

ESTABLISHING A UNIFORM RATE TO BE CHARGED BY LICENSED CUSTOMS BROKERS FOR THEIR SERVICES (BROKERAGE FEE) IN ALL PORTS OF ENTRY IN THE PHILIPPINES

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Pursuant to the provisions of Section 551 of the Revised Administrative Code and Section 608 of the Tariff and Customs Code, as amended by Presidential Decree No. 1464, the following provisions of Customs Administrative Order No. 3-89 are hereby amended to read as follows:

I. The rates of fees prescribed in Paragraph No. 1-(a), (b) and (c) of CAO 3-89 for the Port of Manila, MICP and NAIA are hereby revised to read as follows:

1. Per Formal Entry of Imported Articles Consumption and Warehousing

DUTIABLE VALUE OF SHIPMENT

BROKERAGE FEE

Up to

P10,000.00

P885.95

Over P10,000.00 up to

20,000.00

1,328.91

Over P20,000.00 up to

30,000.00

1,771.88

Over P30,000.00 up to

40,000.00

2,214.84

Over P40,000.00 up to

50,000.00

2,433.38

Over P50,000.00 up to

60,000.00

2,657.82

Over P60,000.00 up to

100,000.00

3,100.79

Over P100,000.00 up to

200,000.00

3,543.75

- a) For each informal entry, the customs brokerage fee shall be P469.22;
- b) For obtaining shipside permits, the customs brokerage fee shall be P885.95 for each permit obtained and for transfer permit the customs brokerage fee shall be P885.95 for each transfer obtained.
- c) For each complete withdrawal entry for articles entered under warehousing entry, the customs brokerage fee shall be P1,328.93. However, if partial withdrawal are made for each withdrawal entry, the brokerage fee shall be P1,012.50.
- d) For each transit cargoes, the above schedule of customs brokerage fee shall apply for each shipment cleared.

II. Paragraph 2 of the same Administrative Order is hereby superseded to read as follows:

2. Shipment exceeding two hundred thousand pesos (P200,000.00) Where a shipment has more than a Dutiable Value of two hundred thousand pesos (P200,000.00), a brokerage fee of one-eight of one percent shall be charged on the amount in excess of the two hundred thousand pesos (P200,000.00) thereof.

III. Paragraph 4 of the same Administrative Order is hereby superseded to read as follows:

3. For export shipment — For each Export Entry/Import Permit, the customs brokerage fee shall be one-half of the rates provided for in paragraph 1.

4. The term "customs brokerage fee" as used herein shall be for services rendered by a customs broker or a customs brokerage firm for the client-importer/exporter in making, SIGNING and filing the required import or export entry and the follow-up work necessary for the final release of the shipment from Customs custody, stamps, Internal Revenue stamps, science stamps, notarization fees, cost of prescribed customs forms, extra labor

and/or loading and unloading equipment, as may be required by the importer/exporter outside of the customs zone and arrastre and storage charges, all of which shall be for the account of the importer/exporter; Provided, that such expenses when billed to the importer/exporter are properly described and explained and the invoice and duly supported by the covering receipts; and Provided, further, that separate charges for handling, location of cargo, delivery (not trucking) and other charges for similar services performed or rendered by the customs broker and/or customs brokerage firm within the Customs zone for and in behalf of the client/importer/exporter shall not form part of the Brokerage Fee.

5. The provision of CAO No. 3-89 as amended by this Order, are hereby superseded accordingly, and, all other rules, regulations or orders inconsistent herewith, are hereby superseded and/or modified accordingly.

This Order shall take effect thirty (30) days after publication in a newspaper of general circulation in the Philippines.

Adopted: 20 June 1996

(SGD.) ROBERTO F. DE OCAMPO

Secretary of Finance

(SGD.) GUILLERMO L. PARAYNO, JR.

Commissioner

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