



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA 1099

[DATE]

**CUSTOMS ADMINISTRATIVE ORDER (CAO)  
NO. \_\_\_\_\_**

**SUBJECT: CUSTOMS SERVICE FEES**

---

**Introduction.** This CAO implements Section 1211, Chapter 2, Title XII, Section 1300, Title XIII and Section 1508, Title XV of Republic Act 10863 otherwise known as the Customs Modernization and Tariff Act (CMTA).

**Section 1. Scope.** This CAO covers all customs service fees collected by the Bureau from the shipping lines, airlines, locators, air express operators, importers, exporters, brokers and all other parties served by the Bureau and its utilization.

**Section 2. Objectives.**

- 2.1. To identify the different service fees that shall be collected by the Bureau from various stakeholders for services rendered by Customs; and
- 2.2. To prescribe guidelines and procedures in the collection and utilization of Customs Service Fees.

**Section 3. Definition of Terms.** For purposes of this CAO, the following terms are defined accordingly:

- 3.1. **Aircraft** – shall refer to any weight – carrying device or structure for the navigation of the air.<sup>1</sup>
- 3.2. **Airlines** – shall refer to any juridical person, partnership, corporation or association engaged in air transportation upon regular schedule to or away from the Philippines and holding a permit issued by the Civil Aeronautics Board (CAB).<sup>2</sup>
- 3.3. **Customs Services** – shall refer to pieces of work rendered by customs personnel during or after official working hours for the benefit of concerned stakeholders, such as customs boarding formalities on vessels and aircrafts, baggage clearance of international

---

<sup>1</sup> cf. Tariff and Customs Code of the Philippines (TCCP) Volume II, Title VII, Part 2, Section 3519

<sup>2</sup> cf. Customs Administrative Order (CAO) No. (Cargo Manifest)

passengers, supervision of loading and unloading of cargoes from vessels and aircrafts, clearance of goods covered by different types of declaration and other related services.

- 3.4. Customs Service Fees** – shall refer to all charges that may be collected by the Bureau of Customs from various stakeholders for specific service rendered. This is levied primarily to recover the cost of providing the required services and to enhance its services for the benefits of clients.
- 3.5. Interested parties** – shall refer to the different stakeholders served by customs personnel such as importers, exporters, customs brokers, shipping lines and their agents, airlines and their agents, PEZA locators, CBW operators, Express cargo operators and others.
- 3.6. Official Work Station** – shall refer to the location where the employee regularly performs his or her duties and where he or she is required to physically report during his or her regular working hours.
- 3.7. Port of entry** – shall refer to domestic port open to both foreign and coastwise trade. The term includes principal ports of entry and subports of entry. A "principal port of entry" is the chief port of entry of the collection district wherein it is situated and is the permanent station of the Collector of such port. Subports of entry are under the administrative jurisdiction of the Collector of the principal port of entry of the district. Whenever the term "Port of Entry" is used herein, it shall include "airport of entry".<sup>3</sup>
- 3.8. Regular or Official Working Hours** – shall refer to the official time the employee is required to render customs services, which shall not be less than eight (8) hours work per day for five (5) days a week or a total of forty (40) hours a week, exclusive of lunch time. As a general rule, such hours shall be from eight o'clock in the morning to twelve o'clock in the afternoon and from one o'clock in the afternoon to five o'clock in the afternoon on all days, except Saturdays, Sundays and Holidays<sup>4</sup>.
- 3.9. Shipping Lines** – shall refer to juridical entity that transports cargoes aboard ships or vessel across ocean or seas.<sup>5</sup>
- 3.10. Vessel** – shall refer to every sort of boats, crafts or other artificial contrivance used or capable of being used, as means of transportation on water.<sup>6</sup>

---

<sup>3</sup> cf. Tariff and Customs Code of the Philippines (TCCP) volume II, Title VII, Part 2, Section 3519

<sup>4</sup> cf. Section 5, Rule XVII of the Omnibus Rules Implementing Book V of Executive Order (EO) No. 292 series of 1997.

<sup>5</sup> cf. CAO No. 01-2006

<sup>6</sup> cf. TCCP volume II, Title VII, Part 2, Section 3519

**Section 4. General Provisions.**

**4.1. Customs Services and Fees** – The Bureau shall collect the following Customs Service Fees for services rendered and shall be classified as follows:

**4.1.1. Supervision and Monitoring Fees:**

<b>Customs Service Fee &amp; Definition</b>	<b>Amount of Customs Service Fee</b>
<p><b>1.</b> 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 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, during bunkering and watering, during discharging of sludge; Supervision during emergency situations, for medical purposes, sheltering, repair and other related services.</p>	<p>Php 30,000.00 per vessel for the first two (2) days starting from the day of boarding formalities and Php 6,000.00 per day in excess of two (2) days until the issuance of clearance.</p>
<p><b>2.</b> Aircraft Supervision Fee – shall be paid by the airline or its agent for every aircraft engaged in foreign commerce that landed and departed from an international airport of entry and where customs</p>	<p>Php 30,000.00</p>

<p>services are rendered such as tagging of ETA &amp; ATA; Issuance of entrance &amp; clearance permits; Conduct of boarding formalities; Supervision of the loading &amp; unloading of cargoes; Underguarding of cargoes and aircrafts; Clearance of passengers and baggage; Storage &amp; release of held baggage and other related services.</p>	
<p><b>3.</b> Free Zones Locator Supervision Fee – shall be paid by each Free Zone Locator on a monthly basis for services rendered such as monitoring of transit, admission, withdrawal and movement of goods to and from the free zone areas.</p>	<p>Php 5,000.00</p>
<p><b>4.</b> Customs Bonded Warehouse (CBW) Monitoring Fee – shall be paid by CBW operator on a monthly basis for services rendered by customs personnel assigned at the warehouse to supervise, control and account shipments entered and released, process permits and other documents authorizing entry and release of goods and other related services.</p>	<p>Php 50,000.00</p>
<p><b>5.</b> Customs Facility Warehouse (CFW) Monitoring Fee – shall be paid by the CFW operator on a monthly for services</p>	<p>Php 100,000.00</p>

rendered such as: In-bounding of import cargoes, stripping, stuffing and shifting of containers and cargoes; documentation of cargoes releases; and other related services.	
---	--

**4.1.2. Transaction Processing Fees:**

<b>Customs Service Fee &amp; Definition</b>	<b>Amount of Customs Service Fee</b>
<b>1.</b> Import Processing Fee – shall be paid by the importer for every goods declaration filed, i.e. consumption entry, warehousing entry or informal entry. <sup>7</sup>	When the Dutiable value is: Up to Php 250,000.00 – Php250.00 Php 250,001 to Php 500,000 – Php500.00 Php500,001 to Php750,000 – Php 750.00 Over Php750,000 – Php 1,000.00
<b>2.</b> Consolidated Document Manifest Processing Fee – shall be paid by the air express operator for every House Air Way Bill (HAWB) or No Commercial Value and low value non-dutiable or non-taxable shipments covered by a consolidated manifest document	Php 200.00
<b>3.</b> Export Declaration Processing Fee – shall be	Php 250.00

<sup>7</sup> cf. CAO No. 02-2001

paid by exporter for every export declaration filed. <sup>8</sup>	
<b>4.</b> Certificate of Origin Processing Fee – shall be paid by the exporter for every application for issuance of Certificate of Origin.	Php 1,000.00
<b>5.</b> Transit Processing Fee – shall be paid by the importer for every transit goods declaration	Php 200.00
<b>6.</b> Backdoor Release Fee – shall be paid by the consignee/broker concerned for every shipment released outside the regular working hours. <sup>9</sup>	Php 400.00
<b>7.</b> Other Services Fee – shall be paid by the requesting party for every act or service requiring the attendance of customs personnel as determined by the Commissioner, District Collector or their authorized representative.	Php 5,000.00

**4.1.3. Administrative Fees:**

<b>Customs Service Fee &amp; Definition</b>	<b>Amount of Customs Service Fee</b>
<b>1.</b> Tax and Duty Exemption Availment Fee – shall be paid by the Returning Resident or OFW for every	Php 250.00

<sup>8</sup> cf. CAO No. 02-2001

<sup>9</sup> cf. CAO No. 09-1992

<p>availment of tax exemption under Section 800 (g), CMTA.<sup>10</sup></p>	
<p><b>2.</b> Tax and Duty Exemption Availment Fee – shall be paid by the Returning Resident or OFW for every availment of tax exemption under Section 800 (f), CMTA.<sup>11</sup></p>	<p>Php 310.00</p>
<p><b>3.</b> Refund Processing Fee – shall be paid by the claimant for every application for refund</p>	<p>AMOUNT OF CLAIM – PROCESSING FEES</p> <p>Up to PhP 50,000 700.00</p> <p>Over PhP50,001 to 100,000 900.00</p> <p>Over 100,001 to 200,000 1,100.00</p> <p>Over 200,001 to 300,000 1,300.00</p> <p>Over 300,001 to 400,000 1,500.00</p> <p>Over 400,001 to 500,000 1,700.00</p> <p>Over 500,001 to 750,000 2,300.00</p> <p>Over 750,001 to 1,000,000 3,000.00</p> <p>Over 1,000,001 to 5,000,000 4,000.00</p>

<sup>10</sup> cf. CMTA Title VIII, Chapter 1, Section 800 (g)

<sup>11</sup> cf. CMTA Title VIII, Chapter 1, Section 800 (f)

	Over 5,000,001 up 5,000.00
<b>4.</b> Docket Fee – shall be paid by the appealing party for every case filed with the Law Division that requires recordation.	Php 3,000.00 <sup>12</sup>
<b>5.</b> Registration and Accreditation Fee – shall be paid by the concerned stakeholders for every application to transact business with the Bureau such as exporters, importers, brokers, auctioneer and others. <sup>13</sup>	Php 2,000.00
<b>6.</b> Circularization Fee – shall be paid by the requesting party for every circular originating from or requested by any private individuals, corporations or entities. <sup>14</sup>	Php 1,000.00
<b>7.</b> Cancellation or modification of Goods Declaration Fee – shall be paid by the importer for every cancellation and/or modification of entry	Php 1,000.00
<b>8.</b> Amendment of manifest Fee – shall be paid by the importer for every application for amendment of manifest filed.	Php 1,000.00
<b>9.</b> Request for Advance Ruling Fee (Valuation and Rules of	Php 1,500.00

<sup>12</sup> cf. CAO on Seizure and Forfeiture Proceedings and Appeals Process

<sup>13</sup> cf. CAO No. 02-2001

<sup>14</sup> cf. CAO No. 02-2001

Origin) – shall be paid by the importer or exporter for every application filed.	
<b>10.</b> Permit fee to take cigars and cigarettes aboard the ship – shall be paid by the concerned passenger who secured such permit. <sup>15</sup>	Php 200.00

**4.2. Collection and Deposit of Service Fees.** All Customs Service Fees collected under this Order shall be properly receipted and deposited accordingly: in a Trust Fund created for the purpose in the case of Supervision and Monitoring Fees & Transaction Processing Fees; and in the General Fund in the case of Administrative Fees.

**4.3. Overtime and other Allowances.** The following benefits shall be paid out of the service fees collected under this Order:

**4.3.1. Overtime Pay –** shall be given to employees for customs services rendered beyond the official working hours based on his or her designated position.

**4.3.2. Meal, Transportation and Accommodation Allowance –** shall be given to an employee when he or she needs to travel outside his or her official work station or worksite in order to render customs services.

**Section 5. Authority of the Commissioner to Issue Rules.** The Commissioner of Customs shall prescribe the rules, regulations and procedures on the collection of customs service fees and the rendition and payment of overtime and other allowances authorized under this Order which shall be in accordance with accounting and auditing rules and regulations.

**Section 6. Periodic Review.** Unless otherwise provided, this CAO shall be reviewed every three (3) years and may be amended, if necessary.

**Section 7. Repealing Clause.** This CAO specifically amends or repeals previously issued CMO-14-2014, CAO 2-2004, CAO-1-2005, CAO-4-2013, CAO-7-2011, CAO 7-1992, CAO 2-2001 and other issuances which are inconsistent with the provisions herein stated.

---

<sup>15</sup> cf. CAO 2-2001

**Section 8. 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 9. Effectivity.** This CAO shall take effect after fifteen (15) days from publication at the Official Gazette 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.

**NICANOR E. FAELDON**  
Commissioner

Approved:

**CARLOS G. DOMINGUEZ III**  
Secretary

**Informational Section.** As the title denotes this section only provides information and does not give rise to any substantive or formal rights or obligations.

**1. History.**

- **Customs Administrative Order No. 001-2005** – Amendments re CAO 7-92 (Rules and Regulations Governing the Overtime Pay & Other Compensations Related Thereto Due to Personnel at the NAIA).
- **Customs Administrative Order No. 002-2001** – Rates of Customs Fees and Charges

- **Customs Administrative Order No. 002-2004** – Revision in the Rates of Overtime Pay including those of Meal, Transportation, Board and Lodging Allowances and Supervision Charges at all Seaports of Entry Amending CAO No. 3-91.
- **Customs Administrative Order No. 004-2013** – Rules and Regulations and Procedures Governing 24 X 7 Customs Services and the payment of corresponding overtime and/or Night Differential Fees.
- **Customs Memorandum Order No. 14-2014** – Authority to render Overtime Services with pay for rank and file of the Bureau of Customs.
- **Customs Administrative Order No. 007-1992** – Rules and Regulations Governing the Overtime Services and Pay: Travelling, Board and Lodging Expenses and/or Meal Allowance at the Ninoy Aquino International Airport.

**Related Policies.**

- **DBM Budget Circular No. 8 Series of 1995** – Prescribing Guidelines and Procedures for the Grant of Night-shift Differential Pay to Government Employees.
- **DBM Budget Circular No. 10 Series of 1996** – Prescribing and Updating the Guidelines and Procedures on the rendition of Overtime Services with Pay of Government Personnel.

**2. Webpage, Forms, Handbooks and other References.**