

RATES OF CUSTOMS FEES AND CHARGES

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Pursuant to Section 608 and Sections 3301 to 3304, Tariff and Customs Code of the Philippines, in relation to Section 36, Administrative Code of 1987 and Executive Orders Nos. 197 and 218, both series of year 2000 as implemented by DOF and DBM Joint Circular No. 2000-2 dated April 3, 2000, the rates of Customs fees and charges in all ports of the Philippines shall be as follows:

1. Import Processing Fees

For shipments processed under Formal/Informal Entries

Dutiable Value of Shipment

New Rates (per entry)

Up to P250,000

P250

Over P250,000 to P500,000

P500

Over P500,000 to 750,000

P750

Over P 750,000

P1.000

2. Refund Processing Fees/Docket Fees

On ordinary claims for refund of tax and duty payments, including cash bonds; and for each formal protest/appeal from the decision of the District CollectorA/Valuation & Classification Review Committee (VCRC)

Amount of Claim/Protested Amount

Processing Fees/Docket Fees

Up to P50,000

P 500

Over P 50,000 to P100,000

P 600

Over P100,000 to P200,000

P 700

Over P200,000 to P300,000

P 800

Over P300,000 to P400,000

P 900

Over P400,000 to P500,000

P1,000

Over P500,000 to P750,000

P1,500

Over P750,000 to P1.000,000

P2,000

Over P1,000,000

P3,000

3. Administrative Fees

3.1 Issuance of Certificates

3.1.1 Certificate of Payment

P100

3.1.2 Tax Credit Certificate

P100

3.1.3 Certificate of Clearance from outstanding account, Tax Credit, Tax Debit, and related matters

P100

3.1.4 Other certificates not herein specified, if such are issued in the course of routine administration and do not subserve any special pecuniary interest of the party concerned therein

P100

3.2 Issuance of Permits

3.2.1 To render overtime services for processing/releasing imported goods

P400

3.2.2 To take cigars aboard ship, per thousand cigars (secured by/given to persons, other than the passengers)

P100

3.2.3 To take cigarettes aboard ship, per thousand cigarettes, (secured by/given to persons other than the passengers)

P100

3.2.4 Transshipment of cigar and/or cigarettes from one foreign vessel to another

Peso equivalent of two US dollars (\$2) per carton of fifty reams

3.3 Registration Fees

3.3.1 To participate in public auction sale, per auction

P2,000

3.3.2 For importers to transact business with the Bureau

P1,000

3.3.3 For renewal, updates of the registration of importers per year

P500

3.4 Accreditation Fees

3.4.1 To practice Customs Brokerage per port of entry

- individual broker

P500

- brokerage firms

P1,000

3.4.2 To renew brokerage accreditation, per year

- individual

P300

- brokerage firms

P500

3.4.3 For Commercial banks and surety companies to transact business with the Bureau, per quarter

P100

3.5 Circularization

3.5.1 Per circular originating from or requested by any private individuals, corporations or entities

P1,000

3.6 Documentary Customs Stamps

3.6.1 For each entry for immediate transportation in bond

P100

3.6.2 For each bond accepted or renewed

P200

3.6.3 For each approval of application in respect to transaction covered by general bond

P200

3.6.4 For each amendment allowed to a Foreign Inward Manifest

P100

3.6.5 For every formal protest filed before the Collector of Customs

P200

3.6.6 For each appeal in protest and seizure cases

P200

The Bureau is hereby authorized to increase the cost of all Accountable Prenumbered Customs Forms based on the cost of printing plus 25% mark-up to cover handling and security cost at the Bureau to take effect fifteen (15) days after publication in a Customs Memorandum Order.

Repealing Clause

All orders, rules and regulations inconsistent herewith are repealed or modified accordingly.

Effectivity Clause

This Order shall take effect fifteen (15) days after approval and publication in a newspaper of general circulation.

Adopted: 21 May 200

(SGD.) TITUS B. VILLANUEVA

Commissioner

Approved:

(sgd.) ALBERTO G. ROMULO
Secretary of Finance

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