fee/Trucking Fee	Php737.27 per RT	Php788.88
5. Documentation	Php1,474.55 per BL	Php1,474.55
6. OLRs	Php147.46 per BL	Php147.46
7. Insurance charge	1/8 of 1% of FOB value or PHP682.66	1/8 of 1% of FOB value or Php730.45
8. Heavy Lift (over 3 revenue ton oversize single unit cargo)	Php3,892.80 per RT	Php4,165.30

**Section 4. Repealing Clause.** Parts of CMO No. 41-2015 and other Customs Memorandum Orders, circulars, rules and regulations inconsistent with this Order are hereby deemed repealed or superseded and/or amended accordingly.

**Section 5. Effectivity.** This Order shall take effect thirty (30) days after its complete publication at the Official Gazette or in a newspaper of national circulation.

The Office of the National Administrative Register of the University of the Philippines Law Center shall be provided three (3) certified copies of this Order.

**BIENVENIDO Y. RUBIO**  
Commissioner



21 APR 2025

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