SHORTENING OF PERIOD FOR RE-EXPORT OF EMPTY CONTAINERS FROM 150 TO 90 DAYS

BOC Customs Administrative Order No. 01-2015, January 13, 2015

Read online (full-text search, related cases, audio case brief): https://batas.org/library/9b845cabeb2e/

Date Filed: 13 January 2015

- This Customs Administrative Order repeals CAO 2-97 in its entirety.

- Any empty container which is re-exported on or before 30 April 2015, regardless of when it arrived in the Philippines, will not be subject to any duties or taxes previously mandated by CAO 2-97.

- From 30 January 2015 until 30 April 2015:

- Containers arriving as empty during this period shall be re-exported by
29 July 2015.

- Containers stuffed with imported cargoes, which were returned to the shipping line at any time during this period, as evidenced by the Equipment Interchange Receipt (EIR) issued by the shipping line and signed by the party receiving and/or delivering the containers, shall be re-exported by 29 July 2015.

- From 1 May 2015 onwards:

- Containers arriving as empty shall be re-exported within 90 days from date of last discharge.

- Containers stuffed with imported cargoes shall be re-exported by 90 days after their return to the shipping line, as evidenced by the Equipment Interchange Receipt (EIR) issued by the shipping line and signed by the party receiving and/or delivering the containers.

- Containers which have not been re-exported by the deadlines stated in Sections 2 and 3 above shall be treated as imports. Their owners have the obligation to file import entries and pay duties and taxes for them.

- For containers covered by Section 2 above, import entries must be filed no later than 28 August 2015, and final payment of duties and taxes made within fifteen days of the date of filing of the import entry.

- For containers covered by Section 3 above, import entries must be filed no later than 30 days after the lapse of the 90-day period specified in Sections 3.a and 3.b, as the case may be, and final payment of duties and taxes made by fifteen days from the date of filing.

- Containers which have not been re-exported by the deadlines stated in Sections 2 and 3 above for which entries have not been filed within the periods in Sections 4.a and 4.b, or for which final payment of duties has not been made within the periods in Sections 4.a and 4.b, shall be liable for the issuance of a Warrant of Seizure and Detention upon the expiry of the periods in Sections 4.a and 4.b.

- From 1 May 2015 onwards, any container which has not been re-exported within 90 days from its date of last discharge (for containers which arrived as empty), or from the date of its return to the shipping line (for containers which arrived stuffed with cargo), as evidenced by the Equipment Interchange Receipt (EIR) issued by the

shipping line and signed by the party receiving and/or delivering the containers, will be subject to the duties and taxes described in Section 5 of this CAO.

Approved by:

(SGD.) JOHN P SEVILLA (SGD) CESAR V. PURISIMA

Commissioner Secretary of Finance

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