ENHANCED AUTOMATED CARGO TRANSFER SYSTEM (E-ACTS), CARGO TRANSFER FEE (CTF) RATES AT PORTS OF DISCHARGE AND USE OF IEIRD (BC FORM 236) AND COVERAGE OF UTILIZATION OF CUSTOMS BRO...

Read online (full-text search, related cases, audio case brief): https://batas.org/library/1b25dcc219f0/

I. Objectives

1. To clarify the implementation of the Cargo Transfer Fee (CTF) rates provided in CMO 37-2010

2. To clarify when the Customs Broker should submit the IEIRD (BC Form 236) in addition to the Transit-SAD Model of Declaration (8-8) for the clearance and release of transit goods of economic and freeport zone locators in ports of discharge.

3. To define the coverage of the utilization of Customs brokers' CTF Prepayment Accounts (CB-PPA) in the BOC In-House Bank in the ports of discharge

II. Scope

This Order shall apply to the Cargo Transfer Fees charged in connection with the implementation of the E-ACTS for the clearance and release of transit goods of economic and freeport zone locators discharged at the following ports: Port of Manila (POM), Manila International Container Port (MICP), Port of Subic (POS), Ninoy Aquino International Airport (NAIA), Mactan-Cebu International Airport (MCIA), Cebu International Port (CIP), Subic International Airport (SIA), and Diosdado Macapagal International Airport (DMIA)

III. General Provisions

1. Cargo Transfer Fee Rates at the Port of Discharge and Use of the IEIRD (BC Form 136)

> 1.1 The Cargo Transfer Fee (CTF) rates in all ports of discharge shall be harmonized at Php 1,015.00, except for the CTF rate of Php 737.00 which shall be charged for transit goods of Mactan Economic Zone I Locators discharged at the Mactan-Cebu International Airport MCIA).
>
> 1.2 The BOC MISTG shall immediately amend the ACOS procedure for the computation of the CTF, particularly for the District of Cebu where the IPF component of the CTF, is computed as a variable amount based on the FOB value of the shipment.
>
> 1.3 Pending completion of the necessary amendment of the ACOS procedure for the computation of the CTF and actual collection of the CTF rates provided in CMO No. 37-2010, Customs Brokers shall continue submitting to the BOC at the ports of discharge the IEIRD (BC Form 236), together with the electronic Transit-SAD required under E-ACTS for the clearance and release of transit goods of economic and freeport zone locators. This will ensure that the BOC revenue for clearance and release of transit goods of economic and freeport zone locators shall be maintained at Php 737.00 for transit goods discharged at the MCIA and destined for MEZ-1, and Php 1, 015.00 for transit goods discharged in all other airports and seaports and destined for all economic zone and freeport zone.
>
> 1.4 When the actual CTF rates being collected at the port of discharge are already those provided in CMO

37-2010, customs brokers shall immediately discontinue the use of the IEIRD (BC Form 236) and shall only submit to the BOC at the ports of discharge the Transit-SAD (Model of Declaration 8-8) required under E-ACTS, which customs brokers shall print using bond paper (official A4 size) together with other supporting documents for the clearance and release of transit goods of their economic and Freeport zone locator-clients.

In the case of PEZA-bound goods, the printed SAD to be submitted to BOC in lieu of the IEIRD should be notarized and must be signed by the Declarant/Importer, just like accomplishing the regular IEIRD.

2. Utilization of Customs Brokers' CTF Pre-payment Accounts

A customs broker shall be allowed to use the CTF Pre-Payment Account it has established and being maintained in the BOC In-House Bank at a port of discharge to pay for the Cargo Transfer Fees due on all transit goods of all its economic and freeport zone locator-clients which were cleared and released in the port of discharge.

VI. Repealing Clause

All rules and regulations inconsistent with this Order are hereby deemed repealed, suspended or modified accordingly.

VII. Effectivity

This Order shall take effect immediately.

Adopted: 24 September 2010

(SGD.) ANGELITO A. ALVAREZ
Commissioner

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at https://batas.org

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.