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GUIDELINES ON THE IMPOSITION OF CUSTOMS DOCUMENTARY STAMP AND IMPORT PROCESSING FEE FOR INFORMAL ENTRIES

BOC CUSTOMS ADMINISTRATIVE ORDER NO. 08-2014, November 20, 2014

Read online (full-text search, related cases, audio case brief): https://batas.org/library/45d9a7f8516a/

Adopted: 20 November 2014
Date Filed: 10 December 2014

Pursuant to Section 608 and Sections 3301 to 3304 of the Tariff and Customs Code of the Philippines, in relation to Section 36 of the Administrative Code of 1987, the rates of Customs Documentary Stamp and Import Processing Fee for Informal Entries in all ports of the Philippines shall be as follows:

1. Revised Amount of Customs Documentary Stamp Tax for Informal Entry

An amount of fifteen pesos (P15.00) shall be collected from each importation filed through the informal entry

2. Revised Amount of Import Processing Fee for Informal Entry

No amount shall be collected as import processing fee on any importation filed through the informal entry. The BOC shall cease to collect import processing fee on any importation filed through the informal entry

3. Repealing Clause

Any order, rule or regulation contrary or inconsistent with this order of any of its provisions are hereby repealed or amended accordingly.

4. Effectivity Clause

This Order shall take effect immediately upon publication in a newspaper of general circulation or Official Gazette and three (3) copies deposited to the UP Law Center

Approved by:

(SGD) JOHN P. SEVILLA
Commissioner

(SGD) CESAR V. PURISIMA
Secretary of Finance

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