



THE PHILIPPINE BUREAU OF CUSTOMS CITIZEN'S CHARTER



2026 (1st Edition)

BUREAU OF CUSTOMS
CITIZEN'S
CHARTER

MESSAGE FROM THE COMMISSIONER



In fulfilling its core mandates, the Bureau of Customs (BOC) places primary focus on delivering stakeholder-centered services anchored on the principles of Integrity, Accountability, and Modernization (IAM). As the BOC continuously adapts to the evolving demands of trade and public service, keeping the institution accountable and raising public awareness remain among its utmost priorities.

The revision of the Citizen's Charter reflects the BOC's steadfast commitment to upholding the highest degree of transparency by outlining standard procedures, end-to-end processing times, and clear requirements, ensuring that transactions are efficient and responsive to the needs of stakeholders.

This Charter likewise demonstrates the BOC's progress in digitalizing services and streamlining procedures. Building upon the 2021 version, it highlights how improved systems and the implementation of recent Customs Memoranda and Administrative Orders have reduced processing times and facilitated smoother transactions for stakeholders.

As the BOC continues to advance its digitalization efforts and streamline procedures, its direction remains focused on promoting efficiency and enhancing transparency across all operations, in line with the agency's commitment to Integrity, Accountability, and Modernization (IAM).

Ultimately, this revised Citizen's Charter marks another significant milestone in the BOC's pursuit of a more modern and credible customs administration, one that aligns with international best practices and upholds the trust and confidence of the Filipino people.

ARIEL F. NEPOMUCENO
Commissioner

MANDATE

Pursuant to Section 101 of RA No. 10863 or the Customs Modernization and Tariff Act (CMTA), the Bureau of Customs, a government agency under the Department of Finance, is mandated to protect and enhance government revenue, institute fair and transparent customs and tariff management that will efficiently facilitate international trade, prevent, and curtail any form of customs fraud and illegal acts, and modernize customs and tariff administration.

VISION

A modernized and credible Customs administration that upholds good governance and is among the world's best

MISSION

To enhance trade facilitation, strengthen border control, and improve collection of lawful revenues

SERVICE PLEDGE

I am a Customs Officer and a frontliner. I am sworn to serve the public with utmost care, fidelity, and promptness.

I will perform my duty with excellence to the best of my ability.

As a public servant, I will uphold the time-honored principle that public office is public trust.

I will discharge my duties with the highest degree of Professionalism, Integrity, and Competence.

I will serve with courtesy, act with fairness and sincerity and provide efficient service to everyone.

I will not discriminate against anyone regardless of race, creed or political affiliation.

As a frontliner of the Bureau of Customs, I will serve with honor and dignity.

So, help me God.

CORE VALUES

Professionalism • Excellence • Integrity • Accountability

REPUBLIC ACT No. 11032**AN ACT PROMOTING EASE OF DOING BUSINESS AND EFFICIENT DELIVERY OF GOVERNMENT SERVICES, AMENDING FOR THE PURPOSE REPUBLIC ACT NO. 9485, OTHERWISE KNOWN AS THE ANTI-RED TAPE ACT OF 2007, AND FOR OTHER PURPOSES**

Sec. 6. *Citizen's Charter.* – All government agencies including departments, bureaus, offices, instrumentalities, or government-owned and/or –controlled corporations, or LGUs shall set up their respective most current and updated service standards to be known as the Citizen's Charter in the form of information billboards which shall be posted at the main entrance of offices or at the most conspicuous place, in their respective websites and in the form of published materials written either in English, Filipino, or in the local dialect, that detail:

- "(a) A comprehensive and uniform checklist of requirements for each type of application or request;
 - "(b) The procedure to obtain a particular service;
 - "(c) The person/s responsible for each step;
 - "(d) The maximum time to conclude the process;
 - "(e) The document/s to be presented by the applicant or requesting party, if necessary;
 - "(f) The amount of fees, if necessary; and
 - "(g) The procedure for filing complaints."
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EXTERNAL STAKEHOLDER SERVICES

I. ACCREDITATION

1. ACCREDITATION AS IMPORTER

References: Customs Memorandum Order (CMO) No. 05-2018 (Supplemental to CMO No. 11-2014, Revised Guidelines for Registration of Importers and Customs Brokers with the Bureau of Customs (BOC)); CMO No. 31-2019 (Amendment to CMO No. 05-2018); CMO No. 08-2022 (Addendum to CMO No. 31-2019); Customs Administrative Order (CAO) No. 07-2022 (Accreditation of Importers); CAO No. 02-2024 (Customs Dues, Fees, and Charges); CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024); and CAO No. 01-2026 (Amendments to CAO No. 07-2022 on the Accreditation of Importers)

The procedure for the issuance of the Certificate of Accreditation to allow a business entity to transact with the BOC in relation to the importation, movement, and clearance of goods.

The customs accreditation shall be valid for a period of three (3) years from the date of issuance of the Certificate of Accreditation, unless otherwise suspended, revoked, or cancelled.

Office or Division	- Accounts Management Office (AMO) - Office of the Deputy Commissioner, Intelligence Group (IG) - Customer Care Center (CCC)
Classification	Complex
Type of Transaction	G2B – Government to Business
Who may avail	Business entities

Checklist of Requirements	Required copy/ies	Where to Secure?
Duly accomplished and notarized application form	1 original	Applicant (Download the official form at client.customs.gov.ph)
Affidavit of Undertaking to submit annual reportorial compliance and report of change of business circumstance	1 original	Applicant (Download the official form at client.customs.gov.ph)
Written Authority designating signatories in the application form and import entries - For corporation, Corporate Secretary's Certificate - For partnership, Partnership Resolution - For cooperative, Board of Directors Resolution - For sole proprietorship, Affidavit of Proprietor as sole signatory of import entry and application form	1 original	Applicant
Notarized Client Profile Registration System (CPRS) of the company	1 original	Third-Party Service Provider
National Bureau of Investigation (NBI) Clearance of the authorized signatory of application form, issued within six (6) months prior to the application	1 original	NBI

Checklist of Requirements	Required copy/ies	Where to Secure?
Two (2) valid government-issued IDs and original personal profile of the signatory of application form, corporate president, import entry signatories, and other principal/s or responsible officers	1 copy of each	Applicant
Business Registration - For corporation, Securities and Exchange Commission (SEC) Certificate of Registration with Articles of Incorporation and latest General Information Sheet - For partnership, SEC Registration with Articles of Partnership - For sole proprietorship, Department of Trade and Industry (DTI) Certificate of Business Name Registration - For cooperative, Cooperative Development Authority (CDA) Registration with Articles of Cooperative and latest Cooperative Annual Performance Report	1 copy	SEC SEC DTI CDA
Bureau of Internal Revenue (BIR) Registration	1 copy	BIR
Income Tax Return for the past 3 years duly received by BIR, if applicable	1 copy	BIR
Valid Mayor's Permit where the office is located	1 certified true copy	Local Government Unit
Proof of financial capacity to import goods (bank certificate or other forms of financial certification)	1 original	Bank/Other Financial Institutions
Proof of lawful occupancy of office and warehouse (e.g., updated Lease Contract under the name of the Corporation or Proprietor, Affidavit of Consent from the owner and the title of the property under his/her name in case the property is used for free, Notarized Certification from the Lessor or Owner allowing the sharing of office in case of sublease)	1 copy	Applicant
Company Profile	1 copy	Applicant

Checklist of Requirements	Required copy/ies	Where to Secure?
Latest Geotagged pictures of office with fixed, permanent, and visible signage and pictures of warehouse/storage area	1 copy	Applicant
List of Importable Goods with pictures	1 copy	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Access the BOC website (www.customs.gov.ph) and the BOC Portal (client.customs.gov.ph) and create an account.	1. Send auto-generated confirmation and activation of successfully-registered account.	None	5 minutes	BOC Portal
Submit scanned copies of application form and other documentary requirements to the BOC Portal and create a ticket.	2. Receive the ticket and conduct preliminary assessment of the scanned copies of application and supporting documents submitted to the BOC Portal. a. If compliant, notify the applicant to submit hard copies of the documents and pay the processing fee. b. If not, inform the applicant of lacking documents.	None	10 minutes	Assigned Staff, AMO
Pay the processing fee through: a. CCC Cashier; or a. Maya (Paymaya).	3. a. Receive payment and issue an Official Receipt. b. Review request and issue an email invoice containing Order of Payment and other details.	Php5,000.00 Legal and Research Fee – Php50.00	10 minutes	National Collecting Officer, CCC Assigned Staff, AMO
Submit hard copy of the application form together with the	4. Conduct preliminary assessment of	None	15 minutes	AMO Staff, CCC

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
required documents to the CCC, POM.	the application and supporting documents. If compliant, receive the application folder.			
	5. Transmit the hard copy to the AMO.	None	13 minutes	Assigned Staff, CCC
	6. Receive the hard copy of the application folder, check the ticket number, and encode data. Assign the ticket number and transmit hard copy of the application to the Evaluator.	None	7 minutes	Assigned Staff, AMO
	7. Evaluate and review application form and other documentary requirements. Acknowledge receipt of correct and complete documents and notify applicant of the status of the application. Prepare the Evaluation Sheet/Report of Approved Application and submit it together with the application folder to the Chief, AMO.	None	3 days	Evaluator, AMO
	8. Evaluate the Report and recommend approval/disapproval of the application.	None	2 days	Chief, AMO

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Endorse the recommendation to the Deputy Commissioner, IG, for approval.			
	9. Approve/ Disapprove the application based on the recommendation of Chief, AMO.	None	1 day	Deputy Commissioner, IG
	10. Receive the approved application for the activation of applicant's CPRS registration. Activate CPRS, which will automatically generate, and send the Certificate of Registration to the declared email address of the applicant.	None	6 hours	E2M Encoder, AMO
END OF TRANSACTION				
Note: Section 5-A of CAO No. 01-2026: Annual Reportorial Compliance. The accredited Importer shall submit an Annual Reportorial Compliance (ARC) within thirty (30) days from its accreditation anniversary date, containing the summary of all updated business documents or information within the year, including the fact of compliance with Section 8.4 of CAO No. 07-2022.				
Total		Php5,050.00	6 days and 7 hours	

2. ACCREDITATION AS NON-REGULAR IMPORTER

References: Customs Memorandum Order (CMO) No. 46-2019 (Guidelines on the Client Profile Registration System (CPRS) Registration of Non-Regular Importer Previously Known as Once-A-Year Importer); Customs Administrative Order (CAO) No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Procedure for the accreditation issued to individuals and business entities who are considered as non-regular importers (NRIs) pursuant to Sections 2.1.1 and 2.1.2 of CMO No. 46-2019.

This accreditation shall not cover importations specifically provided under Section 3 of the same CMO.

Office or Division	- Accounts Management Office (AMO) - Office of the Deputy Commissioner, IG - Customer Care Center (CCC)
Classification	Complex
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	Business entities and Individuals

Checklist of Requirements	Required copy/ies	Where to Secure?
Duly accomplished and notarized application form	1 original	Applicant (Download the official form at client.customs.gov.ph)
Affidavit of Undertaking to submit annual reportorial compliance and report of change of business circumstance	1 original	Applicant (Download the official form at client.customs.gov.ph)
Importation documents such as: i. Airway Bill/Bill of Lading; ii. Commercial Invoice; iii. Packing List; iv. Entry Declaration (pre-assessment); or v. Import Permit, if any.	1 copy	Applicant
Data Privacy Consent	1 original	Applicant (Download the prescribed form at client.customs.gov.ph)
Undertaking stating the following under pain of criminal, civil, or administrative sanction: i. intended use or purpose of the importation; ii. that the shipment does not contain prohibited items; iii. that it is the only importation and no prior importation has been made in the last 365 days; iv. full knowledge of the contents of the said shipments;	1 original	Applicant (Download the prescribed form at client.customs.gov.ph)

Checklist of Requirements	Required copy/ies	Where to Secure?
v. and veracity of the declaration.		
Special Power of Attorney or Authorization Letter, if submitted through a representative	1 original	Applicant
Valid government-issued ID of the applicant signatory	1 copy	Applicant
For individuals, TIN Card of the Applicant	1 copy	Bureau of Internal Revenue (BIR)
BIR Registration (BIR Form 2303)	1 copy	BIR
Notarized Client Profile Registration System (CPRS) of the company	1 original	Third-Party Service Provider
Business Registration - For sole proprietorship, Department of Trade and Industry (DTI) Registration - For corporation, Securities and Exchange Commission (SEC) Registration Articles of Incorporation and General Information Sheet - For partnership, SEC Registration Articles of Partnership - For cooperative, Cooperative Development Authority (CDA) Registration and latest Cooperative Annual Performance Report	1 copy	DTI SEC SEC CDA

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Access the BOC website (www.customs.gov.ph) and the BOC Portal (client.customs.gov.ph) and create an account.	1. Send auto-generated confirmation and activation of successfully-registered account.	None	5 minutes	BOC Portal
Submit scanned copies of Application Form and other documentary requirements to the BOC Portal and create a ticket.	2. Receive the ticket and conduct preliminary assessment of the scanned copies of the application and supporting documents submitted to the BOC Portal.	None	10 minutes	Assigned Staff, AMO

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	a. If compliant, notify applicant to submit hard copies of the documents and pay the processing fee. b. If not, inform the applicant of lacking documents.			
Pay the processing fee through: a. CCC Cashier; or b. Maya (Paymaya).	3. a. Receive payment and issue an Official Receipt. b. Review request and issue an email invoice containing Order of Payment and other details.	Php 2,000.00 Legal and Research Fee - Php20.00	10 minutes	National Collecting Officer, CCC Assigned Staff, AMO
Submit hard copies of the application form together with the required documents to the CCC, POM.	4. Conduct preliminary assessment of the application and supporting documents. If compliant, receive the application folder.	None	15 minutes	AMO Staff, CCC
	5. Transmit the hard copies to AMO.	None	13 minutes	Assigned Staff, CCC
	6. Receive the hard copy of the application folder, check the ticket number, and encode data. Assign the ticket number and transmit hard copy of the application to the Evaluator.	None	7 minutes	Assigned Staff, AMO
	7. Evaluate and review the application form and other documentary requirements. Acknowledge receipt of correct and complete documents and notify the applicant of the status of the application. Prepare the Evaluation Sheet/Report of	None	3 days	Evaluator, AMO

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Approved Application and submit it together with the application folder to the Chief, AMO.			
	8. Evaluate the Report and recommend approval/ disapproval of the application. Endorse the recommendation to the Deputy Commissioner, IG, for approval.	None	2 days	Chief, AMO
	9. Approve/Disapprove the application based on the recommendation of Chief, AMO.	None	1 day	Deputy Commissioner, IG
	10. Receive the approved application for the activation of applicant's CPRS registration. Activate CPRS, which will automatically generate, and send the Certificate of Registration to the declared email address of the applicant.	None	6 hours	E2M Encoder, AMO
END OF TRANSACTION				
Total		Php2,020.00	6 days and 7 hours	

3. RENEWAL OF ACCREDITATION AS IMPORTER

References: Customs Memorandum Order (CMO) No. 05-2018 (Supplemental to CMO No. 11-2014, Revised Guidelines for Registration of Importers and Customs Brokers with the Bureau of Customs); CMO No. 31-2019 (Amendment to CMO No. 05-2018); CMO No. 08-2022 (Addendum to CMO No. 31-2019); Customs Administrative Order (CAO) No. 07-2022 (Accreditation of Importers); CAO No. 02-2024 (Customs Dues, Fees, and Charges); CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024); and CAO No. 01-2026 (Amendments to CAO No. 07-2022 on the Accreditation of Importers)

Importers who are holders of a valid Certificate of Accreditation shall be eligible to apply for automatic renewal, at least seven (7) working days prior to the expiration of their accreditation, if at the time of application, they belong to any of the following categories:

- a. The Importer has maintained continuous accreditation for six (6) consecutive years immediately preceding the renewal of its accreditation and with no history of suspension, revocation, or cancellation; or
- b. The Importer is an Authorized Economic Operator (AEO) or a Super Green Lane (SGL) Accredited Importer.

Office or Division	• Accounts Management Office (AMO) • Office of the Deputy Commissioner, Intelligence Group (IG) • Customer Care Center (CCC)
Classification	Complex
Type of Transaction	G2B – Government to Business
Who may avail	Business entities

Checklist of Requirements	Required copy/ies	Where to Secure?
Duly accomplished and notarized application form	1 original	Applicant (Download the official form at client.customs.gov.ph)
Business Registration • For corporation, latest General Information Sheet • For partnership, SEC Registration with Articles of Partnership • For sole proprietorship, valid Department of Trade and Industry (DTI) Certificate of Business Name Registration • For cooperative, Cooperative Development Authority (CDA) Registration with Articles of Cooperative, latest Cooperative Annual Performance Report, and Certificate of Compliance	1 soft copy	Securities and Exchange Commission (SEC) SEC DTI CDA
Latest Income Tax Return duly received by the Bureau of Internal Revenue (BIR)	1 soft copy	BIR
Valid Mayors Permit where the office is located	1 certified true copy/ soft copy	Local Government Unit
Proof of financial capacity to import goods (bank certificate or other forms of financial certification)	1 soft copy	Bank/Other Financial Institutions

Checklist of Requirements	Required copy/ies	Where to Secure?
Geotagged pictures of office with fixed, permanent, and visible signage and pictures of warehouse/storage area	1 soft copy	Applicant
Affidavit of No Change, if there is no change in material information previously declared and submitted	1 soft copy	Applicant (Download the prescribed form at <i>client.customs.gov.ph</i>)
Necessary supporting documents, if there are updates or changes from the information previously declared and submitted	1 soft copy	Applicant
Copy of existing BOC AMO Certificate of Accreditation/Registration	1 soft copy	Applicant
Clearances, if applicable: i. No Outstanding Liability for assessment that has become final and executory ii. No Warrant of Seizure and Detention (WSD) issued against shipments of the Importer, or if a WSD has been issued, the same was resolved in favor of the Importer; and iii. No pending civil or criminal case	1 original	Collection Service, Revenue Collection Monitoring Group (RCMG) Legal Service, RCMG Legal Service, RCMG

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Access the BOC website (<i>www.customs.gov.ph</i>) and the BOC Portal (<i>client.customs.gov.ph</i>) and create an account.	1. Send auto-generated confirmation and activation of successfully-registered account.	None	5 minutes	BOC Portal
Submit scanned copies of application form and other documentary requirements to the BOC Portal and create a ticket.	2. Receive the ticket and conduct preliminary assessment of the scanned copies of application and supporting documents submitted to the BOC Portal. a. If compliant, notify the applicant to submit hard copies of the documents and pay the processing fee.	None	10 minutes	Assigned Staff, AMO

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	b. If not, inform the applicant of lacking documents.			
Pay the processing fee through: a. CCC Cashier; or b. Maya (Paymaya).	3. a. Receive payment and issue an Official Receipt. b. Review request and issue an email invoice containing Order of Payment and other details.	Php5,000.00 Legal and Research Fee – Php50.00	10 minutes	National Collecting Officer, CCC Assigned Staff, AMO
Submit hard copies of the application form together with the required documents to the CCC, POM.	4. Conduct preliminary assessment of the application and supporting documents. If compliant, receive the application folder.	None	15 minutes	AMO Staff, CCC
	5. Transmit the hard copies to AMO.	None	13 minutes	Assigned Staff, CCC
	6. Receive the hard copy of the Application folder, check the ticket number, and encode data. Assign the ticket number and transmit hard copy of application to the Evaluator.	None	7 minutes	Assigned Staff, AMO
	7. Evaluate and review the application form and other documentary requirements. Acknowledge receipt of correct and complete documents and notify the applicant of the status of the application. Prepare the Evaluation Sheet/Report of Approved Application and	None	3 days	Evaluator, AMO

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	submit it together with the application folder to the Chief, AMO.			
	8. Evaluate the Report and recommend approval/disapproval of the application. Endorse the recommendation to the Deputy Commissioner, IG, for approval.	None	2 days	Chief, AMO
	9. Approve/Disapprove the application based on the recommendation of Chief, AMO.	None	1 day	Deputy Commissioner, IG
	10. Receive the approved application for the activation of applicant's CPRS registration. Activate CPRS, which will automatically generate, and send the Certificate of Registration to the declared email address of the applicant.	None	6 hours	E2M Encoder, AMO
END OF TRANSACTION				
Total		Php5,050.00	6 days and 7 hours	

4. REGISTRATION AS BROKER

References: Customs Memorandum Order (CMO) No. 31-2019 (Amendment to CMO No. 05-2018 Revised Guidelines for Accreditation of Importers and Customs Broker); OCOM Memo No. 149-2020 dated July 22, 2020, Intelligence Group (Delegation of Approval of all New Applications for Accreditation); Customs Administrative Order (CAO) No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

This procedure is for the issuance of the Certificate of Registration to allow a Licensed Customs Broker to transact with the Bureau of Customs.

Office or Division	- Accounts Management Office (AMO) - Office of the Deputy Commissioner, Intelligence Group (IG) - Customer Care Center (CCC)
Classification	Complex
Type of Transaction	G2C – Government to Citizen
Who may avail	First-time Application for Licensed Customs Broker

Checklist of Requirements	Required copy/ies	Where to Secure?
Duly accomplished and notarized application form	1 original	Applicant (Download the official form at client.customs.gov.ph)
Valid Professional Identification Card	1 copy	Professional Regulation Commission (PRC)
Valid National Bureau of Investigation (NBI) Clearance	1 original	NBI
Bureau of Internal Revenue (BIR) Registration (BIR Form 2303)	1 copy	BIR
Latest Income Tax Return duly received by BIR	1 copy	BIR
Certificate of Good Standing	1 copy	PRC-accredited national organization of Customs Brokers
List of Clients (If none, submit Affidavit of No Clients)	1 original	Applicant (Download the official form at client.customs.gov.ph)
List of Customs Brokers Representatives (If none, submit Affidavit of No Customs Brokers Representatives)	1 original	Applicant (Download the official form at client.customs.gov.ph)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Access BOC website (www.customs.gov.ph) and BOC Portal (client.customs.gov.ph) and create an account.	1. Send auto-generated confirmation and activation of successfully-registered account.	None	5 minutes	BOC Portal
Submit scanned copies of the Application Form and other documentary requirements to the	2. Receive ticket and conduct preliminary assessment of the scanned copies of application and supporting	None	10 minutes	Assigned Staff, AMO

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
BOC Portal and create ticket.	documents submitted to the BOC portal. a. If compliant, notify applicant to submit hard copies of the documents and pay the processing fee. b. If not, inform the applicant of lacking documents.			
Pay the processing fee through: a. CCC Cashier; or b. Maya (Paymaya).	3. a. Receive payment and issue an Official Receipt. b. Review request and issue an email invoice containing Order of Payment and other details.	Php 2,000.00 Legal and Research Fee - Php20.00	10 minutes	National Collecting Officer, CCC Assigned Staff, AMO
Submit hard copies the of application form together with the required documents to the CCC, POM.	4. Conduct preliminary assessment of the application and supporting documents. If compliant, receive the application folder.	None	15 minutes	AMO Staff, CCC
	5. Transmit the hard copies to the AMO.	None	13 minutes	Assigned Staff, CCC
	6. Receive the hard copy of the application folder, check the ticket number, and encode data. Assign the ticket number and transmit hard copy of application to the Evaluator.	None	7 minutes	Assigned Staff, AMO
	7. Evaluate and review the application form and other documentary requirements. Acknowledge receipt of correct	None	3 days	Evaluator, AMO

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	and complete documents and notify applicant of the status of application. Conduct online verification of PRC License. Prepare the Evaluation Sheet/Report of Approved Application and submit it together with the application folder to the Chief, AMO.			
	8. Evaluate the Report and recommend approval/disapproval application. Endorse recommendation to the Deputy Commissioner, IG, for approval.	None	2 days	Chief, AMO
	9. Approve/Disapprove application based on the recommendation of Chief, AMO.	None	1 day	Deputy Commissioner, IG
	10. Receive the approved application for the activation of the applicant's CPRS registration. Activate CPRS, which will automatically generate, and send the Certificate of Registration to the declared email address of the applicant.	None	6 hours	E2M Encoder, AMO
END OF TRANSACTION				
Total		Php2,020.00	6 days and 7 hours	

5. ACCREDITATION TO TRANSACT BUSINESS AS SURETY COMPANY

References: Customs Memorandum Order (CMO) No. 22-2003 (Quarterly Accreditation of Surety Companies and Renewal of Accreditation) and Customs Administrative Order No. 01-2021 (Security to Guarantee Payment of Duties and Taxes and Other Obligations)

This process refers to the accreditation granted by the Bureau to surety companies in good standing, authorizing them to underwrite bonds as guarantee for the performance of various obligations of the importer.

Office or Division	• Customer Care Center (CCC) • Bonds Division or equivalent office • Office of the District Collector • Collection Service • Bonds Audit Division (BAD) • Liquidation and Assessment Audit Division (LAAD) • Central Records Management Division (CRMD)
Classification	Complex to Highly Technical
Type of Transaction	G2B – Government to Business
Who may avail	Surety Companies

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter	1 original	Applicant
Company/Government-Issued ID	1 copy	Applicant and Authorized Personnel
Authorization Letter	1 original	Applicant
Notarized Secretary's Certificate, if corporation	1 copy	Applicant
Administrative Order No. issued by the Office of the President granting authority to the firm to engage in surety business	1 authenticated copy	Office of the President
Certificate of Authority	1 authenticated copy	Insurance Commission
Latest Audited Annual Financial Statement of the surety company	1 authenticated copy	Applicant
Certification of Corporate Secretary of the surety firm exhibiting the authorized three (3) specimen signatures, initials, and impressions on the right and left hands thumbprints	1 original	Applicant
Statement under Oath by the Corporate Secretary of No Outstanding Account	1 original	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the request letter with other supporting documents.	1. Receive documents and forward the request to the Bonds Division or equivalent office.	None	15 minutes	Customs Service Officer, CCC
	2. Receive and check the completeness of documents. Draft indorsement form addressed to	None	30 minutes	Clerk, Bonds Division or equivalent office Bonds Examiner,

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	the District Collector.			Bonds Division or equivalent office
	3. Review and sign the indorsement form.	None	1 day	Supervising Bonds Examiner, Bonds Division or equivalent office Chief, Bonds Division or equivalent office District Collector
	4. Transmit the Indorsement for ATBAS to the Collection Service.	None	Time varies based on the proximity to the Central Office For Metro Manila Collection Districts – 2 hours For other Luzon, Visayas, and Mindanao Collection Districts – 7 days	Clerk, Office of the District Collector
	5. Receive the Indorsement for issuance of ATBAS from the Collection District concerned and forward to BAD.	None	10 minutes	Clerk, Collection Service
	6. Check the completeness of the abovementioned requirements.	None	30 minutes	Clerk, BAD
	7. Review and evaluate surety companies' performance on a Bureau-wide basis in compliance with CMO No. 22-2023.	None	1 day	Management and Audit Analyst (MAA) III, BAD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	8. Prepare Disposition Form (DF) recommending to the District Collector the approval of ATBAS applications of Surety and draft the ATBAS Certificate for signature of the District Collector.	None	30 minutes	Administrative Aide IV/MAA III, LAAD and BAD
	9. Review and sign the DF recommending the approval of ATBAS.	None	2 days	Chief, BAD Director, Collection Service
	10. Forward the draft ATBAS Certificate to the Collection District concerned for approval of the District Collector.	None	Time varies based on the proximity from the Central Office For Metro Manila Collection Districts – 2 hours For other Luzon, Visayas, and Mindanao Collection Districts – 7 days	Clerk, Collection Service Liaison Officer, CRMD
	11. Sign and approve the ATBAS Certificate.	None	1 day	District Collector Chief, Bonds Division or equivalent office
Receive the signed ATBAS Certificate.	12. Release the signed ATBAS Certificate.	None	5 minutes	Customs Service Officer, CCC
END OF TRANSACTION				
Total		None	For Metro Manila Collection Districts – 5 days and 6 hours For Other Luzon, Visayas, and Mindanao Collection Districts – 19 days and 2 hours	

6. ACCREDITATION AS SUPER GREEN LANE (SGL) MEMBER

References: Executive Order (EO) No. 230 series of 2000 (Authorizing the Establishment and Maintenance of a "SGL Facility" at the Bureau of Customs (BOC)); Customs Administrative Order (CAO) No. 02-2000 (Establishing the SGL Import Processing Facility); CAO No. 06-2003 (Amendments to CAO No. 02-2000); and Customs Memorandum Order No. 28-2003 (Revised SGL Accreditation and Clearances Procedures)

The SGL is a trade facilitation facility that the BOC implements pursuant to EO No. 230, s. 2000. It is a special customs clearance facility that allows advanced processing and clearance of importation of qualified importers.

Office or Division	• Customer Care Center (CCC) • Assessment and Operations Coordinating Group (AOCG) • SGL Committee • Office of the Commissioner
Classification	Highly Technical
Type of Transaction	G2B – Government to Business
Who may avail	Any importer who is: • One of the Top 1000 Importers in terms of duties and taxes paid; • Accredited importer; • Actively engaged in the import business for at least one year, prior to the date of application; • A regular importer of the same type of goods; and • Willing to undergo voluntary post clearance audit pursuant to CAO No. 01-2019 (Post Clearance Audit and Prior Disclosure Program)

Checklist of Requirements	Required copy/ies	Where to Secure?
Letter of Intent	1 original	Applicant
Accomplished Application Form	1 original	Applicant
Secretary Certificate and Board Resolution	1 original	Applicant
Identification Card with three (3) specimen signatures	1 copy	Applicant
Royalty/Distributorship Agreement, if any	1 copy	Applicant
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	1 copy	Appropriate Regulatory Government Agency
Duly sworn affidavit that the applicant's imports are not prohibited	1 original	Applicant
Clearance attesting that applicant has no outstanding obligation/ accountability with BOC	1 original	Collection Service, Legal Service, Collection Division, Bonds Division, Liquidation and Billing Division, and Law Division (Port Concerned)
Certificate of Accreditation/Registration	1 copy	Accounts Management Office, Intelligence Group
Latest Audited Financial Statement with Auditor's Notes	1 original	Applicant
Latest Income Tax Return and VAT Return with List of Importations and Form No. 2303	1 original	Bureau of Internal Revenue

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit application and other documentary requirements through CCC.	1. Receive and check the completeness of the submitted documents and forward to the SGL Secretariat for evaluation.	None	1 hour	Customs Service Officer, CCC Administrative Officer, AOCG
	2. Receive, check, and evaluate the documents and forward to the Collection District concerned. Set schedule for the deliberation of SGL Application with the SGL Committee and inform the SGL applicant of the scheduled deliberation.	None	1 day, 1 hour, and 10 minutes	SGL Secretariat
Attend the scheduled SGL application deliberation.	3. Deliberate the SGL application.	None	1 day	SGL Committee
	4. Prepare minutes of the meeting and Resolution stating the approval/ disapproval of the application for signature of the SGL Committee. a. If approved, forward the application and Certificate of Qualification to the Commissioner for signature. b. If disapproved, forward the application and Letter of Denial to the Deputy Commissioner, AOCG for signature.	None	14 days	SGL Committee
	5. Sign the Certificate of Qualification or	None	2 days	For Certificate of Qualification -Commissioner

CLIENT STEPS	AGENCY ACTIONS	FEE TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Letter of Denial, whichever is applicable, and return to the SGL Secretariat.			For Letter of Denial - Deputy Commissioner, AOCG
Receive the original copy of the Certificate of Accreditation, if approved, or Letter of Denial, if disapproved.	6. Receive and issue the signed Certificate of Qualification or Letter of Denial to the SGL applicant.	None	1 hour	SGL Secretariat
END OF TRANSACTION				
Total		None	18 days, 3 hours, and 10 minutes	

7. ACCREDITATION TO ESTABLISH A CUSTOMS BONDED WAREHOUSE (CBW) AND ACCREDITATION AS MEMBER/CLIENT-EXPORTER OF AN EXISTING CUSTOMS COMMON BONDED WAREHOUSE (CCBW)/INDUSTRY-SPECIFIC CBW AND AS SUBCONTRACTOR OF CBW/MEMBER OF CCBW ACCREDITATION

References: Customs Administrative Order No. 01-2022 (CBWs) and Customs Memorandum Order No. 03-2022 (Revised Rules on the Establishment, Supervision, Operation and Control of CBWs)

The CBWs shall refer to a warehouse authorized/licensed by the Bureau to import, receive, and store goods, raw materials, accessories, and packing materials either for manufacturing into finished products for export or storage for the account of accredited exporter/client, without payment of duties and taxes and under bond.

Office or Division	• Customer Care Center (CCC) • Office of the District Collector • Office of the Deputy Collector for Operations or equivalent office • Warehousing Documentation and Records Division (WDRD) or equivalent office • Warehousing Inspection Division (WID) or equivalent office • Collection Service • Enforcement and Security Services (ESS) • Customs Intelligence and Investigation Service (CIIS) • Liquidation and Billing Division (LBD) or equivalent office • Bonds Division or equivalent office • Operating Division [Miscellaneous Manufacturing Bonded Warehouse Division (MMBWD), Garments and Textile Manufacturing Bonded Warehouse Division (GTMBWD), Customs Common Bonded Warehouse Division (CCBWD), Public-Private Bonded Warehouse Division (PPBWD), Customs Bonded Warehouse Division (CBWD)] or equivalent office • Assessment and Operations Coordinating Group (AOCG) • Customs Bonded Warehouse Committee (CBWC) • Office of the Commissioner • Central Records Management Division (CRMD)
Classification	Highly Technical
Type of Transaction	G2B – Government to Business G2G – Government to Government
Who may avail	Companies that are importer, manufacturer, and exporter

Checklist of Requirements	Required copy/ies	Where to Secure?
Letter Request with attached Notarized Application Form	1 original 2 certified true copies	Applicant
Certificate of Accreditation as Importer	3 certified true copies	Accounts Management Office, Intelligence Group
Articles of Incorporation or Articles of Partnership, and by-laws	3 certified true copies	Securities and Exchange Commission
Certificate of Business Registration for sole proprietorship	3 certified true copies	Department of Trade and Industry
Mayor's Permit	3 certified true copies	Local Government Unit
Bureau of Internal Revenue (BIR) Registration	3 certified true copies	BIR
Income Tax Return and Latest Audited Financial Statements, if applicable	3 certified true copies	From the applicant firm as duly received by the BIR

Checklist of Requirements	Required copy/ies	Where to Secure?
Lease contract, certificate of title, or other proof of lawful occupancy to the real property where the proposed CBW is located	3 certified true copies	Applicant
Warehouse location or vicinity map showing the area and means of access	1 original 2 certified true copies	Applicant
Warehouse layout showing and describing the following: i. Floor plan and building structure; ii. Storage areas for raw materials, finished products, and wastages; iii. Production area; iv. Office spaces for both CBW and customs personnel; and v. Physical security feature	1 original 2 certified true copies	Applicant
List of machineries and equipment	1 original 2 certified true copies	Applicant
Feasibility study for new applicants	1 original 2 certified true copies	Applicant
Statement of Materials Importation Requirements Note: Monthly presentation with exceptions of some ICBW, such as seasonal manufacturers and airlines	1 original 2 certified true copies	Applicant
Formula of Manufacture or Conversion, if applicable	3 certified true copies	Industrial Technology Development Institute, Department of Science and Technology

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit hard copies of the application and other documentary requirements to the CCC.	1. Receive, record, and forward the application to the WDRD or equivalent office.	None	1 hour	Customs Service Officer, CCC Clerk, Office of the District Collector Clerk, Office of the Deputy Collector for Operations or equivalent office
	2. Receive, record, and review the application documents, and	None	3 days	Clerk, WDRD or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	issue a Memorandum to the WID or equivalent office for inspection of the proposed warehouse, and to various offices concerned for issuance of Clearance of No Accountability or Derogatory Information.			Chief, WDRD or equivalent office
	3. Conduct inspection of the proposed warehouse.	None	7 days in total	Warehouse Inspector, WID or equivalent office
	4. Issue Clearance of No Accountability or Derogatory Information.	None		Director, Collection Service District Commander, ESS Station Chief, CIIS Chief, LBD or equivalent office Chief, Bonds Division or equivalent office Chief, Operating Division Concerned or equivalent office
	5. Prepare and submit the inspection report to the WDRD or equivalent office.	None		Warehouse Inspector, WID or equivalent office Chief, WID or equivalent office
	6. Receive the Inspection Report and Clearance of No Accountability	None		Clerk, WDRD or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	or Derogatory Information.			
	7. Review and prepare Disposition Form (DF) with recommendation for approval/ disapproval of the application.	None	2 days	Chief, WDRD or equivalent office
	8. Forward the DF, together with the application folder, to the Office of the Deputy Collector for Operations or equivalent office.	None	15 minutes	Clerk, WDRD or equivalent office
	9. Receive, review, and recommend approval/ disapproval of the application.	None	4 days	Deputy Collector for Operations District Collector
	10. Transmit the documents to the Office of the Deputy Commissioner, AOCG.	None	Time varies based on the proximity to the Central Office For Metro Manila Collection Districts – 2 hours For other Luzon, Visayas, and Mindanao Collection Districts – 7 days	Clerk, Office of the District Collector
	11. Receive the application forwarded by the District Collector bearing his/her comments and recommendations and forward to the CBWC Secretariat.	None	35 minutes	Administrative Officer, AOCG
	12. Assign an Officer-on-Case.	None	1 day	Secretariat, CBWC
	13. Evaluate the application and submit a report to the CBWC.	None	6 days	Officer-on-Case

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	14. Deliberate the application evaluated by the Officer-on-Case and prepare Resolution for signature of the CBWC members.	None	12 days	CBWC
	15. Prepare the Certificate of Authority to Operate for recommendation of the Deputy Commissioner, AOCG.	None	7 days	Secretariat, CBWC
	16. Recommend approval to the Commissioner.	None	3 days	Deputy Commissioner, AOCG
	17. Approve/ Disapprove the application.	None	7 days	Commissioner
	18. Transmit the approved/ disapproved Certificate of Authority to Operate to the Collection District concerned.	None	Time varies based on the proximity from the Central Office For Metro Manila Collection Districts – 2 hours For other Luzon, Visayas, and Mindanao Collection Districts – 7 days	Secretariat, CBWC Liaison Officer, CRMD
Receive the Certificate of Authority to Operate.	19. Receive the approved/ disapproved Certificate of Authority to Operate and release to the client.	None	5 minutes	Clerk, Operating Division concerned or equivalent office Customs Service Officer, CCC
END OF TRANSACTION				
Note: In case there are deficiencies noted, the applicant shall be given fifteen (15) days upon receipt of Notice of Deficiency to comply with the requirements subject to extension upon filing of a request and approval of the District Collector concerned.				

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Total		None	Metro Manila Collection Districts – 52 days, 5 hours, and 55 minutes Other Luzon, Visayas, and Mindanao Collection Districts – 66 days, 1 hour, and 55 minutes	

8. ACCREDITATION OF FACILITIES FOR CONDEMNATION

References: Customs Administrative Order (CAO) No. 03-2020 (Disposition of Seized, Abandoned and Forfeited Goods in Customs Custody); Customs Memorandum Order (CMO) No. 24-2021 (Rules and Regulations Implementing CAO No. 03-2020); CMO No. 07-2023 (Amendment of Paragraphs 7.2 and 7.3 of Section 7 of CMO 24-2021); CAO No. 02-2024 (Customs Dues, Fees, and Other Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Procedure for the accreditation of facilities that are authorized to dispose goods subject for condemnation

Office or Division	• Customer Care Center (CCC) • Office of the District Collector • Auction and Cargo Disposal Division (ACDD) or equivalent office • Collection Division or equivalent office • Composite Team • Condemnation Committee • Assessment and Operations Coordinating Group (AOCG)
Classification	Highly Technical
Type of Transaction	G2B – Government to Business
Who may avail	Accredited Service Contractors

Checklist of Requirements	Required copy/ies	Where to Secure?
Letter of Intent duly signed by the registered owner or authorized representative	1 original	Applicant
Company Profile	1 original	Applicant
List of Services offered	1 original	Applicant
Diagram of Operation for all services being offered	1 original	Applicant
Plant/Facility Layout	1 original	Applicant
Memorandum of Agreement with dumpsite owners/operators, if applicable	1 original	Applicant
Machineries, equipment, and other facilities owned and located at the facility/plant (with photos)	1 original	Applicant
Lease Agreements pertaining to machineries and equipment that are leased, if applicable	1 copy	Applicant
For corporate entities, Articles of Incorporation, By-Laws and latest General Information Sheet, duly received and stamped by the Securities and Exchange Commission (SEC)	1 certified true copy	SEC
For non-corporate entities, Certificate of Registration and List of Officers	1 certified true copy	Department of Trade and Industry
Current Mayor's/Business Permit	1 certified true copy	Local Government Unit (LGU)
Current Environmental Compliance Certificate and allied permits	1 certified true copy	Environment Management Bureau, Department of Environment and Natural Resources (DENR)

Checklist of Requirements	Required copy/ies	Where to Secure?
Current Transporter Registration Certificate, if applicable	1 certified true copy	Regional Office of the Environment Management Bureau, DENR
Current Sanitary Permit to Operate	1 certified true copy	LGU
Current City/Municipal Environmental Certificate	1 certified true copy	LGU
Duly stamped and received Income Tax Return for two years prior to the application, if applicable	1 certified true copy	Bureau of Internal Revenue (BIR)
Audited Financial Statement for two (2) years prior to the application, if applicable	1 copy	Accredited Service Contractors
Feasibility Studies, in lieu of Audited Financial Statements, for new companies	1 copy	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit documentary requirements and its attachments to the Office of the District Collector through CCC.	1. Receive submitted documents and its attachments and forward to ACDD or equivalent office.	None	20 minutes	Customs Service Officer, CCC Clerk, Office of the District Collector
	2. Review the submitted documents and its attachments. If in accord, create a composite team ¹ to conduct actual ocular inspection of the applicant's facility for approval of the District Collector. Issue Order of Payment.	None	1 day	Assigned Staff, ACDD or equivalent office
Pay the Accreditation Fee.	3. Collect payment and issue Official Receipt (OR).	Accreditation Fee - Php10,000.00 Documentary Stamps – Php265.00	1 hour	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
	4. Conduct ocular inspection of the applicant's	None	7 days	Composite Team

¹ The Composite Team shall be composed of officers from ACDD, Enforcement and Security Service, Customs Intelligence and Investigation Service, and Port Operations Service, AOCG.

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	facility and submit a comprehensive report indicating the evaluation on the capability of the applicant's facility to perform the services being offered. Recommend approval/ disapproval of the application to the Condemnation Committee.			
	5. Affix signature on the application and forward the application to the District Collector for indorsement.	None	1 day	Condemnation Committee
	6. Affix signature on the application and indorse the Certificate of Accreditation to the Deputy Commissioner, AOCG.	None	1 day	District Collector
	7. Transmit the application to the Deputy Commissioner, AOCG for final approval.	None	Time varies based on the proximity to the Central Office For Metro Manila Collection Districts – 2 hours For other Luzon, Visayas, and Mindanao Collection	Clerk, Office of the District Collector

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
			Districts – 7 days	
	8. Approve/disapprove the application.	None	1 day	Deputy Commissioner, AOCG
	9. Transmit the approved/disapproved application to the Collection District concerned.		Time varies based on the proximity from the Central Office For Metro Manila Collection Districts – 2 hours For other Luzon, Visayas, and Mindanao Collection Districts – 7 days	Clerk, Office of the Deputy Commissioner, AOCG
Receive the Certificate of Accreditation.	10. Issue the Certificate of Accreditation to the applicant.	None	1 day	Clerk, Office of the District Collector Customs Service Office
END OF TRANSACTION				
Note: In cases where the application was disapproved due to lack of requirements or inconsistencies in the documents submitted with the application, the applicant may be allowed to refile his application upon completion or correction of the necessary documents.				
Total		Php 10,265.00	For Metro Manila Collection Districts – 12 days, 5 hours, and 20 minutes For other Luzon, Visayas and Mindanao Collection Districts – 26 days, 1 hour, and 20 minutes	

II. IMPORT

9. CLEARANCE AND RELEASE OF GOODS FOR IMPORTATION UNDER FORMAL ENTRY

References: Republic Act (RA) No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA); Customs Memorandum Order (CMO) No. 19-2007 (Lodgment of Entries through Value-Added Service Provider (VASP)); CMO No. 16-2011 (Guidelines in the Implementation and Application of Executive Orders Modifying the Rates of Duty of Certain Imported Articles as Provided for Under the Tariff and Customs Code of 1978, as Amended in Order to Implement the Philippine Schedule of Tariff Reduction on Articles Included in Free Trade Agreements such as the ASEAN Trade in Goods Agreement, ASEAN-China Free Trade Agreement, ASEAN-Korea Free Trade Agreement, ASEAN-Japan Comprehensive Economic Partnership Agreement, ASEAN Australia New Zealand Free Trade Agreement, Japan-Philippines Economic Partnership Agreement, and ASEAN-India Free Trade Agreement); Customs Administrative Order (CAO) No. 09-2020 (Clearance Procedures for Goods Entered for Consumption under the Formal Entry Process); CMO No. 08-2020 (Guidelines in the implementation of Zero Contact Policy at the Assessment Offices in the Bureau of Customs); CMO No. 21-2020 (Enhanced Cargo Selectivity System); OCOM Memo No. 179-2020 (Implementation of Orange Lane); CMO No. 25-2021 (Implementation of the Automated Routing and Monitoring System for Goods Declaration); OCOM Memo No. 27-2021 (Mandating the Exclusive Use of the Customer Care Portal System for All Goods Declarations); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

All goods declaration for consumption, except those cleared through informal entry process, shall be cleared through the formal entry process pursuant to Section 402 of the CMTA.

Office or Division	• Entry Processing Division (EPD) or equivalent office • Formal Entry Division (FED) or equivalent office • X-ray Inspection Project (XIP) • Customs Intelligence and Investigation Service (CIIS) • Enforcement and Security Service (ESS) • Collection Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	Accredited Importers and Authorized Accredited Customs Brokers

Checklist of Requirements	Required copy/ies	Where to Secure?
Duly accomplished Single Administrative Document (SAD)	1 original	Bureau of Customs (BOC) through the VASP
Notarized Revised Supplemental Declaration on Valuation Form	1 original	Importer (Form can be downloaded from the BOC Official website – www.customs.gov.ph)
Duly endorsed Bill of Lading or Air Waybill	1 original	Carrier/Shipping Lines/Forwarder
Commercial Invoice	1 original	Shipper and/or Supplier
Packing List	1 original	Shipper and/or Supplier
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	1 original	Appropriate Regulatory Government Agency
Additional documents and/or explanation or evidence of sales if the Customs Operations Officer (COO) III or V has reason to doubt the truth	1 certified true copy or Apostilled Document	Exporter or Supplier, Consignee's Bank, Importer, Broker, Government Agency, or Authorized Representative

Checklist of Requirements	Required copy/ies	Where to Secure?
or accuracy of the declared value (Section 707 of the CMTA)		
Certificate of Origin, if applicable	1 original	Shipper

9.1. GREEN AND YELLOW LANE

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Note: Client should comply with the submission of hard copies of the original documents within forty-eight (48) hours from filing, pursuant to CMO No. 09-2022.				
Lodge SAD thru BOC-accredited VASP and create a ticket in the CCPS.	1. Check the completeness of the documents uploaded in the CCPS. If in order, forward the ticket to the assigned COO III.	None	10 minutes	Document Processor, EPD or equivalent office
	2. Verify and evaluate the submitted documents in the portal against the SAD, and lodged duties, taxes, and other charges in the Electronic to Mobile (E2M) System. If in order, register the SAD, fill out the Inspection Act in the E2M System, indicating the findings, and forward the ticket to the assigned COO V. Note: For shipments selected under the Green Lane, the status is automatically updated to "For Payment in the Bank" in the E2M System. Subsequently, the system automatically transmits the release instructions to the terminal operator, authorizing the release of the shipment.	None	30 minutes	COO III, FED or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Note: Client should comply with the submission of hard copies of the original documents within forty-eight (48) hours from filing, pursuant to CMO No. 09-2022.				
	Despite this automation, a ticket is still created in the portal for COO III to check the completeness of the documentary requirements, including any required permits. If in order, it is forwarded to COO V for review.			
	3. Review the registered SAD and the Inspection Act filled-out by the COO III in the E2M System which will generate the Final Assessment Notice (FAN).	None	15 minutes	COO V, FED or equivalent office
Settle duties, taxes, and other charges at an Authorized Agent Bank (AAB), Digital Payment Platform, or directly with the BOC Collection Division or equivalent office of the Collection District concerned.	4. Automatically transmit the release instructions via Online Release System (OLRS) to the terminal facility, off-dock, or terminal Customs Facilities Warehouse (CFW) operator after system confirmation of settlement of duties, taxes, and other charges. Note: Completion of port clearance procedure involves additional steps with shipping lines and port operator.	Assessed duties, taxes, and other charges	Real-time	E2M System
END OF TRANSACTION				
Total	Assessed duties, taxes, and other charges		55 minutes	

9.2. ORANGE LANE

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Note: Client should comply with the submission of hard copies of the original documents within forty-eight (48) hours from filing, pursuant to CMO No. 09-2022.				
Lodge SAD thru BOC-accredited VASP and create a ticket in the CCPS.	1. Check the completeness of the documents uploaded in the CCPS. If in order, forward the ticket to the assigned COO III.	None	10 minutes	Document Processor, EPD or equivalent office
	2. Verify and evaluate the submitted documents in the portal against the SAD and lodged duties, taxes, and other charges in the E2M System. If in order, register the SAD, fill out the Inspection Act in the E2M System, indicating the findings, and forward the ticket to the assigned COO V.	None	30 minutes	COO III, FED or equivalent office
	3. Review the registered SAD and the Inspection Act filled out by the COO III in the E2M System which will generate the FAN.	None	15 minutes	COO V, FED or equivalent office
Settle duties, taxes, and other charges at an AAB, Digital Payment Platform, or directly with the Collection Division or equivalent office of the port concerned.	4. Automatically transmit the release instructions via OLRs to the terminal facility, off-dock, or terminal CFW operator after system confirmation of settlement of duties, taxes, and other charges.	Assessed duties, taxes, and other charges.	Real-time	E2M System
Book an appointment thru the Terminal Appointment Booking System	5. Conduct non-intrusive inspection.	None	30 minutes	Inspector, XIP

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Note: Client should comply with the submission of hard copies of the original documents within forty-eight (48) hours from filing, pursuant to CMO No. 09-2022.				
(port operator) for the pull out of the shipment for non-intrusive inspection. Coordinate with the port operator for the scheduling of physical examination.	a. If the scanned image appears to be regular, proceed to Agency Step No. 6. b. If the goods are marked "FOR VERIFICATION," inform the FED or equivalent office of the request for the conduct of physical examination and proceed to Agency Step No. 5.			
Witness the conduct of the physical examination.	5. Conduct physical examination.	None	2 hours	COO III, FED or equivalent office together with representatives from the XIP, CIIS, ESS, and Philippine Drug Enforcement Authority (PDEA)
	6. Lift the examination flag in the port operator's system. Note: Completion of port clearance procedure involves additional steps with shipping lines and port operator.	None	5 minutes	Inspector, XIP
END OF TRANSACTION				
Total	Assessed duties, taxes, and other charges	3 hours and 30 minutes		

9.3. RED LANE

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Note: Client should comply with the submission of hard copies of the original documents within forty-eight (48) hours from filing, pursuant to CMO No. 09-2022.				
Lodge SAD thru BOC-accredited VASP and create a ticket in the CCPS.	1. Check the completeness of the documents uploaded in the	None	10 minutes	Document Processor, EPD or

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Note: Client should comply with the submission of hard copies of the original documents within forty-eight (48) hours from filing, pursuant to CMO No. 09-2022.				
	CCPS. If in order, forward the ticket to the assigned COO III.			equivalent office
	2. Verify and evaluate the submitted documents in the portal against the SAD and lodged duties, taxes, and other charges in the E2M System. If in order, register the SAD, fill out the Inspection Act in the E2M System, indicating the findings, and forward the ticket to the assigned COO V.	None	30 minutes	COO III, FED or equivalent office
	3. Review the registered SAD and the Inspection Act filled out by the COO III in the E2M System which will generate the FAN.	None	15 minutes	COO V, FED or equivalent office
Settle duties, taxes, and other charges at an Authorized Agent Bank, Digital Payment Platform, or directly with the Collection Division or equivalent office of the port concerned.	4. Automatically transmit the release instructions via OLRs to the terminal facility, off-dock, or terminal CFW operator after system confirmation of settlement of duties, taxes, and other charges.	Assessed duties, taxes, and other charges.	Real-time	E2M System
Coordinate with the port operator for scheduling of physical examination.	5. Conduct non-intrusive inspection and physical examination.	None	2 days	Inspector, XIP and COO III, FED or equivalent office together with representatives from CIIS, ESS, and PDEA
	6. Lift the examination flag in	None	5 minutes	Inspector, XIP

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Note: Client should comply with the submission of hard copies of the original documents within forty-eight (48) hours from filing, pursuant to CMO No. 09-2022.				
	the port operator's system. Note: Completion of port clearance procedure involves additional steps with shipping lines and port operator.			
END OF TRANSACTION				
Total	Assessed duties, taxes, and other charges		2 days and 1 hour	

10. CLEARANCE AND RELEASE OF GOODS FOR WAREHOUSING

References: Customs Administrative Order (CAO) No. 01-2022 (Customs Bonded Warehouse (CBWs); CAO No. 03-2022 (Revised Rules and Regulations on the Establishment, Supervision, Operation and Control of CBWs); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

This shall cover the clearance procedure for goods entered for warehousing.

Office or Division	- Customer Care Center (CCC) - Operating Division (Miscellaneous Manufacturing Bonded Warehouse Division, Garments and Textile Manufacturing Bonded Warehouse Division, Customs Common Bonded Warehouse Division, Public-Private Bonded Warehouse Division, Customs Bonded Warehouse Division, Special Warehouse) or equivalent office - Warehousing Assessment Division (WAD) or equivalent office - Customs Container Control Division (CCCD) or equivalent office - Collection Division or equivalent office - Bonds Division or equivalent office - X-ray Inspection Project (XIP)
Classification	Simple
Type of Transaction	G2B – Government to Business
Who may avail	CBW Operator and Airline Catering Bonded Warehouse

Checklist of Requirements	Required copy/ies	Where to Secure?
Warehousing Single Administrative Document (WSAD)	1 original	Value Added Service Provider (VASP)
Temporary Assessment Notice	1 original	Freight Forwarder/Shipping Lines/Airline Company, whichever is applicable
Air Waybill/ Bill of Lading	1 original	Airline Company/Shipping Lines
Commercial Invoice	1 original	Supplier Abroad
Packing List	1 original	Supplier Abroad
General Warehousing Bond	1 original	Bonds Division or equivalent office
Transfer Note/Boatnote	1 original	CBW
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	1 original	Appropriate Regulatory Government Agency
Pre-WSAD evaluated by Account Officer	1 original	Account Officer, Operating Division concerned or equivalent office

10.1. FOR GREEN AND YELLOW SELECTIVITIES

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Note: Client should comply with the submission of hard copies of the original documents within two (2) working days from filing, pursuant to CMO No. 09-2022.				
Lodge WSAD thru BOC-accredited VASP and create ticket in the	1. Retrieve ticket and check the completeness of documents and its	None	15 minutes	Customs Service Officer, CCC

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Customer Care Portal System (CCPS). Submit the hard copies of the documents to CCC.	attachments, and forward to the Account Officer, Operating Division concerned or equivalent office.			
	2. Receive and validate the goods to be entered under warehousing procedure if included in the list of importable and within allowable limit based on the approved Statement of Monthly Raw Material Import Requirement (SMRMIR). Forward the ticket to Chief, WAD or equivalent office.	None	25 minutes	Account Officer, Operating Division concerned or equivalent office
	3. Assign WSAD and ticket to Customs Operations Officer (COO) III.	None	5 minutes	Chief, WAD or equivalent office
	4. Retrieve the ticket and evaluate the WSAD and its supporting documents. a. If the goods are included in the approved SMRMIR, proceed to Agency Step No. 5. b. If the goods are not included in the approved SMRMIR, require the payment of duties and taxes and issue Order of Payment.	None	3 hours	COO III, WAD or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	5. Register the WSAD in the E2M system and accomplish the inspection act. Refer to COO V for final assessment.	None	20 minutes	COO III, WAD or equivalent office
	6. Conduct final assessment. Verify the booking in the Electronic Tracking of Containerized Cargo (E-TRACC) System, if applicable.	None	15 minutes	COO V, WAD or equivalent office
Pay the assessed duties, taxes, and other charges, if applicable.	7. Collect payment and issue Official Receipt (OR).	Assessed duties, taxes, and other charges	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
	8. Transmit the WSAD to Bonds Division or equivalent office.	None	1 hour	Clerk, WAD or equivalent office
	9. Charge duties and taxes to the general warehousing bonds posted through Automated Bonds Management System.	None	2 hours	Bonds Examiner, Bonds Division or equivalent office
	10. Forward to the Operating Division concerned or equivalent office.	None	30 minutes	Clerk, Bonds Division or equivalent office
	11. Issue Mission Order and Transfer Note/Boatnote for underguarding, and release warehousing goods from Customs Facilities and Warehouses (CFW) to CBW.	None	1 hour	Assigned Staff, Operating Division concerned or equivalent office
	12. Underguard the warehousing goods to the	None	Varies depending on the	Customs Guard, Operating

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Bonded Warehouse. For seaport, affix Electronic Customs Seal at the arriving station prior departure.		location of the CBW	Division or equivalent office Loading Inspector, CCCD or equivalent office
Receive the Mission Order and acknowledge Transfer Note/Boatnote.	13. Receive warehousing goods at CBW.	None	15 minutes	Customs Warehouseman, Operating Division or equivalent office
END OF TRANSACTION				
Total		Assessed duties, taxes, and other charges, if any	9 hours and 15 minutes	

10.2. FOR ORANGE AND RED SELECTIVITIES

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Note: Client should comply with the submission of hard copies of the original documents within two (2) working days from filing, pursuant to CMO No. 09-2022.				
Lodge WSAD thru BOC-accredited VASP and create ticket in the CCPS. Submit the hard copies of the documents to CCC.	1. Retrieve ticket and check the completeness of the documents and its attachments and forward to the Account Officer, Operating Division concerned or equivalent office.	None	15 minutes	Customs Service Officer, CCC
	2. Receive and validate the goods to be entered under warehousing procedure if included in the list of importable and within allowable limit based on the approved SMRMIR. Forward the ticket to Chief, WAD or equivalent office.	None	25 minutes	Account Officer, Operating Division concerned or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	3. Assign WSAD and ticket to COO III.	None	5 minutes	Chief, WAD or equivalent office
	4. Retrieve the ticket and evaluate the WSAD and its supporting documents. a. If the goods are included in the approved SMRMIR, proceed to Agency Step No. 5. b. If the goods are not included in the approved SMRMIR, require the payment of duties and taxes and issue Order of Payment.	None	3 hours	COO III, WAD or equivalent office
	5. Register the WSAD in the E2M system, and forward to Inspector, XIP.	None	20 minutes	COO III, WAD or equivalent office
Coordinate with the XIP on the schedule of non-intrusive inspection.	6. Conduct non-intrusive inspection. For orange, a. If scanned image appears to be regular, proceed to Agency Step No. 8. b. If scanned image is marked as 'SUSPECT,' forward to COO III for the conduct physical examination.	None	2 hours	Inspector, XIP
Witness the conduct of physical examination.	7. Conduct physical examination.	None	2 hours	COO III, WAD or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Prepare the examination report and inspection act at E2M system. Refer to COO V for final assessment.			
	8. Conduct final assessment. Verify the booking in the E-TRACC System, if applicable.	None	15 minutes	COO V, WAD or equivalent office
Pay assessed duties, taxes, and other charges, if applicable.	9. Collect payment and issue OR.	Assessed duties, taxes, and other charges	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
	10. Transmit the WSAD to Bonds Division or equivalent office.	None	1 hour	Clerk, WAD or equivalent office
	11. Charge duties and taxes to the general warehousing bonds posted through Automated Bonds Management System.	None	2 hours	Bonds Examiner, Bonds Division or equivalent office
	12. Forward to the Operating Division concerned or equivalent office.	None	30 minutes	Clerk, Bonds Division or equivalent office
	13. Issue Mission Order and Transfer Note/Boatnote for underguarding, and release warehousing goods from CFW to CBW.	None	1 hour	Assigned Staff, Operating Division concerned or equivalent office
	14. Underguard the warehousing goods to the Bonded Warehouse. For seaport, affix Electronic	None	Varies depending on the location of the CBW	Customs Guard, Operating Division or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Customs Seal at the arriving station prior departure.			
Receive Mission Order and acknowledge Transfer Note/Boatnote.	15. Receive warehousing goods at CBW.	None	15 minutes	Customs Warehouseman, Operating Division or equivalent office
END OF TRANSACTION				
Total		Assessed duties, taxes, and other charges, if any	13 hours and 15 minutes	

11. CLEARANCE OF CONSOLIDATED SHIPMENTS OF BALIKBAYAN BOXES UNDER INFORMAL IMPORT DECLARATION AND ENTRY

References: Customs Administrative Order (CAO) No. 01-2018 (Amended Rules on Consolidated Shipment of "Balikbayan Boxes"); Customs Memorandum Order (CMO) 18-2018 (Guidelines on the Implementation of CAO No. 01-2018); CAO No. 02-2021 (Clearance of Goods Under the Informal Entry Process); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

This process involves the clearance of consolidated balikbayan box shipments arriving at any port of entry, intended for families or relatives of qualified Filipinos abroad, as stipulated under Section 800(g) of the Customs Modernization and Tariff Act.

Office or Division	- Entry Processing Division (EPD) or equivalent office - Informal Entry Division (IED) or equivalent office - Collection Division or equivalent office - X-ray Inspection Project (XIP)
Classification	Simple
Type of Transaction	G2B – Government to Business
Who may avail	International Freight Forwarder/De-consolidator Accredited by Fair Trade Enforcement Bureau-Department of Trade and Industry, Licensed Customs Broker, or their Authorized Representative

Checklist of Requirements	Required copy/ies	Where to Secure?
Notarized and duly accomplished Informal Import Declaration and Entry with Documentary Stamps (BC Form No. 177)	1 original set	Collection Division or equivalent office
Notarized Permit to Deliver Imported Goods (BC Form No. 194)	1 original set	Collection Division or equivalent office
Packing List	1 original	Consolidator/Sender
Bill of Lading	1 original	Shipping Lines
Commercial Invoice	1 original	Consolidator/Sender
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	1 original	Appropriate Regulatory Government Agency
Cargo Manifest	1 original	Consolidator or De-consolidator

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Create a ticket in the Customer Care Portal System (CCPS) and upload documentary requirements.	1. Verify the completeness of the documents and forward to Customs Operations Officer (COO) V, IED or equivalent office.	None	30 minutes	Document Processor, EPD or Clerk, IED or equivalent office
	2. Tag container numbers for non-intrusive inspection and assign ticket to COO III for evaluation.	None	15 minutes	COO V, IED or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	3. Evaluate and verify the submitted documents, assess the duties, taxes, and other charges, and prepare the Order of Payment ² .	None	45 minutes	COO III, IED or equivalent office
	4. Review the findings of COO III and conduct final assessment.	None	30 minutes	COO V, IED or equivalent office
Settle duties, taxes, and other charges at an Authorized Agent Bank or directly with the Collection Division or equivalent office of the Collection District concerned.	5. Collect payment and issue Official Receipt (OR).	Assessed duties, taxes, and other charges	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent Office
Submit the OR to the IED for verification.	6. Verify the OR presented by the declarant and/or customs broker.	None	10 minutes	COO V, IED or equivalent office
	7. Perform manual discharge in the Electronic-to-Mobile System and forward to XIP.	None	30 minutes	Chief, IED or equivalent office
Coordinate with the XIP for scheduling of the non-intrusive inspection.	8. Conduct mandatory x-ray inspection for all consolidated balikbayan shipments. Note: If the X-ray image is marked as "SUSPECT" with the annotation "For Verification," a physical inspection will be performed on the designated area by COO III. If x-ray image is marked "cleared", the assigned x-ray inspector shall untag the container number. Completion of port clearance procedure involves additional	None	90 minutes	Inspector, XIP

² In cases where a valid Tax Exemption Indorsement (TEI) from the Department of Finance is presented, assessment and collection of duties and taxes shall not be required. An Order of Payment shall be issued only in the absence of a duly presented TEI.

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	steps with shipping lines and port operator.			
END OF TRANSACTION				
Total		Assessed duties, taxes, and other charges	4 hours and 20 minutes	

12. CLEARANCE OF SINGLE CONSIGNEE SHIPMENT OF RETURNING RESIDENT AND RETURNING OVERSEAS FILIPINO WORKERS UNDER INFORMAL IMPORT DECLARATION AND ENTRY

References: Customs Memorandum Order No. 15-2017 (Guidelines on the Implementation of Customs Administrative Order (CAO) No. 06-2016 on Conditionally Tax and/or Duty-exempt Importation of Returning Residents and Returning Overseas Filipino Workers (OFWs); CAO No. 02-2021 (Clearance of Goods Under the Informal Entry Process); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

This process involves the clearance of single consignee shipments of returning residents and OFWs arriving at any port of entry, intended for personal and household effects as stipulated under Section 800(f) of the Customs Modernization and Tariff Act.

Office or Division	• Entry Processing Division (EPD) or equivalent office • Informal Entry Division (IED) or equivalent office • X-Ray Inspection Project (XIP) • Collection Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen
Who may avail	Returning Residents and Returning OFWs

Checklist of Requirements	Required copy/ies	Where to Secure?
Notarized and duly accomplished Informal Import Declaration and Entry with Documentary Stamps (BC Form No. 177)	1 original set	Collection Division or equivalent office
Notarized Permit to Deliver Imported Goods (BC Form No. 194)	1 original set	Collection Division or equivalent office
Packing List	1 original	Sender
Bill of Lading	1 original	Shipping Lines
Commercial Invoice	1 original	Sender
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	1 original	Appropriate Regulatory Government Agency

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Create a ticket in the Customer Care Portal System (CCPS) and upload documentary requirements.	1. Verify the completeness of the documents and forward to Customs Operations Officer (COO) V, IED or equivalent office.	None	30 minutes	Document Processor, EPD or Clerk, IED or equivalent office
	2. Tag container numbers for non-intrusive inspection and assign ticket to COO III for evaluation.	None	15 minutes	COO V, IED or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	3. Evaluate and verify the submitted documents, and forward to XIP.	None	30 minutes	COO III, IED or equivalent office
Coordinate with the XIP for scheduling of the non-intrusive inspection.	4. Conduct mandatory x-ray inspection for all containerized shipments. Note: If the X-ray image is marked as "Suspect" with the annotation "For Verification," a physical inspection will be performed by COO III on the designated area. If x-ray image is marked "cleared", the assigned x-ray inspector shall untagged the container number.	None	90 minutes	Inspector, XIP
	5. Assess duties, taxes, and other charges and prepare the Order of Payment ³ .	None	30 minutes	COO III, IED or equivalent office
	6. Review the findings of COO III and conduct final assessment.	None	30 minutes	COO V, IED or equivalent office
Settle duties, taxes, and other charges at an Authorized Agent Bank or directly with the Collection Division or equivalent office of the Collection District concerned.	7. Collect payment and issue Official Receipt (OR).	Assessed duties, taxes, and other charges	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent Office
Submit the OR to the IED for verification.	8. Verify the OR presented by the declarant and/or customs broker.	None	10 minutes	COO V, IED or equivalent office

³ In cases where a valid Tax Exemption Indorsement (TEI) from the Department of Finance is presented, assessment and collection of duties and taxes shall not be required. An Order of Payment shall be issued only in the absence of a duly presented TEI.

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	9. Perform manual discharge in the Electronic-to-Mobile System. Note: Completion of port clearance procedure involves additional steps with shipping lines and port operator.	None	30 minutes	Chief, IED or equivalent office
END OF TRANSACTION				
Total		Assessed duties, taxes, and other charges	4 hours and 35 minutes	

13. CLEARANCE OF GOODS FOR IMPORTATION WITH FREE ON BOARD OR FREE CARRIER VALUE OF LESS THAN FIFTY THOUSAND PESOS (Php50,000.00) UNDER INFORMAL ENTRY PROCESS (SINGLE ADMINISTRATIVE DOCUMENT (SAD) FOR SMALL VALUE IMPORTER (SVI))

References: Customs Memorandum Order No. 6-2020 (Automated Clearance Procedures for Commercial Goods under the Informal Entry Process); Customs Administrative Order (CAO) No. 2-2021 (Clearance of Goods Under the Informal Entry Process); CAO No. 02-2024 (Customs Dues, Fees, and Charges)

Goods of a commercial nature with Free on Board or Free Carrier value of less than fifty thousand pesos (Php50,000.00) shall be cleared through an informal entry process pursuant to Section 402 of Republic Act No. 10863, otherwise known as the Customs Modernization Act.

Office or Division	• Entry Processing Division (EPD) or equivalent office • Informal Entry Division (IED) or equivalent office • Customs Intelligence and Investigation Service (CIIS) • Collection Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government
Who may avail	Accredited Importers (SVI and Regular Importers) and Licensed Customs Brokers or Authorized Representatives

Checklist of Requirements	Required copy/ies	Where to Secure?
SAD	1 original	Bureau of Customs/Value Added Service Provider
Packing List	1 original	Country of Origin/Shipper/Sender
Bill of Lading	1 original	Shipping Lines
Commercial Invoice	1 original	Country of Origin/Shipper
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	1 original	Appropriate Regulatory Government Agency

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Note: If SVI is not yet included in the Liquidation and Billing System, submission of hard copies of original documents should be done within three (3) days from the online filing of goods declaration, pursuant to OCOM Memorandum No. 115-2020.				
Create a ticket in the Customer Care Portal System (CCPS).	1. Verify the completeness of the documents and forward to Customs Operations Officer (COO) V, IED or equivalent office.	None	30 minutes	Document Processor, EPD or Clerk, IED or equivalent office
	2. Assign ticket to COO III for evaluation.	None	5 minutes	COO V, IED or equivalent office
	3. Evaluate and verify the submitted documents.	None	30 minutes	COO III, IED or equivalent office
Witness the conduct of the	4. Conduct a mandatory	None	90 minutes	COO III, IED or equivalent

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
physical examination process.	physical examination at Container Freight Station (CFS).			office with representatives from CIIS, Philippine Drug Enforcement Agency (PDEA), and Wharfinger assigned at CFS
	5. Assess the duties, taxes, and other charges, prepare the Order of Payment, and forward to COO V for approval through the CCPS.	None	30 minutes	COO III, IED or equivalent office
	6. Review the findings of COO III, re-route the entry to GREEN, and issue Final Assessment Notice.	None	30 minutes	COO V, IED or equivalent office
Settle duties, taxes, and other charges at an Authorized Agent Bank or directly with the Collection Division or equivalent office of the Collection District concerned.	7. Collect payment and issue Official Receipt (OR).	Assessed duties, taxes, and other charges	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent Office
Submit the OR to the IED for verification.	8. Verify the OR presented by the declarant and/or customs broker.	None	5 minutes	COO V, IED or equivalent office
	9. Perform manual discharge in the Electronic-to-Mobile System. Note: Completion of port clearance procedure involves additional steps with shipping lines and operator.	None	30 minutes	Chief, IED or equivalent office
END OF TRANSACTION				
Total		Assessed duties, taxes, and other charges	4 hours and 20 minutes	

14. CLEARANCE OF RELIEF CONSIGNMENT

References: Joint Administrative Order (JAO) No. 01-2020 (Clearance of Relief Consignments Entered During a State of Calamity); OCOM Memorandum No. 53-2020 (Provisional Goods Declaration for Relief Consignment Under a State of Calamity); Customs Administrative Order (CAO) No. 02-2021 (Clearance of Goods Under the Informal Entry Process); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2025)

Goods such as food, medicine, equipment, and materials for shelter, donated or leased to government institutions and accredited private entities for free distribution or use by victims of calamities, shall be treated as relief consignments in accordance with Section 120 of the Customs Modernization and Tariff Act.

Section 121 of the same Act further provides that relief consignments imported during a state of calamity, and intended for use in specific calamity areas, shall be exempt from duties and taxes.

Office or Division	• Informal Entry Division (IED) or equivalent office • Entry Processing Division (EPD) or equivalent office • Collection Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government
Who may avail	Qualified Donee ⁴ , Licensed Customs Brokers, and/or Authorized representatives

Checklist of Requirements	Required copy/ies	Where to Secure?
Notarized and duly accomplished Informal Import Declaration and Entry with Documentary Stamps (BC Form No.177)	1 original set	Collection Division or equivalent office
Notarized Permit to Deliver Imported Goods (BC Form No. 194) (for seaport process); Gate Pass (BC Form No. 201) (for airport process)	1 original set	Collection Division or equivalent office
Packing List	1 original	Consolidator/Sender/ Shipper
Bill of Lading/Air Waybill	1 original	Shipping Lines/Airline Operator
Invoice	1 original	Consolidator/Sender/Donor/ Shipper
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if required	1 original	Appropriate Regulatory Government Agency
Tax Exemption Indorsement	1 original	Tax Exempt Division endorsed by the Department of Finance
Other supporting documents: a. Deed of Donation and /or Letter of Intent b. Deed of Acceptance	1 original (each document)	a. Donor b. Donee/Consignee

⁴ Shall refer to any government institution, or private entity duly registered, licensed or accredited by the appropriate government agencies such as Department of Social Welfare and Development (DSWD), Department of Foreign Affairs (DFA), Department of Health (DOH) and Office of the Civil Defense (OCD), to accept relief consignments and conduct relief operations. **The donee shall be considered as the consignee.**

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Note: Submission of hard copies of the original documents should be done within three (3) days from the online filing of goods declaration, pursuant to OCOM Memorandum No. 115-2020.				
Create a ticket in the Customer Care Portal System (CCPS), and upload documentary requirements.	1. Verify the completeness of the documents, and forward to Customs Operations Officer (COO) V, IED or equivalent office.	None	30 minutes	Document Processor, EPD or Clerk, IED or equivalent office
	2. Assign ticket to COO III for evaluation.	None	5 minutes	COO V, IED or equivalent office
	3. Evaluate and verify the submitted documents and prepare the Order of Payment for other charges.	None	30 minutes	COO III, IED or equivalent office
	4. Review the findings of COO III and conduct final assessment.	None	30 minutes	COO V, IED or equivalent office
Settle Import Processing Charge (IPC), Documentary Stamps, Container Security Fee (CSF) at an Authorized Agent Bank or directly with the Collection Division or equivalent office of the Collection District concerned.	5. Collect payment and issue Official Receipt (OR).	IPC rates provided under CAO No. 02-2025 Documentary Stamps – Php 130.00 CSF: a. 20ft container – 5\$ x exchange rate b. 40ft container – 10\$ x exchange rate	10 minutes	National Collecting Officer/ Cashier's Office or Collection Division or equivalent Office
Submit the OR to the IED for verification.	6. Verify the OR presented by the declarant and/or customs broker.	None	10 minutes	COO V, IED or equivalent office
	7. Perform manual discharge in the Electronic-to-Mobile System.	None	30 minutes	Chief, IED or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Note: Completion of port clearance procedure involves additional steps with shipping lines and port operator.			
END OF TRANSACTION				
Note: Examination of goods may only be allowed in exceptional circumstances such as when a shipment is covered by an Alert Order. Non-intrusive inspection may also be conducted when a shipment is the subject of a derogatory information.				
Total		Php130.00 + IPC + CSF	2 hours and 25 minutes	

15. CLEARANCE AND RELEASE OF EXPRESS SHIPMENT UNDER INFORMAL ENTRY – SINGLE ADMINISTRATIVE DOCUMENT

References: Customs Administrative Order (CAO) No. 05-2020 (Customs Clearance Procedures on Express Shipments) and Customs Memorandum Order No. 9-2021 (Guidelines in the Implementation of CAO No. 05-2020 on Customs Clearance Procedures on Express Shipments)

Express shipment under Informal Entry shall refer to shipments with value of more than ten thousand pesos (Php10,000.00) but less than fifty thousand pesos (Php50,000.00).

Office or Division	• Entry Processing Division (EPD) or equivalent office • Assessment Division or equivalent office • X-ray Inspection Project (XIP) • Customs Bonded Warehouse Division (CBWD) or equivalent office
Classification	Simple
Type of Transaction	G2B – Government to Business
Who may avail	Air Express Cargo Operator

Checklist of Requirements	Required copy/ies	Where to Secure?
Single Administrative Document (SAD)	1 photocopy	Air Express Cargo Operator
Temporary Assessment Notice	1 photocopy	Air Express Cargo Operator
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods	1 original	Appropriate Regulatory Government Agency
Air Waybill	1 original	Air Express Cargo Operator
Commercial Invoice	1 original	Air Express Cargo Operator
Packing List, if any	1 original	Air Express Cargo Operator

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the pre-lodged Informal Entry – SAD (IE-SAD) and other supporting documents.	1. Receive and check the pre-lodged IE-SAD and other supporting documents and forward to Customs Operations Officer (COO) III.	None	5 minutes	Document Processor, EPD or equivalent office
	2. Review and verify the pre-lodged IE-SAD and other supporting documents, including the declaration of the value, Harmonized System (HS) Code, freight, and other charges. a. If there are no findings, proceed to Agency Step No. 4. b. If with findings of discrepancy in the	None	12 minutes	COO III, Assessment Division or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	documents, proceed to Agency Step No. 3.			
Witness the conduct of the physical examination.	3. Conduct physical examination upon arrival of the cargo/parcel. Note: If there is discrepancy on valuation, tariff classification, and/or clerical error as stated in Agency Step No. 2, subject shipment to Post-Entry Modification by the COO V.	None	25 minutes	COO III, Assessment Division or equivalent office
	4. Review and validate the findings of COO III. Perform Post-Entry Modification, if warranted.	None	10 minutes	COO V, Assessment Division or equivalent office
Prepare shipments at the X-Ray Conveyor/Machine.	5. Conduct non-intrusive inspection upon arrival. a. If scanned image is marked as "SUSPECT," forward to COO III for physical examination. b. If scanned image appears to be regular, proceed to Agency Step No. 7.	None	20 minutes	Inspector, XIP
Witness the conduct of the physical examination.	6. Conduct physical examination. Note: If there is valuation discrepancy as stated in Agency Step 2, subject shipment to post-entry modification.	None	15 minutes	COO III, Assessment Division or equivalent office
	7. Clear the IE-SAD for release.	None	1 minute	COO III, Assessment Division or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				Inspector, XIP
Settle duties, taxes and other charges through the Pre-Payment Account at the Landbank of the Philippines. Receive the goods.	8. Validate the IE-SAD with the Online Release System and release the shipment.	None	5 minutes	Wharfinger, CBWD or equivalent office
END OF TRANSACTION				
Total		None	1 hour and 33 minutes	

16. CLEARANCE AND RELEASE OF EXPRESS SHIPMENT – CORRESPONDENCE AND DOCUMENTS

References: Customs Administrative Order (CAO) No. 05-2020 (Customs Clearance Procedures on Express Shipments); Customs Memorandum Order No. 09-2021 (Guidelines in the Implementation of CAO No. 05-2020 on Customs Clearance Procedures on Express Shipments); and CAO No. 02-2024 (Customs Dues, Fees, and Charges)

Correspondence and documents shall refer to those shipments which are business, inter-office, or personal (BIP) in nature and have no commercial value. Included under this category are diplomatic pouches with official seal.

Office or Division	- Collection Division or equivalent office - Entry Processing Division (EPD) or equivalent office - Assessment Division – Composite Units or equivalent office - X-ray Inspection Project (XIP) - Customs Bonded Warehouse Division (CBWD) or equivalent office
Classification	Simple
Type of Transaction	G2B – Government to Business
Who may avail	Air Express Cargo Operator

Checklist of Requirements	Required copy/ies	Where to Secure?
Consolidated Manifest for Documents and Correspondence	1 copy	Air Express Cargo Operator
Air Waybill	1 copy	Air Express Cargo Operator

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Purchase and accomplish the Gate Pass Form.	1. Collect payment and issue Gate Pass Form.	Php15.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Submit the accomplished Gate Pass Form to the EPD or equivalent office, together with Consolidated Manifest and Air Waybill.	2. Check and match the Gate Pass Form with the attached Consolidated Manifest and Air Waybill.	None	10 minutes	Document Processor, EPD or equivalent office
	3. Sign the Gate Pass Form and clear the documents and correspondence for non-intrusive inspection upon arrival.	None	10 minutes	Customs Operations Officer (COO) III and COO V, Assessment Division or equivalent office
	4. Conduct non-intrusive inspection.	None	20 minutes	Inspector, XIP

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	a. If scanned image is marked as "SUSPECT," forward to COO III for physical examination. b. If scanned image appears to be regular, proceed to Agency Step No. 6.			
Witness the conduct of physical examination.	5. Conduct physical examination.	None	15 minutes	COO III, Assessment Division or equivalent office
	6. Clear the documents and correspondence for release.	None	2 minutes	COO III, Assessment Division or equivalent office Inspector, XIP
Receive the documents and correspondence.	7. Validate the submitted processed Gate Pass with supporting documents and release the documents and correspondence.	None	3 minutes	Wharfinger, CBWD or equivalent office
END OF TRANSACTION				
Total		Php15.00	1 hour and 10 minutes	

17. CLEARANCE AND RELEASE OF EXPRESS SHIPMENT UNDER CONSOLIDATED INWARD FOREIGN CARGO MANIFEST (CIFCM)

References: Customs Administrative Order (CAO) No. 05-2020 (Customs Clearance Procedures on Express Shipments); and Customs Memorandum Order (CMO) 09-2021 (Guidelines in the Implementation of CAO No. 05-2020 on Customs Clearance Procedures on Express Shipments); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Express shipments which are freely importable (non-regulated) and with value not exceeding Php10,000.00.

Office or Division	- Collection Division or equivalent office - Entry Processing Division (EPD) or equivalent office - Assessment Division or equivalent office - X-ray Inspection Project (XIP) - Customs Bonded Warehouse Division (CBWD) or equivalent office
Classification	Simple
Type of Transaction	G2B – Government to Business
Who may avail	Air Express Cargo Operator

Checklist of Requirements	Required copy/ies	Where to Secure?
CIFCM	1 photocopy	Air Express Cargo Operator
Air Waybill	1 original	Air Express Cargo Operator
Commercial Invoice	1 original	Air Express Cargo Operator
Packing List, if any	1 original	Air Express Cargo Operator

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Purchase and accomplish the Gate Pass Form.	1. Collect payment and issue Gate Pass Form.	Php15.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Submit the accomplished Gate Pass Form and the detailed CIFCM and other supporting documents.	2. Receive and review the submitted CIFCM and other supporting documents. Note: If there is a discrepancy, with presence of regulated or restricted goods, or if the value exceeds De Minimis, subject the particular shipment/ air waybill to filing of individual goods declaration.	None	15 minutes	Document Processor, EPD or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	3. Conduct document examination.	None	45 minutes	Customs Operations Officer (COO) III, Assessment Division or equivalent office
	4. Review the document examination findings of COO III.	None	15 minutes	COO V, Assessment Division or equivalent office
Prepare CIFCM at the X-Ray Conveyor/ Machine.	5. Conduct non-intrusive inspection. a. If scanned image is marked as "SUSPECT," forward to COO III for physical examination. b. If scanned image appears to be regular, proceed to Agency Step No. 7.	None	20 minutes	Inspector, XIP
Witness the conduct of physical examination.	6. Conduct physical examination.	None	20 minutes	COO III, Assessment Division or equivalent office
	7. Clear the CIFCM.	None	1 minute	COO III, Assessment Division or equivalent office Inspector, XIP, if applicable
Pay the Import Processing Charge (IPC) and Documentary Stamps.	8. Issue Official Receipt (OR).	IPC rates provided under CAO No. 02-2025 Documentary Stamps – Php130.00	3 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Receive the goods.	9. Validate the submitted processed Gate	None	3 minutes	Wharfinger, CBWD or

CLIENT STEPS	AGENCY ACTIONS	FEE TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Pass with supporting documents and release the goods.			equivalent office
END OF TRANSACTION				
Total		Php145.00 + IPC rates under CAO No. 02-2025	2 hours and 12 minutes	

18. CLEARANCE AND RELEASE OF POSTAL ITEMS (EXPRESS MAIL SERVICE WINDOW)

References: Customs Administrative Order (CAO) No. 03-2017 (Clearance of Postal Items); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Postal item shall refer to anything dispatched under postal services including mail-letter post, parcel post, money orders, etc.

Office or Division	- Central Mail Exchange Center (CMEC) - Collection Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	Claimant/Owners/Authorized Representative

Checklist of Requirements	Required copy/ies	Where to Secure?
SMS Notification or Notice Card	1 original	PHLPost
Valid ID	2 original	Claimant
	2 original IDs of Authorized Representative and 2 original/printed copies from Claimant	Authorized Representative
Authorization Letter, if necessary	1 original	Authorized Representative
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	1 original of each	Appropriate Regulatory Government Agency
Proof of Payment	1 original	Claimant/Owners/Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Present SMS Notification or Notice Card and Valid ID to PHLPost.	1. Locate the parcel from the warehouse and forward the postal item to the designated examination area.	None	-	PHLPost
	2. Receive postal item from PHLPost.	None	2 minutes	Customs Operations Officer (COO) III, CMEC
	3. Conduct physical examination and appraisal of the postal item. a. If dutiable, compute for duties, taxes, and other charges and	None	20 minutes	COO III, CMEC

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	prepare BC Form 116. b. If regulated or restricted, require the submission of permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable. c. If prohibited goods recommends the issuance of warrant of seizure. d. If not dutiable, prohibited, and restricted, releases the postal item to the client/ representative			
Submit the required permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable.	4. Verify the submitted permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable.	None	10 minutes	COO III, CMEC
	5. Review the submitted permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable, and the findings of the Customs Examiner, and sign the Tentative Assessment Notice or Customs Declaration.	None	10 minutes	COO V, CMEC

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Pay for duties, taxes, and other charges.	6. Collect payment and issue Official Receipt (OR). Note: If the value of item is above Php5,000.00 but not more than Php10,000.00, the goods is not dutiable or taxable, but subject for payment of Import Processing Charge (IPC), Internal Revenue Stamp, and Customs Documentary Stamp.	Computed duties, taxes, and other charges + Documentary Stamps – Php130.00 Php255.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Present OR to the COO III and the Notice Card to the PHLPost representative and receive the postal item.	7. Validate the OR and release the postal item.	None	3 minutes	COO III, CMEC PHLPost representative
END OF TRANSACTION				
Total	Computed duties, taxes, and other charges + Php130.00 or Php255.00		55 minutes	

19. APPLICATION FOR THE RELEASE OF GOVERNMENT IMPORTATIONS UNDER DEFERRED PAYMENT SCHEME-TAX EXPENDITURE FUND (DPS-TEF) AND RADIO BROADCASTING AND CABLE/TV STATIONS AVAILING THE AIRTIME CREDITS

Reference: Department of Finance (DOF) – Department of Budget and Management (DBM) Joint Circular No. 001-2024

Process relative to the release of government importations covered by DOF–DBM Joint Circular No. 001-2024 under DPS-TEF and release of shipment under Presidential Decree No. 1362 of radio broadcasting and cable/TV stations availing the airtime credits/Certificate of Earned Tax Credit (CETC)

Office or Division	- Collection Service - Customer Care Center - Collection Performance and Evaluation Division (CPED) - Central Records Management Division (CRMD)
Classification	Simple
Type of Transaction	G2B – Government to Business G2G – Government to Government
Who may avail	Government Agencies (NGAs and GOCCs), Radio Broadcasting and Cable/TV Stations

Checklist of Requirements	Required copy/ies	Where to Secure?
Department of Finance Indorsement	1 original	Applicant
Notarized Certificate of Undertaking	1 original	Applicant
Notarized Certificate of Official Importation of concerned agency	1 original	Applicant
Statement of Account (Tentative)	1 original	Applicant
Memorandum of Agreement / Contract for the whole project from government agency	1 original	Applicant
Bill of Lading/Air Waybill	1 original	Applicant
Commercial Invoice/Packing List	1 original	Applicant
Single Administrative Document Entry	1 original	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Create a ticket through the Customer Care Portal System (CCPS) and submit the requirements to the Collection Service through the CCC.	1. Retrieve the ticket in the CCPS. Receive the application and forward to the CPED.	None	10 minutes	Customs Service Officer, CCC Clerk, Collection Service
	2. Check the completeness of the abovementioned requirements.	None	30 minutes	Clerk, CPED
	3. Encode and prepare the indorsement to the port of discharge.	None	2 hours	Management and Audit Analyst II, CPED

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	4. Review and sign the indorsement.	None	1 day	Chief, CPED Director, Collection Service
	5. Release the signed indorsement to the Collection District concerned.	None	10 minutes	Clerk, CPED Liaison Officer, CRMD
Receive the signed indorsement.	6. Release the signed indorsement to the client.	None	5 minutes	Customs Service Officer, CCC
END OF TRANSACTION				
Total		None	1 day, 2 hours, and 55 minutes	

III. EXPORT

20. CLEARANCE AND RELEASE OF GOODS FOR EXPORTATION (FOR SEAPORT)

References: Customs Administrative Order (CAO) No. 08-2020 (Export Cargo Clearance Formalities and Issuance of Certificate of Origin and Proof of Origin); CAO No. 01-2020 (Fines and Surcharges for Clerical Errors, Misdeclaration, Misclassification and Undervaluation); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Exportation refers to the act, documentation, and process of bringing goods out of Philippine territory.

Office or Division	• Export Division or equivalent office • X-ray Inspection Project (XIP) • Collection Division or equivalent office • Customs Container Control Division (CCCD) or equivalent office • Piers Inspection Division (PID) or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government
Who may avail	Accredited Exporters or their Authorized Representatives

Checklist of Requirements	Required copy/ies	Where to Secure?
Single Administrative Document (SAD)-Export Declaration (ED)	1 original soft copy	Value Added Service Provider (VASP)
Commercial Invoice	1 original soft copy	Exporter
Packing List	1 original soft copy	Exporter
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable.	1 original soft copy	Appropriate Regulatory Government Agency
Certificate of Identification (CI), Certificate of Inspection and Loading (CIL), and Transfer Note/Boatnote for goods under Customs Bonded Warehouse (CBW)	1 original soft copy	CBW
Electronic-Tracking of Containerized Cargo (E-TRACC) for CBW/economic zones and freeport zones	1 original soft copy	Accredited E-TRACC provider

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Note: Client should comply with the submission of hard copies of the original documents within two (2) working days from filing, pursuant to CMO No. 09-2022.				
Lodge SAD-ED through VASP and create a ticket through Customer Care Portal System (CCPS).	1. Acknowledge receipt of ticket, check the completeness of the documents, and assign ticket to Trade Control Examiner (TCE).	None	10 minutes	Clerk, Export Division or equivalent office
	2. Check the selectivity channel	None	25 minutes	TCE, Export Division or

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	in the Electronic-to-Mobile (E2M) system. a. If selected "GREEN," proceed to Agency Step No. 5. b. If selected "YELLOW," perform document examination particularly on permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable, and update inspection act in the E2M. Forward the ticket to COO V/Assistant Chief/Chief, Export Division or equivalent office, and proceed to Agency Step No 6. c. If selected "ORANGE or RED," forward the ticket to the XIP.			equivalent office
Coordinate with the XIP for scheduling of the non-intrusive inspection.	3. Conduct non-intrusive inspection for "ORANGE or RED." a. If scanned image appears to be regular, inform the TCE, through the ticket, on the result of	None	2 hours	Inspector, XIP

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	the non-intrusive inspection and proceed to Agency Step No. 5. b. If scanned image is marked as 'SUSPECT,' forward to TCE for physical examination.			
Coordinate with the Port Operator for scheduling of the physical examination. Witness the conduct of physical examination. Receive Examination Report and CI, if applicable.	4. Conduct physical examination. For goods to be exported and subsequently brought back to the Philippines, issue CI to the client.	None	3 hours	TCE, Export Division or equivalent office
	5. Recommend the issuance of Authority to Load to COO V/ Assistant Chief/ Chief, Export Division or equivalent office.	None	5 minutes	TCE, Export Division or equivalent office
	6. Perform final assessment and require payment of the documentary stamps.	None	10 minutes	COO V/Assistant Chief/Chief, Export Division or equivalent office
Pay the documentary stamps.	7. Collect payment and issue Official Receipt.	Php130.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
	8. Issue the Authority to Load.	None	2 minutes	COO V/Assistant Chief/Chief, Export Division or

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				equivalent office
	9. a. For containerized goods, transfer ticket/documents to CCCD or equivalent office for posting and recording of containers. b. For Bulk and Break Bulk, transfer ticket/documents to PID or equivalent office for loading of goods.	None	10 minutes	COO V/Assistant Chief/Chief, Export Division or equivalent office
Coordinate with the port operator for payment of arrastre fees or charges.	10. a. For containerized goods, post and record containers and forward ticket/documents to PID or equivalent office for loading. b. For Break and Break Bulk, load the goods in the vessel.	None	1 hour	Chief, CCCD or equivalent office Loading Inspector, CCCD or equivalent office Customs Inspector and Customs Guard, PID or equivalent office
END OF TRANSACTION				
Total		Php 130.00	7 hours and 12 minutes	

21. CLEARANCE AND RELEASE OF GOODS FOR EXPORTATION (FOR AIRPORT)

References: Customs Administrative Order (CAO) No. 08-2020 (Export Cargo Clearance Formalities and Issuance of Certificate of Origin and Proof of Origin); CAO No. 01-2020 (Fines and Surcharges for Clerical Errors, Misdeclaration, Misclassification and Undervaluation); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Exportation refers to the act, documentation, and process of bringing goods out of Philippine territory.

Office or Division	• Customer Care Center (CCC) • Export Division or equivalent office • X-ray Inspection Project (XIP) • Collection Division or equivalent office • Aircraft Operations Division (AirOD) or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government
Who may avail	Accredited Exporters or their Authorized Representatives

Checklist of Requirements	Required copy/ies	Where to Secure?
Single Administrative Document (SAD)-Export Declaration (ED)	1 original	Value Added Service Provider (VASP)
Commercial Invoice	1 original	Exporter
Packing List	1 original	Exporter
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	1 original	Appropriate Regulatory Government Agency
Certificate of Identification (CI), Certificate of Inspection and Loading (CIL), and Transfer Note/Boatnote for goods under Customs Bonded Warehouse (CBW), if applicable	1 original	CBW

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Lodge SAD-ED through VASP and submit SAD-ED and other documents.	1. Receive SAD-ED, check the completeness of the documents, and stamp Authority to Load in the SAD-ED. Forward to the assigned Trade Control Examiner (TCE).	None	10 minutes	Customs Service Officer, CCC Clerk/ Administrative Aide, Export Division or equivalent office
	2. Check the selectivity channel in the Electronic-to-Mobile (E2M) system.	None	30 minutes	TCE, Export Division or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	a. If selected "GREEN," proceed to Agency Step No. 6. b. If selected "YELLOW," perform document examination, particularly on permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable, and update inspection act in the E2M. Proceed to Agency Step No. 6. c. If selected "ORANGE or RED," forward the SAD to the XIP.			
Coordinate with the XIP for the conduct of non-intrusive inspection.	3. Conduct non-intrusive inspection for "ORANGE or RED." a. If scanned image appears to be regular, sign the SAD-ED. b. If scanned image is marked as "SUSPECT," inform the client and forward to TCE for physical examination.	None	2 hours	Inspector, XIP

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Witness the conduct of physical examination.	4. Conduct physical examination. Sign the SAD-ED.	None	3 hours	TCE, Export Division assigned at the Customs Facilities and Warehouses (CFW) or equivalent office
Return the signed SAD-ED to the Documentation Unit, Export Division or equivalent office.	5. Update the inspection act in the E2M system.	None	30 minutes	TCE, Documentation Unit, Export Division or equivalent office
	6. Perform final assessment and require payment of documentary stamps.	None	10 minutes	Supervising TCE/Assistant Chief/Chief, Export Division or equivalent office
Pay the documentary stamps.	7. Collect payment and issue Official Receipt (OR).	Php130.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Submit the OR.	8. Receive the OR and recommend the issuance of Authority to Load to Supervising TCE/ Assistant Chief/ Chief, Export Division or equivalent office.	None	5 minutes	TCE, Export Division or equivalent office
	9. Issue the Authority to Load.	None	5 minutes	Supervising TCE/Assistant Chief/Chief, Export Division or equivalent office
Receive the approved SAD-ED.	10. Forward the approved SAD-ED to the client.	None	5 minutes	Clerk/ Administrative Aide, Export Division or equivalent office
Forward the Air Waybill to the TCE, Export Division assigned at the Customs Facilities	11. Receive the Air Waybill and match the data with the approved SAD-ED.	None	10 minutes	TCE, Export Division assigned at the CFW or

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
and Warehouses (CFWs) or equivalent office.	If found in order, sign the Air Waybill.			equivalent office
Submit the signed Air Waybill to the Export Unit, AirOD or equivalent office.	12. Receive the signed Air Waybill and accept cargoes to the build-up area. Note: Assigned office shall wait for the issuance of Cargo Manifest signed by the TCE, Export Division or equivalent office, from the Airlines for preparation of Transfer Note. Prepare Transfer Note with Cargo Manifest. Underguard the cargoes to the plane side.	None	2 hours	Customs Guard, Export Unit, AirOD or equivalent office
	13. Accept the cargoes and sign the Transfer Note.	None	30 minutes	Customs Inspector, AirOD or equivalent office
END OF TRANSACTION				
Total		Php 130.00	9 hours and 25 minutes	

22. CLEARANCE AND RELEASE OF GOODS FOR EXPORTATION UNDER PHILIPPINE ECONOMIC ZONE AUTHORITY (PEZA) AND OTHER INVESTMENT PROMOTION AGENCIES (IPAs) (FOR SEAPORT)

References: Implementing Rules and Regulations of Presidential Decree No. 930 dated 13 May 1976 (Simplifying Export Procedures and Documentation by Realigning Functions of Certain Government Offices/Agencies Involved in Processing Export Documents, by Authorizing the Issuance of Periodic Clearances, by the Adoption of Standardized Export Documents, and for other Purposes); BOC-PEZA Joint Memorandum Order No. 04-2010 (Full Implementation of the Automated Export Documentation System for Export Shipments of PEZA-Registered Locator Enterprises for Loading at the Ninoy Aquino International Airport, Diosdado Macapagal International Airport, Port of Manila, Manila International Container Port, Port of Subic, and Mactan-Cebu International Airport; Customs Administrative Order (CAO) No. 08-2020 (Export Cargo Clearance Formalities and Issuance of Certificate of Origin and Proof of Origin); and Customs Memorandum Circular No. 170-2021 (List of Prohibited and Regulated Products for Export Approved by the Inter-Agency Committee on Executive Order No. 1016)

This process applies to goods for exportation manufactured in PEZA and other IPAs.

Office or Division	- Export Division or equivalent office - Customs Container Control Division (CCCD) or equivalent office - Piers Inspection Division (PID) or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	Exporter or Authorized Representative/s

Checklist of Requirements	Required copy/ies	Where to Secure?
Regular Export		
Single Administrative Document (SAD)–Export Declaration (ED) stamped with PEZA exit	1 original, 1 photocopy	Value Added Service Provider (VASP)
Proforma Invoice / Commercial Invoice	2 photocopies	Exporter
Packing List	2 photocopies	Exporter
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	2 photocopies	Appropriate Regulatory Government Agency
Certificate of Identification	1 photocopy	Customs Bonded Warehouse (CBW)
Certificate of Inspection and Loading	1 photocopy	CBW
Transfer Note/ Boatnote (BC Form No. 36)	1 photocopy	CBW
Electronic-Tracking of Containerized Cargo (E-TRACC) Booking, for containerized	1 photocopy	Accredited E-TRACC provider

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Note: Client must comply with the submission of hard copies of the original documents within two (2) working days from filing, pursuant to CMO No. 09-2022.				
Lodge SAD-ED through VASP-Automated Export Declaration	1. Acknowledge receipt of ticket, check the completeness of	None	10 minutes	Clerk/ Administrative Aide, Export

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
System (AEDS) of PEZA and IPAs and upload the SAD-ED and supporting documents in the Customer Care Portal System.	the documents, and assign ticket to Trade Control Examiner (TCE).			Division or equivalent office
	2. Perform document examination and match against the online data found in the AEDS. a. If in order, recommend to Customs Operations Officer (COO) V /Assistant Chief/Chief, Export Division or equivalent office for issuance of the Authority to Load. b. If with findings: i. Ask the exporter/broker/representative through the ticket for additional information and/or documentary requirements. ii. Conduct physical examination, if necessary.	None	3 hours	TCE, Export Division or equivalent office
	3. Perform final assessment, issue the Authority to Load, and transfer ticket/documents to CCCD or equivalent office.	None	7 minutes	COO V/Assistant Chief/Chief, Export Division, or equivalent office
Coordinate with port operator for payment of arrastre fees or charges.	4. Post and record the containers and forward ticket/ documents to PID or equivalent office for loading.	None	15 minutes	Chief, CCCD or equivalent office Loading Inspector,

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				CCCD or equivalent office
	5. Load the goods in the vessel.	None	1 hour	Customs Inspector and Customs Guard, PID or equivalent office
END OF TRANSACTION				
Total		None	4 hours and 32 minutes	

23. CLEARANCE AND RELEASE OF GOODS FOR EXPORTATION UNDER PHILIPPINE ECONOMIC ZONE AUTHORITY (PEZA) (FOR AIRPORT)

References: Implementing Rules and Regulations of Presidential Decree No. 930 dated 13 May 1976 (Simplifying Export Procedures and Documentation by Realigning Functions of Certain Government Offices/Agencies Involved in Processing Export Documents, by Authorizing the Issuance of Periodic Clearances, by the Adoption of Standardized Export Documents, and for other Purposes); BOC-PEZA Joint Memorandum Order No. 04-2010 (Full Implementation of the Automated Export Documentation System for Export Shipments of PEZA-Registered Locator Enterprises for Loading at the Ninoy Aquino International Airport, Diosdado Macapagal International Airport, Port of Manila, Manila International Container Port, Port of Subic, and Mactan-Cebu International Airport; Customs Administrative Order (CAO) No. 08-2020 (Export Cargo Clearance Formalities and Issuance of Certificate of Origin and Proof of Origin); and Customs Memorandum Circular No. 170-2021 (List of Prohibited and Regulated Products for Export Approved by the Inter-Agency Committee on Executive Order No. 1016)

This process applies to goods for exportation manufactured in PEZA.

Office or Division	- Export Division or equivalent office - Aircraft Operations Division (AirOD) or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	Exporter or Authorized Representative/s

Checklist of Requirements	Required copy/ies	Where to Secure?
Regular Export		
Single Administrative Document (SAD)–Automated Export Documentation System (AEDS) stamped with PEZA exit	1 original, 1 photocopy	Value Added Service Provider (VASP)
Proforma Invoice / Commercial Invoice	2 photocopies	Exporter
Packing List	2 photocopies	Exporter
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	2 photocopies	Appropriate Regulatory Government Agency

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Lodge and submit the SAD-AEDS and supporting documents to the Export Division or equivalent office.	1. Receive SAD-AEDS, check the completeness of the documents, and stamp Authority to Load in the SAD-AEDS. Forward the documents to the assigned Trade Control Examiner (TCE).	None	5 minutes	Clerk, Export Division or equivalent office
	2. Scan the AEDS barcode for verification thru VASP.	None	10 minutes	TCE, Export Division or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Perform document examination. a. If in order, recommend to Supervising TCE /Assistant Chief/Chief, Export Division or equivalent office for issuance of the Authority to Load. b. If with findings: i. Ask the client for additional information and/or documentary requirements. ii. Conduct physical examination, if necessary.			
	3. Review and sign the Authority to Load.	None	5 minutes	Supervising TCE/Assistant Chief/Chief, Export Division, or equivalent office
Receive the approved SAD-AEDS.	4. Forward the approved SAD-AEDS to the client.	None	5 minutes	Clerk, Export Division or equivalent office
Forward the Air Waybill to the TCE, Export Division assigned at the Customs Facilities Warehouses (CFW) or equivalent office.	5. Receive the Air Waybill and match the data with the approved AEDS. If found in order, sign the Air Waybill and tag the AEDS as released.	None	10 minutes	TCE, Export Division assigned at the CFW or equivalent office
Submit the signed Air Waybill to the Export Unit, AirOD or equivalent office.	6. Receive the signed Air Waybill and accept cargoes to the build-up area. Note: Assigned office shall wait for the issuance of Cargo Manifest signed by the TCE, Export Division or equivalent office,	None	2 hours	Customs Guard, Export Unit, AirOD or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	from the Airlines for preparation of Transfer Note. Prepare Transfer Note with Cargo Manifest. Underguard the cargoes to the plane side.			
	6. Accept the cargoes and sign the Transfer Note.	None	30 minutes	Customs Inspector, AirOD or equivalent office
END OF TRANSACTION				
Total		None	3 hours and 5 minutes	

24. ISSUANCE OF SPECIAL PERMIT TO LOAD FOR HUMAN REMAINS AND DIPLOMATIC SHIPMENT/CARGO/POUCH

References: Customs Administrative Order (CAO) No. 08-2019 (Policies on Admission, Movement, and Re-exportation of Containers at the Seaports) and CAO No. 08-2020 (Export Cargo Clearance Formalities and Issuance of Certificate of Origin and Proof of Origin); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Special Permit to Load (SPL) or Authority to Load (ATL), shall refer to a document that grants the authority to load goods for export in a situation where no Export Declaration is required as provided in applicable CAOs or CMOs.

Office or Division	- Collection Division or equivalent office - Export Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government
Who may avail	Exporter or Authorized Representative/s

Checklist of Requirements	Required copy/ies	Where to Secure?
Accomplished SPL Form	1 original 1 photocopy	Export Division or equivalent office
For Human Remains		
Health Certificate	1 original 1 photocopy	Bureau of Quarantine
Embassy Clearance	1 original 1 photocopy	Embassy of the importing country/ destination
Death Certificate	1 original 1 photocopy	Philippine Statistics Authority
Passport	1 original 1 photocopy	Department of Foreign Affairs or equivalent office
Cremation Certificate or Embalming Certificate, if applicable	1 original 1 photocopy	Funeral Home
For Diplomatic Shipment/Cargo/Pouch		
Invoice and Packing List	1 original 1 photocopy	Company Resources
Embassy Exit Clearance/Letter of Guarantee	1 original 1 photocopy	Embassy Concerned
Authorization Letter	1 original 1 photocopy	Embassy Concerned

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Secure the SPL Form from the Export Division and pay the documentary stamps.	1. Collect payment and issue Official Receipt (OR).	Php130.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Submit the duly accomplished SPL with other pertinent documents to the	2. Receive the SPL and other pertinent documents and forward to Customs	None	5 minutes	Clerk, Export Division or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Export Division or equivalent office.	Operations Officer (COO) I and II/ Document Processor, Export Division or equivalent office.			
	3. Receive and review the documents. If everything is found in order, affix initials in the stamped SPL and forward to the Chief/Assistant Chief/Supervising Trade Control Examiner (TCE), Export Division or equivalent office.	None	10 minutes	COO I and II / Document Processor, Export Division or equivalent office
	4. Receive and review the SPL and the necessary documents. If everything is found in order, affix signature over printed name in the stamped SPL and forward to the Clerk, Export Division or equivalent office.	None	3 minutes	Chief/Assistant Chief/ Supervising TCE, Export Division or equivalent office
Receive the SPL.	5. Release the documents to the Exporter or duly authorized representative.	None	5 minutes	Clerk/ Administrative Aide, Export Division or equivalent office
END OF TRANSACTION				
Total		Php 130.00	33 minutes	

25. ISSUANCE OF CERTIFICATE OF IDENTIFICATION AND LOADING (FOR AIRPORT)

References: Customs Administrative Order (CAO) No. 08-2020 (Export Cargo Clearance Formalities and Issuance of Certificate of Origin and Proof of Origin); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Certificate of Identification (CI) shall refer to a document secured upon departure and issued by the Bureau identifying goods to be exported and subsequently brought back to the Philippines.

Certificate of Inspection and Loading shall refer to a document issued by the Bureau certifying the conduct of inspection over the cargo for export and its actual loading on the exporting carrier.

Office or Division	- Collection Division or equivalent office - Export Division or equivalent office - Aircraft Operations Division (AirOD) or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government
Who may avail	Exporter or Authorized Representative

Checklist of Requirements	Required copy/ies	Where to Secure?
Accomplished Export Declaration (ED)	1 original 2 photocopies	Export Division or equivalent office
Commercial Invoice	1 original 2 photocopies	Exporter or authorized representative
Packing List	1 original 2 photocopies	Exporter or authorized representative
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	1 original 2 photocopies	Appropriate Regulatory Government Agency
Photographs of the items (if the items are with serial number/s, photographs of the same shall also be submitted)	1 original 2 photocopies	Exporter or authorized representative
Duly Notarized Affidavit attesting that the products are subject for return/repair or underbond, with photocopy of a valid I.D. of the Affiant	1 original 2 photocopies	Exporter or authorized representative
Authorization letter if processed by an authorized representative	1 original	Exporter

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Secure Certificate of Identification and Loading (CIL) Form from the Export Division and pay the documentary stamps.	1. Collect payment and issue Official Receipt (OR).	Php130.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit duly accomplished CIL and ED, together with other pertinent documentary requirements.	2. Receive the CIL and ED, together with all the requirements, and conduct actual examination of items against the description contained in the documents submitted. Affix signature on all documents submitted except the Affidavit and return to the client.	None	3 hours	Customs Operations Officer I or II (COO I/II)/ Customs Trade Control Examiner (TCE), Export Division or equivalent office assigned at the Customs Facilities and Warehouses
Submit the documents to the Clerk, Export Division or equivalent office.	3. Receive the documents and forward to the Supervising TCE/Assistant Chief, Export Division or equivalent office.	None	5 minutes	Receiving Clerk/ Administrative Aide, Export Division or equivalent office
	4. Review and verify the completeness and correctness of the documents submitted, affix signature on the CI, and forward to the Clerk, Export Division or equivalent office.	None	2 hours	Supervising TCE/Assistant Chief, Export Division or equivalent office Chief, Export Division or equivalent office
Receive the documents.	5. Release the documents to the Exporter or duly authorized representative.	None	5 minutes	Clerk/ Administrative Aide, Export Division or equivalent office
Forward the CIL Form to the Export Unit, AirOD or equivalent office. Receive the signed CIL.	6. Sign and release the CIL to the client.	None	10 minutes	Customs Inspector, Export Unit, AirOD or equivalent office
END OF TRANSACTION				
Total		Php 130.00	5 hours and 30 minutes	

26. ISSUANCE OF CERTIFICATE OF SHIPMENT

References: Customs Administrative Order (CAO) No. 08-2020 (Export Cargo Clearance Formalities and Issuance of Certificate of Origin and Proof of Origin); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Certificate of Shipment (CS) or Non-Shipment shall refer to a certification issued by the Export Division of Collection District, upon request by the exporter, certifying that a particular shipment has been shipped out or otherwise.

Office or Division	- Collection Division or equivalent office - Export Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government
Who may avail	Exporter or Authorized Representative

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter	1 original 1 photocopy	Exporter or authorized representative
Authorization Letter issued by the Exporter if processed by an authorized representative	1 original	Authorized representative
Approved Certificate of Identification with attached documents	1 original 1 photocopy	Export Division or equivalent office
Approved Export Declaration/Authority to Load with attached documents	1 original 1 photocopy	Export Division or equivalent office
Air Waybill/Bill of Lading	2 photocopies	Exporter or authorized representative
Cargo Manifest or Certification from Airlines that the cargo has been loaded in the aircraft	2 photocopies	Exporter or authorized representative
Certificate of Landing/Acceptance from the Consignee	1 original 1 photocopy	Exporter or authorized representative
Insurance Bond/Cash Bond	2 photocopies	Exporter or authorized representative/ Bonds Division/Collection Division or equivalent office
Import Commercial Invoice, if applicable	2 photocopies	Assessment Division or equivalent office
Statement of Settlement of Duties and Taxes (SSDT) or Official Receipt (OR), if applicable	2 photocopies	Exporter or authorized representative MISTG Collection Division or equivalent office
Import Air Waybill, if applicable	2 photocopies	Exporter or authorized representative
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	2 photocopies	Appropriate Regulatory Government Agency
Note: Two (2) sets of requirements		

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Secure CS Form from the Export Division and pay the documentary stamps.	1. Collect payment and issue OR.	Php130.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Submit letter request and duly accomplished CS, together with other pertinent documentary requirements.	2. Receive and check the completeness of the documents submitted and forward to the Records Officer/ Administrative Officer, Export Division or equivalent office.	None	15 minutes	Clerk/ Administrative Aide, Export Division or equivalent office
	3. Retrieve the records on file requested, verify whether the documents submitted tally with the documents on file, and affix initial on the CS. Forward the documents to the Assistant Chief, Export Division or equivalent office.	None	1 day	Records Officer/ Administrative Officer, Export Division or equivalent office
	4. Review and verify the correctness of the documents submitted, affix signature on the CS, and forward to the Clerk, Export Division or equivalent office.	None	2 hours	Assistant Chief, Export Division or equivalent office Chief, Export Division or equivalent office
Receive the approved CS.	5. Release the approved CS and other documents to the client.	None	5 minutes	Clerk/ Administrative Aide, Export Division or equivalent office
END OF TRANSACTION				
Total		Php 130.00	1 day, 2 hours, and 30 minutes	

27. ISSUANCE OF CERTIFICATE OF ORIGIN

References: Customs Administrative Order (CAO) No. 08-2020 (Export Cargo Clearance Formalities and Issuance of Certificate of Origin (CO) and Proof of Origin); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Certificate of Origin (CO) shall refer to the declaration of the exporter, certified by the Bureau or any other authorized government agency, that his or her export complies with the origin requirements specified under bilateral, regional or multilateral trading arrangements to which the Philippines is a party.

Office or Division	- Collection Division or equivalent office - Customer Care Center (CCC) - Export Coordinating Division (ECD), for Port of Manila, Manila International Container Port, and Port of Ninoy Aquino International Airport - Export Division or equivalent office, for other Collection Districts
Classification	Simple
Type of Transaction	G2C – Government to Citizens G2B – Government to Business
Who may avail	Exporter or Authorized Representative and Licensed Customs Broker

Checklist of Requirements	Required copy/ies	Where to Secure?
Duly accomplished CO	1 original	Collection Division or equivalent office
Approved Export Declaration	1 photocopy	Applicant
Bill of Lading/Air Waybill	1 photocopy	Applicant
Commercial Invoice	1 photocopy	Applicant
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	1 photocopy	Appropriate Regulatory Government Agency

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Purchase CO Form.	1. Collect payment and issue Official Receipt (OR).	Php130.00	10 minutes	National Collecting Officer/Cashier's Office, Collection Division or equivalent office
Submit accomplished CO and documentary requirements.	2. Receive the accomplished CO and documentary requirements and forward to ECD or Export Division or equivalent office.	None	15 minutes	Customs Service Officer, CCC
	3. Receive the submitted CO, check the completeness of	None	3 minutes	Clerk, ECD or Export Division or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	documentary requirements, and assign the application to Customs Operations Officer (COO) I.			
	4. Review the documents and evaluate the application to determine if the product is included in the product evaluation report. Attach initials on the CO and forward to Assistant Chief, ECD or Export Division or equivalent office	None	5 minutes	COO I, ECD or Export Division or equivalent office
	5. Receive the CO, review the action made by COO I, and forward to the Chief, ECD or Export Division or equivalent office.	None	3 minutes	Assistant Chief, ECD or Export Division or equivalent office
	6. Approve and sign CO.	None	3 minutes	Chief, ECD or Export Division or equivalent office
Receive the CO.	7. Issue a reference number, stamp BOC seal to the CO, and release the original and duplicate copies to the applicant.	None	3 minutes	Clerk, ECD or Export Division or equivalent office Customs Service Officer, CCC
END OF TRANSACTION				
Total		Php 130.00	42 minutes	

28. PRE-EXPORTATION EVALUATION OF PRODUCTS

References: Customs Memorandum Order (CMO) No. 12-2023 (Guidelines on the Issuance of Proof of Origin, Granting of Preferential Tariff Treatment, and Verification Procedure under the Regional Comprehensive Economic Partnership (RCEP) Agreement); CMO No. 11-2024 (Guidelines of Origin, Granting of Preferential Tariff Treatment Under the Philippines – Korea Free Trade Agreement (PH-KR FTA)); Customs Memorandum Circular (CMC) No. 142-2015 (Implementation of the First Protocol to Amend the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)); CMC No. 34-2020 (Updates on Implementation of Arrangements of the ASEAN Trade in Goods Agreement (ATIGA)); and CMC No. 212-2023 (Full Issuance and Acceptance of the ASEAN Trade in Goods Agreement (ATIGA) Electronic Certificate of Origin (CO) Form D by December 2023)

Goods for exportation shall be evaluated through several export processes to determine their eligibility for granting a preferential tariff treatment by the Importing country as mandated in the Rules of Origin.

Office or Division	- Customer Care Center (CCC) - Export Coordinating Division (ECD) or equivalent office, for Port of Manila, Manila International Container Port, and Ninoy Aquino International Airport - Export Division or equivalent office, for other Collection Districts
Classification	Highly Technical
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	Exporter or Authorized Representative and Licensed Customs Broker

Checklist of Requirements	Required copy/ies	Where to Secure?
Written request for evaluation	1 original	Applicant
Complete list of all materials used in the production both local and imported	1 original	Applicant
Breakdown of cost element	1 original	Applicant
Import and Export Declarations	1 photocopy	Applicant
Production Flowcharts	1 original	Applicant
Company Profile	1 original	Applicant
Photo of production process	1 original	Applicant
Other documents to support originating status of the product	1 photocopy	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit request letter and accomplished Certificate of Origin, together with the supporting documents.	1. Receive request letter and documents and forward to the ECD or Export Division or equivalent office.	None	15 minutes	Customs Service Officer, CCC
	2. Receive request letter and other documentary requirements. Assign the request for	None	3 minutes	Clerk, ECD or Export Division or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	evaluation to Customs Operations Officer (COO) I.			
	3. Verify and check the completeness of the supporting documents.	None	5 minutes	COO I, ECD or Export Division or equivalent office
	4. Conduct the evaluation of data to determine origin status of the product, conduct factory visit, and examine the book of records of the company. Prepare an evaluation report, including proposed Origin Ruling, and review evaluation of the COO I.	None	20 days	COO I, ECD or Export Division or equivalent office Assistant Chief, ECD or Export Division or equivalent office
	5. Approve and issue Rules of Origin Ruling.	None	1 hour	Chief, ECD or Export, Division or equivalent office
Receive the Ruling.	6. Record and release the Ruling to the exporter.	None	5 minutes	Clerk, ECD or Export Division or equivalent office Customs Service Officer, CCC
END OF TRANSACTION				
Total		None	20 days, 1 hour, and 28 minutes	

29. APPROVAL OF REQUEST FOR RE-EXPORTATION OF MISROUTED SHIPMENTS

References: Customs Memorandum Order No. 09-2021 (Guidelines in the Implementation of Customs Administrative Order No. 05-2020 on Customs Clearance Procedures on Express Shipments) and Section 604 (Goods Entered for Immediate Re-exportation) of Customs Modernization Tariff Act (CMTA)

Where the Bill of Lading shows that the shipment is not intended for the Philippines, the owner may file a request for re-exportation to the District Collector upon showing of satisfactory evidence.

Office or Division	• Customer Care Center (CCC) • Law Division • Operating Division [Miscellaneous Manufacturing Bonded Warehouse Division (MMBWD), Garments and Textile Manufacturing Bonded Warehouse Division (GTMBWD), Customs Common Bonded Warehouse Division (CCBWD), Public-Private Bonded Warehouse Division (PPBWD), Customs Bonded Warehouse Division (CBWD)] or equivalent office • Office of the District Collector
Classification	Complex
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	Importer, CBW Operator, Customs Broker, or their Authorized Representative/s

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter for re-exportation	1 original	Applicant
Packing List	1 original	Applicant
Commercial Invoice	1 original	Applicant
Bill of Lading/ Air Waybill	1 original	Applicant
Any other documents showing intent to re-export	1 certified true copy each	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit request letter and other documentary requirements to the CCC.	1. Receive request letter, check the completeness of other documentary requirements, and forward to the Law Division.	None	15 minutes	Customs Service Officer, CCC Clerk, Law Division
	2. Assign a Handling Lawyer.	None	5 minutes	Chief, Law Division
	3. Evaluate the documents submitted and prepare a Memorandum to the concerned warehouse requesting status of the shipment, if applicable.	None	30 minutes	Handling Lawyer, Law Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	4. Receive Memorandum and issue a certificate on the status of the shipment.	None	30 minutes	Warehouseman, Operating Division concerned or equivalent office
	5. Prepare draft Resolution approving or denying the request for review of the Chief.	None	1 day	Handling Lawyer, Law Division
	6. Recommend approval/ disapproval of the draft Resolution to the District Collector.	None	1 day	Chief, Law Division
	7. Approve/ Disapprove the Resolution. If disapproved, return to Chief, Law Division for further review and revision of the Resolution.	None	1 day	District Collector
Receive the Resolution.	8. Send a copy of the Resolution to the client.	None	10 minutes	Messenger, Law Division
END OF TRANSACTION				
Total		None	3 days, 1 hour, and 30 minutes	

IV. TRAVELER AND BAGGAGE

30. CLEARANCE OF ARRIVING AND DEPARTING TRAVELER WITH CURRENCY DECLARATION

References: Customs Administrative Order No. 01-2017 (Customs Clearance of Accompanied and Unaccompanied Baggage of Travelers and Crew) and Customs Memorandum Circular No. 89-2022, (Implementation of Bangko Sentral ng Pilipinas (BSP) Circular No. 1146, Series 2022 or the Amendments to the Rules on Cross-Border Transfer of Local and Foreign Currencies)

For cross-border transfer involving Philippine Peso, a person may freely bring into or take out of the Philippines, or electronically transfer, legal tender Philippine currency and other monetary instruments in amounts up to Php50,000.00. Amounts in excess of the Php50,000.00 limit shall require: (a) prior written authorization from the BSP; and (b) in case of physical cross-border transfer of Philippine currency, declaration of the whole amount brought into or taken out of the Philippines using the prescribed Currencies Declaration Form. Said BSP authorization must be secured before the actual date of travel/arrival in and/or departure from the Philippines.

For cross-border transfer involving foreign currency, a person may freely bring into or take out of the Philippines foreign currency and other bearer monetary instruments (e.g., traveler's checks, other checks, drafts, notes, money orders, bonds, etc.) in amounts up to USD10,000.00 or its equivalent in other foreign currencies. For amounts exceeding the USD10,000.00 threshold, the whole amount brought into or taken out of the Philippines is required to be declared using the Currencies Declaration Form.

Office or Division	• Arrival Operations Division (AOD) • Departure Operations Division (DOD) • Piers Inspection Division (PID) or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen
Who may avail	Travelers and Crew Members

Checklist of Requirements	Required copy/ies	Where to Secure?
Customs Baggage Declaration Form (CBDF) Form 117	1 original	Distributed by crew members during flight/ voyage or upon arrival at the port of entry
Passport, if necessary	1 original	Travelers and Crew Members
Currencies Declaration Form (CDF)	1 original 1 photocopy	AOD, DOD, and PID or equivalent office
Prior Authorization from the BSP, for local currency exceeding the threshold of Php50,000.00	1 original	BSP

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Present a filled-out CBDF and CDF and submit accompanied baggage to customs officer for clearance.	1. For arriving traveler, check and verify the CBDF and CDF. For departing traveler, check and verify the CDF.	None	5 minutes	Customs Operations Officer (COO) III, AOD/ DOD/ PID or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	2. Affirm the declaration in the CDF.	None	2 minutes	District Collector, or duly deputized to administer oath, AOD/DOD/ PID or equivalent office
	3. Conduct physical count of the local and/or foreign currency.	None	1 hour	COO III, AOD/DOD/ PID or equivalent office
	4. For arriving traveler, sign the CBDF and CDF and clear the traveler and the declared currency. For departing traveler, sign the CDF and clear the traveler and the declared currency.	None	5 minutes	COO III, AOD/DOD/PID or equivalent office
END OF TRANSACTION				
Note: If the amount of local and/or foreign currency is undeclared or higher than what is declared in the CDF, the undeclared/excess currency will be seized, and Customs will issue Held Baggage Receipt (HBR) and turnover the undeclared/excess currency to the Baggage Assistance Division.				
The incident/traveler or crew member is referred to the Enforcement and Security Service for evaluation and proper disposition.				
Total		None	1 hour and 12 minutes	

31. CLEARANCE OF ARRIVING TRAVELERS AND CREW MEMBERS AND THEIR BAGGAGE

References: Customs Administrative Order No. 01-2017 (Customs Clearance of Accompanied and Unaccompanied Baggage of Travelers and Crew); Customs Administrative Order (CAO) No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

This pertains to the clearance formalities of arriving travelers, crew members, and their baggage, with dutiable/taxable or non-dutiable/non-taxable, regulated or restricted, and freely importable goods.

This shall also include clearance formalities for arriving travelers, crew members, and their baggage not passing through airport (special flights). For special flights, ground handlers must submit a request to the District Collector for assignment of customs officers and accompany the latter to the designated airport/location.

Office or Division	- Arrival Operations Division (AOD) - Piers Inspection Division (PID) or equivalent office - Collection Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen
Who may avail	Travelers and Crew Members

Checklist of Requirements	Required copy/ies	Where to Secure?
Customs Baggage Declaration Form (CBDF) Form 117	1 original	Distributed by crew members during flight/voyage or upon arrival at the port of entry
Passport, if necessary	1 original	Travelers and Crew Members
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	1 original	Appropriate Regulatory Government Agency
Re-Exportation Commitment Form (RECF) No. 117-A, for Re-Exportation	1 original 2 duplicates	AOD
ATA Carnet, if applicable	1 original	National Issuing and Guaranteeing Association (NIGA) from the country of origin

31.1. WITH FREELY IMPORTABLE AND NON-DUTIABLE/NON-TAXABLE GOODS

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Present a duly filled-out CBDF and submit accompanied baggage to a customs officer for clearance.	1. Check and verify the CBDF.	None	2 minutes	Customs Operations Officer III, AOD/PID or equivalent office
	2. Clear the traveler and their baggage immediately.	None	1 minute	COO III, AOD/PID or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Note: All crew members and their baggage are subject to mandatory physical examination.			
END OF TRANSACTION				
Total		None	3 minutes	

**31.2. a) WITH FREELY IMPORTABLE DUTIABLE/TAXABLE GOODS
b) REGULATED AND RESTRICTED GOODS, WHETHER DUTIABLE/ TAXABLE AND NON-DUTIABLE/NON-TAXABLE GOODS**

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Present a duly filled-out CBDF and submit accompanied baggage to a customs officer for clearance.	1. Check and verify the CBDF.	None	2 minutes	COO III, AOD/PID or equivalent office
	2. Conduct physical examination of the goods/baggage.	None	30 minutes	COO III, AOD/PID or equivalent office
	3. Verify the permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable.	None	30 minutes	COO III, AOD/PID or equivalent office
	4. Compute duties, taxes, and other charges, for dutiable/taxable goods.	None	15 minutes	COO III, AOD/PID or equivalent office
	5. Review the assessment of COO III.	None	10 minutes	COO V, AOD/PID or equivalent office
Pay for the computed duties, taxes, and other charges.	6. Collect payment and issue OR.	Duties, taxes, and other charges, as computed + Documentary Stamps – Php130.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Submit the OR to the COO III.	7. Verify the OR and clear the traveler or crew member, and their baggage.	None	2 minutes	COO III, AOD/PID or equivalent office
END OF TRANSACTION				

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Note: Held Baggage Receipt is issued to traveler and crew member bringing in regulated or restricted goods without the required permits, licenses, certificates, and/or other requirements and for dutiable goods due to insufficient cash on hand.				
Total	Computed duties, taxes, and other charges + Php130.00		1 hour and 39 minutes	

31.3. WITH GOODS FOR TEMPORARY IMPORTATION USING RECF

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Present a duly filled-out CBDF and submit accompanied baggage to a customs officer for clearance.	1. Check and verify the CBDF.	None	2 minutes	COO III, AOD/PID or equivalent office
	2. Conduct physical examination of the goods/baggage.	None	30 minutes	COO III, AOD/PID or equivalent office
	3. Verify the permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable.	None	30 minutes	COO III, AOD/PID or equivalent office
Fill out the RECF No. 117-A.	4. Make a return of findings on the RECF.	None	15 minutes	COO III, AOD/PID or equivalent office
	5. Compute duties, taxes, and other charges for purposes of posting of cash bond.	None	15 minutes	COO III, AOD/PID or equivalent office
	6. Review the assessment of COO III.	None	10 minutes	COO V, AOD/PID or equivalent office
Post a cash bond equivalent to the amount of duties, taxes, and other charges due on the goods for re-exportation.	7. Accept the payment for cash bond and issue OR.	Duties, taxes, and other charges, as computed + Documentary Stamps – Php130.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Submit the OR to the COO III.	8. Verify the OR and clear the traveler or crew member and their baggage.	None	2 minutes	COO III, AOD/PID or equivalent office
END OF TRANSACTION				
Total	Computed duties, taxes, and other charges + Php130.00		1 hour and 54 minutes	

31.4. WITH GOODS COVERED BY ATA CARNET

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Present a duly filled-out CBDF and ATA Carnet, and submit accompanied baggage to a customs officer for clearance.	1. Check and verify the CBDF and ATA Carnet.	None	2 minutes	COO III, AOD/PID or equivalent office
	2. Conduct physical examination of the goods/baggage.	None	45 minutes	COO III, AOD/PID or equivalent office
	3. Verify the permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable.	None	30 minutes	COO III, AOD/PID or equivalent office
	4. Fill out, stamp, and sign the Counterfoil. Retain the importation voucher.	None	5 minutes	COO III, AOD/PID or equivalent office
	5. Clear the traveler or crew member, and their baggage.	None	2 minutes	COO III, AOD/PID or equivalent office
END OF TRANSACTION				
Total		None	1 hour and 24 minutes	

32. CLEARANCE AND RELEASE OF ACCOMPANIED BAGGAGE CONTAINING PERSONAL AND HOUSEHOLD EFFECTS OF RETURNING RESIDENTS AND RETURNING OVERSEAS FILIPINO WORKERS (OFWS) AVAILING THE PRIVILEGE GRANTED UNDER SECTION 800(f) OF THE CUSTOMS MODERNIZATION AND TARIFF ACT (CMTA)

References: Customs Administrative Order No. (CAO) No. 06-2016 (Conditionally Tax and/or Duty Exempt Importation of Returning Resident and Returning OFWs); CAO No. 01-2017 (Customs Clearance of Accompanied and Unaccompanied Baggage of Travelers and Crew); Customs Memorandum Order 15-2017 (Guidelines on the Implementation of CAO No. 06-2016); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

This pertains to the clearance formalities of accompanied baggage of returning residents and returning OFWs availing the privilege granted under Section 800(f) of the CMTA.

Returning residents and returning OFWs shall refer to nationals who have stayed in a foreign country for a period of at least six (6) months.

Office or Division	- Arrival Operations Division (AOD) - Piers Inspection Division (PID) or equivalent office - Collection Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen
Who may avail	Returning Residents and Returning OFWs

Checklist of Requirements	Required copy/ies	Where to Secure?
Customs Baggage Declaration Form (CBDF) - Form 117	1 original	Distributed by crew members during flight/voyage or upon arrival at the port of entry
Personal and Household Effects Declaration (PHED) (Form No. CFI (F)-PHED-001)	1 original	BOC website and Customs arrival area
Passport	1 photocopy	Returning Residents and Returning OFWs
Invoice/receipt, if any	1 photocopy	Returning Residents and Returning OFWs
Certificate of Identification (CI) or Owner's Pre-Departure Declaration (OPDD), if any	1 original	Returning Residents and Returning OFWs

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Present a duly filled out CBDF and submit the PHED form and CI or OPDD, if any.	1. Check and verify the CBDF, PHED, and CI or OPDD, if any. Conduct physical examination of the baggage.	None	1 hour and 5 minutes	Customs Operations Officer (COO) III, AOD/PID or equivalent office
Submit the required permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable.	2. Verify the submitted permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable.	None	30 minutes	COO III, AOD/PID or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	3. Compute for duties, taxes, and other charges for the purposes of posting of cash bond and payment of duties, taxes, and other charges in excess of the threshold value for tax and duty exemption, if any.	None	15 minutes	COO III, AOD/PID or equivalent office
	4. Review the assessment of COO III.	None	10 minutes	COO V, AOD/PID or equivalent office
Post a cash bond equivalent to the amount of duties, taxes, and other charges due on the goods.	5. a. Accept the payment for cash bond and issue Official Receipt (OR). Note: Any amount in excess of the threshold value for tax and duty exemption shall be subject to payment of corresponding duties, taxes, and other charges.	Corresponding amount of cash bond based on the computed taxes, duties, and other charges but not exceeding the amount of tax and duty exemption + Processing Fee – Php 310.00 + Documentary Stamps- Php130.00 Assessed duties, taxes, and other charges for the amount in excess of the threshold value for tax and duty exemption, if any	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
	5. b. For returning residents and/or OFWs who opt not to post a cash bond, turnover the baggage to the Customs In-bond Baggage Room (CBR) for temporary storage and issue Held Baggage Receipt (HBR).	None	10 minutes	COO III, AOD/PID

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Present the OR.	6. a. Approve and release the baggage.	None	2 minutes	Chief/Duty Collector, AOD/PID COO III, AOD/PID
Receive the original copy of the HBR.	6. b. Receive and weigh the baggage, sign the HBR, and give the original copy to the client.	None	10 minutes	Warehouseman, CBR
END OF TRANSACTION				
Total	Corresponding amount of cash bond based on the computed taxes, duties, and other charges but not exceeding the amount of tax and duty exemption + Php440.00 or Assessed duties, taxes, and other charges for the amount in excess of the threshold value for tax and duty exemption, if any		2 hours and 32 minutes	

33. CLEARANCE OF FILIPINO CITIZENS WITH BALIKBAYAN BOXES AVAILING THE PRIVILEGE GRANTED UNDER SECTION 800(g) OF THE CUSTOMS MODERNIZATION AND TARIFF ACT (CMTA)

References: Customs Administrative Order (CAO) No. 01-2017 (Customs Clearance of Accompanied and Unaccompanied Baggage of Travelers and Crew); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Privilege granted under Section 800(g) of the CMTA allowing residents of the Philippines, Overseas Filipino Workers (OFWs), or other Filipinos while residing abroad or upon their return to the Philippines to bring in or send to their families or relatives in the Philippines balikbayan boxes which shall be exempt from applicable duties and taxes.

Office or Division	- Arrival Operations Division (AOD) - Piers Inspection Division (PID) or equivalent office - Collection Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen
Who may avail	Resident Filipinos, Non-Resident Filipinos, and OFWs

Checklist of Requirements	Required copy/ies	Where to Secure?
Customs Baggage Declaration Form (CBDF) – Form 117	1 original	Distributed by crew members during flight/voyage or upon arrival at the port of entry
Information Sheet	1 original	BOC website and Customs Arrival Area
Passport	1 photocopy	Resident Filipinos, Non-Resident Filipinos, and OFWs
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	1 original	Appropriate Regulatory Government Agency
Invoice/receipt, if any	1 photocopy	Resident Filipinos, Non-Resident Filipinos, and OFWs
Certificate of Identification (CI) or Owner's Pre-Departure Declaration (OPDD), if any	1 original	Resident Filipinos, Non-Resident Filipinos, and OFWs

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit a duly filled out CBDF and Information Sheet.	1. Check and verify the CBDF and Information Sheet. Conduct physical examination of the baggage.	None	1 hour and 15 minutes	Customs Operations Officer (COO) III, AOD/PID or equivalent office
Submit the required permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	2. Verify the submitted permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable.	None	30 minutes	COO III, AOD/PID or equivalent office
	3. Conduct the assessment of the goods to determine whether	None	15 minutes	COO III, AOD/PID or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	the goods fall within the limit for tax and duty exemption provided under Section 800(g) of the CMTA.			
	4. Review the assessment of COO III.	None	10 minutes	COO V, AOD/PID or equivalent office
	5. Require the payment of processing fee.	None	2 minutes	COO III, AOD/PID or equivalent office
Pay the processing fee.	6. Collect payment and issue Official Receipt (OR). Note: Any amount in excess of the threshold value for tax and duty exemption shall be subject to payment of corresponding duties, taxes, and other charges.	Processing Fee – Php250.00 + Documentary Stamps – Php130.00 Assessed duties, taxes, and other charges for the amount in excess of the threshold value for tax and duty exemption, if any	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Present the OR.	7. Check the OR and release the goods.	None	2 minutes	COO III, AOD/PID or equivalent office
END OF TRANSACTION				
Total	Php380.00 and assessed duties, taxes, and other charges for the amount in excess of the threshold value for tax and duty exemption, if any		2 hours and 24 minutes	

34. CLEARANCE OF DEPARTING TRAVELER WITH ACCOMPANIED BAGGAGE CONTAINING GOODS IN COMMERCIAL QUANTITY

References: Customs Administrative Order (CAO) No. 01-2017 (Customs Clearance of Accompanied and Unaccompanied Baggage of Travelers and Crew); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Goods in commercial quantities shall be declared by the departing traveler for issuance of a Special Permit to Load (SPL), in lieu of export declaration.

Office or Division	- Departure Operations Division (DOD) - Collection Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	Travelers and Crew Members

Checklist of Requirements	Required copy/ies	Where to Secure?
Passport, if necessary	1 original	Travelers and Crew Members
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	1 original	Appropriate Regulatory Government Agency

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Declare the goods.	1. Conduct physical examination of the goods.	None	20 minutes	Customs Operations Officer (COO) III, DOD
Submit the required permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable.	2. Check and verify the submitted permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable.	None	20 minutes	COO III, DOD
	3. Provide the SPL Form.	None	1 minute	COO III, DOD
Fill out the description of goods to be exported in the SPL Form.	4. Check and verify whether the details of the goods match with what is indicated in the SPL Form. Sign the SPL Form and require the payment of documentary stamps.	None	10 minutes	COO III, DOD
Pay the documentary stamps.	5. Collect payment and issue the Official Receipt (OR).	Php130.00	10 minutes	National Collecting Officer/ Cashier's

CLIENT STEPS	AGENCY ACTIONS	FEE TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				Office, Collection Division or equivalent office
Present the OR.	6. Check and verify the OR.	None	1 minute	COO III, DOD
Receive the original copy of the approved SPL Form.	7. Give the original copy of the approved SPL Form and clear the traveler/crew member.	None	1 minute	COO III, DOD
END OF TRANSACTION				
Total		Php130.00	1 hour and 3 minutes	

35. CLEARANCE OF DEPARTING TRAVELER WITH ACCOMPANIED BAGGAGE CONTAINING GOODS THAT WILL BE RETURNED

References: Customs Administrative Order (CAO) No. 01-2017 (Customs Clearance of Accompanied and Unaccompanied Baggage of Travelers and Crew); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Departing travelers with accompanied baggage containing goods that will be returned shall fill out the Owner's Pre-Departure Declaration (OPDD) Form.

Office or Division	- Departure Operations Division (DOD) - Office of the District Collector - Collection Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	Travelers and Crew Members

Checklist of Requirements	Required copy/ies	Where to Secure?
Passport, if necessary	1 original	Travelers and Crew Members
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	1 original	Appropriate Regulatory Government Agency

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Declare the goods.	1. Conduct physical examination of the goods.	None	30 minutes	Customs Operations Officer (COO) III, DOD
Submit the required permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable.	2. Check and verify the submitted permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable.	None	30 minutes	COO III, DOD
	3. Provide the OPDD Form.	None	1 minute	COO III, DOD
Fill out the OPDD with the details of the goods declared.	4. Check and verify whether the details of the goods match with what is indicated in the OPDD Form. Sign the OPDD Form and forward to the District Collector, or his/her duly deputized officer to administer oath.	None	10 minutes	COO III, DOD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	5. Affirm the declaration in the OPDD Form. Require the payment of the documentary stamps.	None	1 minute	District Collector, or his/her duly deputized officer to administer oath
Pay the documentary stamps.	6. Collect payment and issue the Official Receipt (OR).	Php130.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Present the OR.	7. Check and verify the OR.	None	1 minute	COO III, DOD
Receive the original copy of the approved OPDD Form.	8. Give the original copy of the approved OPDD Form and clear the traveler/ crew member.	None	1 minute	COO III, DOD
END OF TRANSACTION				
Total		Php 130.00	1 hour and 24 minutes	

36. CLEARANCE OF DEPARTING TRAVELERS AND CREW MEMBERS WITH RE-EXPORTATION COMMITMENT FORM

Reference: Customs Administrative Order No. 01-2017 (Customs Clearance of Accompanied and Unaccompanied Baggage of Travelers and Crew)

This pertains to the clearance formalities of departing travelers and crew members with goods for re-exportation.

Office or Division	- Departure Operations Division (DOD) - Piers Inspection Division (PID) or equivalent office - Aircraft Operations Division (AirOD) - Collection Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen
Who may avail	Travelers and Crew Members

Checklist of Requirements	Required copy/ies	Where to Secure?
Issued Bureau of Customs (BOC) Re-Exportation Commitment Form (RECF)	1 Pink/Duplicate Copy	Travelers and Crew Members
Issued Official Receipt (OR)	1 original	Travelers and Crew Members
Photographs of the goods, if any	1 copy	Travelers and Crew Members

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit BOC RECF and OR, together with the goods and photo/s of the goods, if any.	1. Check and match the RECF with the original copy on file and photo/s of the goods, if any.	None	5 minutes	Customs Operations Officer (COO) III, DOD/PID
	2. Conduct physical examination of the goods, and check and verify whether the description and details of the goods match with what is indicated in the RECF. Note: If the examined goods do not match with the details in the RECF, client cannot claim for refund of cash bond.	None	1 hour	COO III, DOD/PID
	3. Accompany the traveler and forward the RECF and OR to the Collecting Officer.	None	10 minutes	COO III, DOD/PID
Accept the cash bond and sign in the logbook.	4. Check and match the RECF and the OR with the copy on file, and release the cash bond.	None	10 minutes	National Collecting Officer/ Cashier's Office,

CLIENT STEPS	AGENCY ACTIONS	FEE TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				Collection Division or equivalent office
	5. Sign, clear for loading, and turn over the copy of the RECF to the Customs Inspector and the goods to the traveler or crew member for loading/check-in or hand carry.	None	5 minutes	COO III, DOD/PID
Load/Check-in or hand carry the goods.	6. Sign the RECF upon loading/boarding of the traveler together with the goods and return the copy to the DOD.	None	5 minutes	Customs Inspector, AirOD/PID
END OF TRANSACTION				
Total		None	1 hour and 35 minutes	

37. CLEARANCE AND RELEASE OF IN-BONDED BAGGAGE

References: Customs Memorandum Order No. 54-1991 (Formally Establishing the Interline Section and the In-Bond Section under the Baggage Assistance Division, Ninoy Aquino International Airport, and Supervision of the Operations of Interline and Customs Baggage Rooms (CBR)); and Customs Administrative Order (CAO) No. 01-2017 (Customs Clearance of Accompanied and Unaccompanied Baggage of Travelers and Crew); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

In-Bond Baggage refers to baggage received, handled, and placed at the CBR due to any of the following: insufficient funds for payment of duties, taxes, and other charges assessed; lack of the required permit/clearance from the government agency concerned; or violation of the customs laws, rules, and regulations, and other related laws.

For returning residents and Overseas Filipino Workers (OFWs) availing of the Tax Exemption Indorsement (TEI) from the Department of Finance (DOF), the TEI must be submitted to the Bureau by the Returning Resident or Returning OFW not later than thirty (30) calendar days from the date of arrival or the latter can pay the full duties and taxes within the same period. After the lapse of the period, the goods shall be deemed abandoned.

Office or Division	• Baggage Assistance Division (BAD) • Collection Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen
Who may avail	Travelers and Crew Members

Checklist of Requirements	Required copy/ies	Where to Secure?
Duly issued Held Baggage Receipt (HBR)	1 original	Travelers and Crew members
Customs Baggage Declaration Form (CBDF) - Form 117	1 original	BAD or AOD
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	1 original	Appropriate Regulatory Government Agency
Passport, if required	1 original	Travelers or Crew Members
Duly Notarized Special Power of Attorney/ Authorization if the claimant is not the traveler/owner and Valid Government ID of the authorized claimant/ representative	1 original	Travelers or Crew Members Authorized Representative
For Returning Residents and OFWs with Tax Exemption Indorsement		
TEI, if applicable	1 original	DOF
Personal and Household Effects Declaration (PHED) Form No. CFI (F)-PHED-001	1 original	BOC website and Customs arrival area
Certificate of Identification (CI) or Owner's Pre-Departure Declaration (OPDD), if any	1 original	Returning Residents and Returning OFWs
Passport of the Returning residents and returning OFWs	1 original	Returning Residents and Returning OFWs
Invoice/receipt, if any	1 photocopy	Returning Residents and Returning OFWs

Notarized Special Power of Attorney and Valid ID of authorized representative, if applicable	1 original	Returning Residents and Returning OFWs or their Authorized Representative
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CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Present a duly issued HBR, together with the required permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	1. Receive and validate the original HBR with the duplicate copy on file, together with the required permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable.	None	5 minutes	Warehouseman, BAD
	2. Locate the baggage stated in the HBR. Turnover the original and duplicate copy of the HBR, together with the required permits, licenses, certificates, and/or other requirements and the baggage, to Customs Operations Officer III (COO III).	None	15 minutes	Warehouseman, BAD
	3. Verify the submitted permits, licenses, certificates, and/or other requirements.	None	30 minutes	COO III, BAD
	4. Conduct physical examination of the goods.	None	30 minutes	COO III, BAD
	5. a. For dutiable goods, compute for the duties, taxes, and other charges. b. For non-dutiable goods, proceed to Agency Step No. 9.	None	15 minutes	COO III, BAD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	6. Review the assessment of COO III.	None	10 minutes	COO V, BAD
Pay the duties, taxes, and other charges, if applicable.	7. Collect payment and issue Official Receipt (OR).	Duties, taxes, and other charges, as computed + Documentary Stamps - Php130.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Present OR.	8. Check and verify the OR.	None	1 minute	COO III, BAD
Present verified OR, acknowledge receipt of baggage, and sign the HBR logbook.	9. Receive the verified OR and release the baggage to the traveler or authorized representative.	None	5 minutes	Warehouseman, BAD
END OF TRANSACTION				
Total	Computed duties, taxes, and other charges + Php130.00		2 hours and 1 minute	

38. CLEARANCE AND RELEASE OF INTERLINE BAGGAGE

References: Customs Memorandum Order No. 54-1991 (Formally Establishing the Interline Section and the In-Bond Section under the Baggage Assistance Division, NAIA, and Supervision of the Operations of Interline and Customs Baggage Rooms); Customs Administrative Order (CAO) No. 01-2017 (Customs Clearance of Accompanied and Unaccompanied Baggage of Travelers and Crew); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Interline baggage refers to baggage received, handled, and placed at the Interline Baggage Room (IBR). These baggage include mistagged, erroneously off-loaded, advanced or delayed, left behind or unclaimed, and transit baggage for foreign destinations.

Office or Division	• Baggage Assistance Division (BAD) • Collection Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen
Who may avail	Travelers and Crew Members

Checklist of Requirements	Required copy/ies	Where to Secure?
Property Irregularity Report (PIR)	1 original	Airline
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	1 original	Appropriate Regulatory Government Agency
Passport, if required	1 original	Travelers and Crew Members
Authorization Letter and Valid ID, if claimant is not the traveler/owner	1 original	Travelers and Crew Members Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Present the PIR given by the airline representative.	1. Check and verify the PIR. Accompany the traveler or authorized representative to the IBR Operator to locate the baggage.	None	4 minutes	Warehouseman/ Storekeeper, BAD
	2. Receive the baggage from the IBR Operator and turn over the baggage to Customs Operations Officer (COO) III.	None	5 minutes	Warehouseman/ Storekeeper, BAD
	3. Provide the Customs Baggage Declaration Form (CBDF) to the client.	None	2 minutes	COO III, BAD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Fill out and submit the CBDF.	4. Check and verify the filled out CBDF. Conduct physical examination of the baggage.	None	32 minutes	COO III, BAD
Submit the required permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable.	5. Verify the submitted permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable. Note: If no permit, license, certificate, and/or other requirement is presented, issue Held Baggage Receipt—except for agricultural goods, which shall be referred to Bureau of Fisheries and Aquatic Resources, Bureau of Animal Industry, Bureau of Plant Industry, and Department of Environment and Natural Resources for outright confiscation.	None	30 minutes	COO III, BAD
	6. a. For dutiable/ taxable goods, compute for duties, taxes, and other charges. b. For non-dutiable and freely importable goods, proceed to Agency Step No. 10.	None	15 minutes	COO III, BAD
	7. Review the assessment of COO III.	None	10 minutes	COO V, BAD
Pay for the computed duties, taxes, and other charges.	8. Collect payment and issue Official Receipt (OR).	Duties, taxes, and other charges, as computed + Documentary	10 minutes	National Collecting Officer/ Cashier's Office,

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
		Stamps – Php130.00		Collection Division or equivalent office
Present the OR.	9. Check and verify the OR.	None	2 minutes	COO III, BAD
Present the verified OR, acknowledge receipt of baggage, and sign the IBR logbook.	10. Receive the verified OR and release the baggage to the traveler or authorized representative.	None	2 minutes	Warehouseman/ Storekeeper, BAD
END OF TRANSACTION				
Total	Computed duties, taxes, and other charges + Php130.00		1 hour and 52 minutes	

V. SEAPORT AND AIRPORT OPERATIONS

39. ISSUANCE OF VESSEL DEPARTURE CLEARANCE

Reference: Customs Administrative Order (CAO) No. 15-2020 (Supervision and Control over Vessels and Aircraft)

Vessel Departure Clearance is issued to a vessel authorized to leave the port.

Office or Division	Piers and Inspection Division (PID) or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	Authorized Agents of Shipping Lines or their Authorized Representatives

Checklist of Requirements	Required copy/ies	Where to Secure?
Bill of health from the quarantine officer or officer of the public health service in the port	1 original	Bureau of Quarantine
Manifest of export cargo, one of which, upon certification by the authorized customs officer as to the correctness of the copy, shall be returned to the master of the vessel	3 photocopies	Export Division or equivalent office
Passenger list, showing foreigner and other passengers	2 original	Master of the Vessel
Register and shipping goods, if the vessel is of Philippine registry	1 photocopy	Maritime Industry Authority
Clearance issued by the last port of entry	1 original	Master of the Vessel
Certificate from the Philippine Coast Guard (PCG) that it received timely notice of the sailing of the vessel	1 photocopy	PCG

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the documentary requirements.	1. Receive and check the submitted documents.	None	30 minutes	Customs Operations Officer (COO) I, Entrance and Clearance Section, PID or equivalent office
	2. Issue Vessel Departure Clearance.	None	1 hour	COO III, Entrance and Clearance Section, PID or equivalent office
END OF TRANSACTION				
Total		None	1 hour and 30 minutes	

40. ISSUANCE OF AIRCRAFT DEPARTURE CLEARANCE

Reference: Customs Administrative Order (CAO) No. 15-2020 (Supervision and Control over Vessels and Aircrafts)

Any aircraft bound to a foreign port shall secure an aircraft departure clearance from the Commissioner or his authorized representative before departure.

Office or Division	Aircraft Operations Division (AirOD) or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	Airlines Agent or their Authorized Representatives

Checklist of Requirements	Required copy/ies	Where to Secure?
General Declaration (including Port Clearance, data and destination, health and customs clearance, itinerary of aircraft, Export Cargo Manifest, Passenger Manifest, and Store List showing stores loaded) (Sec 7.3.2 CAO No. 15-2020)	4 copies	Pilot- In-Command or Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the required documents to the Customs Inspector.	1. Verify the submitted documents and issue Transfer Note to the assigned Customs Guard for underguarding.	None	1 hour	Customs Inspector, AirOD or equivalent office
	2. Underguard the transfer of cargoes from Customs Facilities and Warehouses, Postal Office, and Industry-Specific Customs Bonded Warehouse (Airline Catering Services) to the departing aircraft.	None	1 hour	Customs Guard, AirOD or equivalent office
Submit the General Declaration.	3. Receive and verify the completeness of the documents.	None	10 minutes	Customs Inspector, AirOD or equivalent office
Embark passengers and cargoes.	4. Authorize the loading of the baggage, general goods, mail, and transshipment goods.	None	42 minutes	Customs Inspector, AirOD or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Allow the embarkation of the departing passengers and loading of baggage and goods into the Aircraft. Sign the Aircraft Departure Clearance.			
END OF TRANSACTION				
Note: Section 7.3.3 of CAO No. 15-2020. If the aircraft is cleared to depart without passengers, it shall not carry any passenger thereon. A record shall be made and kept open to public inspection in every customs office at an airport of entry of the dates of arrival and entry of all aircraft.				
Total		None	2 hours and 52 minutes	

VI. WAREHOUSING

41. WITHDRAWAL OF AIRCRAFT PARTS AND SUPPLIES FROM AIRLINES CUSTOMS BONDED WAREHOUSE

References: Customs Administrative Order (CAO) No. 03-2021 (Different Types of Stores for International Vessels and Aircrafts); Customs Memorandum Order No. 03-2022 (Revised Rules and Regulations on the Establishment, Supervision, Operation and Control of Customs Bonded Warehouses (CBWs)); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Withdrawal of aircraft parts and supplies from airline CBW is done for export, repair, and installation of aircraft parts and supplies.

Office or Division	- Collection Division or equivalent office - Customs Bonded Warehouse Division (CBWD) or equivalent office - Customer Care Center (CCC) - Warehousing Assessment Division (WAD) or equivalent office - Aircraft Operations Division (AirOD) or equivalent office
Classification	Simple
Type of Transaction	G2B – Government to Business
Who may avail	Airline CBW

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter	1 original	Applicant
Single Administrative Document	1 photocopy	Applicant

41.1. FOR INSTALLATION AND REPAIR OF AIRCRAFT PARTS/SUPPLIES

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Accomplish the Certificate of Identification (CI) Form and pay Documentary Stamps.	1. Collect payment and issue Official Receipt (OR).	Php130.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Fill out the Requisition Slip and Withdrawal Form, and submit to the Warehouseman, CBWD or equivalent office.	2. Receive and sign the Requisition Slip and Withdrawal Form and issue a certificate stating that the goods are physically intact at the CBW.	None	30 minutes	Warehouseman, CBWD or equivalent office
Submit request letter, accomplished CI Form, Requisition Slip, and Withdrawal Form to the CCC.	3. Receive submitted documents and forward to CBWD or equivalent office.	None	15 minutes	Customs Service Officer, CCC

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	4. Check and verify the documents submitted. Prepare a memorandum recommending for examination and computation of duties, taxes, and other charges, if any.	None	15 minutes	Account Officer, CBWD or equivalent office
	5. Sign the draft memorandum and forward to WAD or equivalent office.	None	10 minutes	Chief, CBWD or equivalent office
	6. Receive the signed memorandum and assign a Customs Operations Officer (COO) III.	None	10 minutes	Chief, WAD or equivalent office
Witness the conduct of physical examination.	7. Conduct physical examination and compute duties, taxes, and other charges, if any. Notify the CBW Operator of the assessed duties, taxes, and other charges, if any. Prepare the Order of Payment.	None	2 hours	COO III, WAD or equivalent office
Pay the assessed duties, taxes, and other charges, if any.	8. Collect payment and issue Official Receipt (OR).	Assessed duties, taxes, and other charges	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Present the OR to WAD or equivalent office.	9. Transmit the OR to the CBWD or equivalent office.	None	10 minutes	Clerk, WAD or equivalent office
	10. Receive the transmitted OR and endorse the request to the Warehouseman, CBWD or equivalent office.	None	20 minutes	Account Officer, CBWD or equivalent office
	11. Receive the endorsed request and allow the	None	10 minutes	Warehouseman, CBWD or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	withdrawal of the requested aircraft parts.			
Receive the requested aircraft parts for installation. Note: For repair, aircraft service provider will receive the requested aircraft parts.	12. Underguard the transport of aircraft parts and supplies to the location of the aircraft for installation and aircraft service provider location for repair. Release the requested aircraft parts.	None	30 minutes	Customs Guard, CBWD or equivalent office
END OF TRANSACTION				
Total	Php130.00 + Assessed duties, taxes, and other charges, if any		4 hours and 50 minutes	

41.2. FOR EXPORTATION OF REQUESTED AIRCRAFT PARTS

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Accomplish the CI and CIL Forms and pay Documentary Stamps.	1. Collect payment and issue OR.	Php260.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Present request letter to the Warehouseman, CBWD or equivalent office.	2. Receive and accomplish the Requisition Slip and Withdrawal Form, and issue a certificate stating that the goods are physically intact at CBW.	None	30 minutes	Warehouseman, CBWD or equivalent office
Submit letter request, Requisition Slip, CI, CIL, and Withdrawal Form to the CCC.	3. Receive the submitted documents and forward to CBWD or equivalent office.	None	15 minutes	Customs Service Officer, CCC
	4. Check and verify the documents submitted. Prepare the Transfer Note/Boat Note.	None	15 minutes	Account Officer, CBWD or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Pay the documentary stamps for Transfer Note/Boat Note.	5. Collect payment and issue OR.	Php130.00	10 minutes	National Collecting Officer/Cashier's Office, Collection Division or equivalent office
Present the Transfer Note/Boatnote with stamp to the CBWD or equivalent office.	6. Prepare a memorandum recommending physical examination.	None	10 minutes	Account Officer, CBWD or equivalent office
	7. Sign the draft memorandum and forward to WAD or equivalent office.	None	10 minutes	Chief, CBWD or equivalent office
	8. Receive the signed memorandum and assign COO III.	None	10 minutes	Chief, WAD or equivalent office
Witness the conduct of physical examination.	9. Conduct physical examination, sign the CI, and issue Order of Payment, if there is a penalty to be paid.	None	2 hours	COO III, WAD or equivalent office
Pay the penalty, if any.	10. Collect payment and issue OR.	Ranging from Php10,000.00 to Php20,000.00, depending on the number of days for late exportation	10 minutes	National Collecting Officer/Cashier's Office, Collection Division or equivalent office
Present the OR to WAD or equivalent office.	11. Transmit the copy of the OR and documents to the Export Division or equivalent office.	None	10 minutes	Clerk, WAD or equivalent office
Proceed with the Clearance of Goods for Exportation. Refer to Service No. 21.				
Upon receipt of the Authority to Load (ATL) from the Export Division, submit documents to Warehouseman, CBWD for withdrawal of the requested aircraft parts and supplies.	12. Receive the endorsed request and allow the withdrawal of the requested aircraft parts.	None	10 minutes	Warehouseman, CBWD or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	13. Underguard the transport of aircraft parts and supplies to the designated CFW for loading.	None	30 minutes	Customs Guard, CBWD or equivalent office
	14. Receive the Transfer Note/Boatnote, signed CI, and CIL and forward to Customs Inspector, AirOD.	None	10 minutes	Customs Guard, AirOD or equivalent office
	15. Accept the aircraft parts and supplies and sign the Transfer Note.	None	30 minutes	Customs Inspector, AirOD or equivalent office
END OF TRANSACTION				
Total	Php390.00 + Penalty, if any		5 hours and 30 minutes	

42. WITHDRAWAL OF RAW MATERIALS FOR PRODUCTION

References: Customs Administrative Order No. 01-2022 (Customs Bonded Warehouses (CBWs)) and Customs Memorandum Order No. 03-2022 (Revised Rules and Regulations on the Establishment, Supervision, Operation and Control of CBWs)

Raw materials withdrawn for production shall be accompanied by a duly filled out Requisition Slip to be filed with the assigned Warehouseman of the concerned CBW. No transfer of the bonded goods to accredited members shall be made unless the required Requisition Slip has been filed.

Office or Division	Operating Division [Miscellaneous Manufacturing Bonded Warehouse Division (MMBWD), Garments and Textile Manufacturing Bonded Warehouse Division (GTMBWD), Customs Common Bonded Warehouse Division (CCBWD), Public-Private Bonded Warehouse Division (PPBWD), Customs Bonded Warehouse Division (CBWD)] or equivalent office
Classification	Simple
Type of Transaction	G2B – Government to Business
Who may avail	CBW Operators

Checklist of Requirements	Required copy/ies	Where to Secure?
Requisition Slip	1 original	Operating Division or equivalent office
Warehousing Goods Declaration	1 copy	CBW Operator
Packing List	1 copy	CBW Operator

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the accomplished Requisition Slip and other documentary requirements to the assigned Warehouseman and receive the raw materials.	1. Receive the Requisition Slip and if in order, release the raw materials to the CBW Operator for production.	None	1 day	Warehouseman, Operating Division or equivalent office
END OF TRANSACTION				
Total		None	1 day	

43. ISSUANCE OF STAGING BILL OF LADING FOR PAYMENT OF DUTIES AND TAXES OF GOODS FOR LOCAL SALES FROM CUSTOMS BONDED WAREHOUSE

References: Customs Memorandum Order (CMO) 03-2022 (Revised Rules and Regulations on the Establishment, Supervision, Operation and Control of Customs Bonded Warehouses (CBWs)) and CMO No. 22-2018 (Guidelines in the Creation of Staging Bill of Lading) and Customs Administrative Order No. 01-2022 (CBW)

This process refers to the issuance of the Staging Bill of Lading for purposes of filing of goods declaration for local sales of goods from CBW.

Office or Division	• Customer Care Center (CCC) • Operating Division [Miscellaneous Manufacturing Bonded Warehouse Division (MMBWD), Garments and Textile Manufacturing Bonded Warehouse Division (GTMBWD), Customs Common Bonded Warehouse Division (CCBWD), Public-Private Bonded Warehouse Division (PPBWD), Customs Bonded Warehouse Division (CBWD)] or equivalent office • Warehousing Assessment Division (WAD) • Office of the Deputy Collector for Operations or equivalent office • Aircraft Operations Division (AirOD) or equivalent office • Piers Inspection Division (PID) or equivalent office
Classification	Complex
Type of Transaction	G2B – Government to Business
Who may avail	CBW Operators

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter	1 original	CBW Operators
Certification from the assigned Warehouseman that the goods are still intact in the CBW	1 original	Warehouseman, Operating Division concerned or equivalent office
Pre-Single Administrative Document (SAD)	1 original	Electronic to Mobile (E2M) Customs System thru accredited Value-Added Service Provider (VASP)
Previously processed SAD and other Import Documents	1 original	Warehousing Documentation and Records Division (WDRD) or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit request letter to the District Collector, thru the Chief, WAD or equivalent office, together with the Certification from the Warehouseman that the goods are still intact.	1. Receive the request letter, check the completeness of documents, and transmit to the Operating Division concerned or equivalent office.	None	15 minutes	Customs Service Officer, CCC
	2. Receive and check if the quantity of the goods is still within the allowable limits for	None	4 hours	Account Officer, Operating Division concerned or

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	local sales, and endorse request to the WAD or equivalent office.			equivalent office
Witness the conduct of the physical examination at the warehouse.	3. Conduct physical examination at the warehouse. Recommend the approval of the request for local sales to the Chief, WAD or equivalent office.	None	2 days	COO III, WAD or equivalent office
	4. Review and endorse recommendation of the request for local sales to Deputy Collector for Operations for final approval and issuance of staging Bill of Lading.	None	1 day	Chief, WAD or equivalent office
	5. Approve the request and issue Staging Bill of Lading for purposes of filing of goods declaration for local sales, and forward to the AirOD/PID or equivalent office.	None	4 hours	Deputy Collector for Operations or designated officer by the District Collector
	6. Create and issue dummy registry number and return to the Office of the Deputy Collector for Operations or equivalent office.	None	5 minutes	AirOD/PID or equivalent office
File Warehousing SAD.	7. Notify the client that the request has been approved.	None	10 minutes	Clerk, Deputy Collector for Operations or equivalent office
END OF TRANSACTION				
Total		None	3 days, 8 hours, and 30 minutes	

44. ISSUANCE OF AUTHORITY TO SELL OR TRANSFER FOR CONSTRUCTIVE EXPORTATION

References: Customs Administrative Order No. 01-2022 Customs Bonded Warehouses (CBWs) and Customs Memorandum Order No. 03-2022 (Revised Rules and Regulations on the Establishment, Supervision, Operation and Control of CBWs)

The following shall be considered as indirect or constructive exports of a CBW:

- a. Withdrawal for Sale of Semi-Finished/Finished Products of a Manufacturing Customs Bonded Warehouse (MCBW) or Accredited Members to other MCBW or Free Zone locators;
- b. Withdrawal for Sale of Semi-Finished/Finished Products between Accredited Members Belonging to the same Customs Common Bonded Warehouse (CCBW); and
- c. Withdrawal for Sale of Bonded Goods from Industry-Specific CBWs to its Accredited Client/End-user.

Office or Division	• Customer Care Center (CCC) • Office of the District Collector • Operating Division [Miscellaneous Manufacturing Bonded Warehouse Division (MMBWD), Garments and Textile Manufacturing Bonded Warehouse Division (GTMBWD), Customs Common Bonded Warehouse Division (CCBWD), Public-Private Bonded Warehouse Division (PPBWD), Customs Bonded Warehouse Division (CBWD)] or equivalent office • Warehousing Assessment Division (WAD) or equivalent office • Office of the Deputy Collector for Operations or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	CBW Operator, Broker, Accredited Exporter, or their Authorized Representative

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter for Authority to Sell or Transfer	1 original	CBW Operator, Broker Accredited Exporter, or their Authorized Representative
Certificate of Identification	1 original	WAD, Operating Division or equivalent office
Commercial Invoice	1 original	CBW Operator, Broker Accredited Exporter, or their Authorized Representative
Packing List	1 original	CBW Operator, Broker Accredited Exporter, or their Authorized Representative
Industrial Technology and Development Institute (ITDI) Formula of Conversion	1 copy	CBW Operator, Broker Accredited Exporter, or their Authorized Representative
Philippine Economic Zone Authority (PEZA) Form 8105/ Bring-in Permit, if applicable	1 original	CBW Operator, Broker Accredited Exporter, or their Authorized Representative

Checklist of Requirements	Required copy/ies	Where to Secure?
Admission Permit, if applicable	1 original	CBW Operator, Broker Accredited Exporter, or their Authorized Representative
Constructive Warehousing Entry or Customs Export Processing Zone Authority (EPZA) Warehousing Entry (CEWE)	1 original	CBW Operator, Broker Accredited Exporter, or their Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit request letter for Authority to Sell or Transfer of bonded goods to the District Collector thru the Operating Division concerned or equivalent office, together with the pertinent documentary requirements.	1. Receive request letter and its attachments and forward to the Operating Division concerned or equivalent office.	None	15 minutes	Customs Service Officer, CCC Clerk, Office of the District Collector
	2. Receive the request letter, check the completeness of documents, and endorse to the WAD or equivalent office.	None	30 minutes	Clerk, Operating Division or equivalent office Account Officer, Operating Division or equivalent office
Witness the conduct of the physical examination.	3. Conduct physical examination.	None	1 day	Customs Operations Officer III, WAD or equivalent office
	4. Prepare Disposition Form (DF) recommending approval of the request.	None	1 hour	Chief, WAD or equivalent office
	5. Review and endorse the DF to the District Collector.	None	1 hour	Deputy Collector for Operations
	6. Approve the DF and forward to the Operating Division concerned or equivalent office.	None	1 hour	District Collector
	7. Receive the DF and forward to the assigned Warehouseman,	None	1 hour	Receiving Clerk, WAD or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Operating Division concerned or equivalent office.			Receiving Clerk, Operating Division concerned or equivalent office
	8. Prepare the Transfer Note/Boatnote for underguarding and coordinate with Customs Guard for the transfer of goods.	None	1 hour	Warehouseman, Operating Division or equivalent office
Facilitate the transfer of goods.	9. Conduct underguarding of goods and ensure receipt of the bonded goods by the CBW, PEZA, or Freezone locator.	None	1 hour	Customs Guard, Operating Division or equivalent office
END OF TRANSACTION				
Total		None	1 day, 6 hours, and 45 minutes	

45. APPROVAL OF CERTIFICATE OF IDENTIFICATION FROM CUSTOMS BONDED WAREHOUSES FOR EXPORTATION OF FINISHED PRODUCTS

References: Customs Memorandum Order No. 03-2022 (Revised Rules and Regulations on the Establishment, Supervision, Operation and Control of Customs Bonded Warehouses (CBWs)) and Customs Administrative Order No. 01-2022 (CBW)

Certificate of Identification (CI) shall refer to the document certifying that the finished products to be exported is from a particular warehousing entry, and to determine whether a particular entry is partially or fully consumed.

Office or Division	- Collection Division or equivalent office - Customer Care Center (CCC) - Operating Division [Miscellaneous Manufacturing Bonded Warehouse Division (MMBWD), Garments and Textile Manufacturing Bonded Warehouse Division (GTMBWD), Customs Common Bonded Warehouse Division (CCBWD), Public-Private Bonded Warehouse Division (PPBWD), Customs Bonded Warehouse Division (CBWD)] or equivalent office - Warehousing Assessment Division (WAD) or equivalent office
Classification	Complex
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	CBW Operator, Broker, Accredited Exporter, or their Authorized Representative

Checklist of Requirements	Required copy/ies	Where to Secure?
Processed Warehousing Single Administrative Document (WSAD) with attached complete documents	1 original	CBW Operator, Broker, Accredited Exporter, or their Authorized Representative
Industrial Technology and Development Institute (ITDI) Formula of Conversion, if applicable	1 copy	CBW Operator, Broker, Accredited Exporter, or their Authorized Representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Secure the CI Form and pay the documentary stamps at the Collection Division or equivalent office.	1. Collect payment and issue Official Receipt.	Php130.00	10 minutes	National Collecting Officer/Cashier's Office, Collection Division or equivalent office
Submit the accomplished CI and other documentary requirements to the CCC.	2. Receive the accomplished CI and other documentary requirements and forward to the Warehouseman, Operating Division concerned or equivalent office.	None	20 minutes	Customs Service Officer, CCC Receiving Clerk, Operating Division concerned or

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46. APPROVAL OF DISPOSITION OF WASTAGES

References: Customs Memorandum Order No. 03-2022 (Revised Rules and Regulations on the Establishment, Supervision, Operation and Control of Customs Bonded Warehouses (CBWs)) and Customs Administrative Order No. 01-2022 (CBWs)

Wastages, rejects, and by-products in the manufacture of products shall be properly accounted for and disposed of in accordance with existing rules and regulations.

Office or Division	• Customer Care Center (CCC) • Office of the District Collector • Operating Division [Miscellaneous Manufacturing Bonded Warehouse Division (MMBWD), Garments and Textile Manufacturing Bonded Warehouse Division (GTMBWD), Customs Common Bonded Warehouse Division (CCBWD), Public-Private Bonded Warehouse Division (PPBWD), Customs Bonded Warehouse Division (CBWD)] or equivalent office • Warehousing Documentation and Records Division (WDRD) or equivalent office • Warehouse Assessment Division (WAD) or equivalent office • Collection Division or equivalent office
Classification	Simple
Type of Transaction	G2B – Government to Business
Who may avail	Customs Bonded Warehouse (CBW) Operator and/or Authorized Representative

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter addressed to the District Collector thru Operating Division concerned or equivalent office	1 original	Applicant
Statement of Raw Material Usage	1 original	Applicant
Certification of the Warehouseman that the said wastages/rejects are still intact in the CBW	1 original	Warehouseman, Operating Division concerned or equivalent office
Certification of the CBW Operator as to the occurrence of said wastages or the reason(s) for the rejects with attached formula of conversion	1 original	CBW Operator
Certificate of Identification (CI)	1 original	WAD or equivalent office
Prescribed Indorsement Form	1 original	WAD or equivalent office
Permits, licenses, certificates, and/or other requirements, for condemnation	1 original	Appropriate Regulatory Government Agency

46.1. BY PAYMENT

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit request letter with complete documentary requirements to the Office of the District	1. Receive the request letter and other documentary requirements, and forward to	None	15 minutes	Customs Service Officer, CCC

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Collector through CCC.	the Operating Division concerned or equivalent office.			Clerk, Office of the District Collector
	2. Accomplish the Warehousing Single Administrative Document (WSAD) Retrieval Request Form for the subject goods, have it signed by the Chief, Operating Division or equivalent office, and transmit the form to WDRD or equivalent office.	None	20 minutes	Account Officer, Operating Division concerned or equivalent office
	3. Receive the accomplished Retrieval Form, and provide copy of the warehousing entries of the subject goods to the Account Officer, Operating Division or equivalent office.	None	2 hours	Records Clerk, WDRD, or equivalent office
	4. Receive the copy of the WSAD of the subject goods and supporting documents, and request for physical examination from Customs Operations Officer (COO) III, WAD or equivalent office.	None	10 minutes	Account Officer, Operating Division or equivalent office
Witness the conduct of the physical examination.	5. Conduct physical examination of subject goods at the CBW.	None	1 day	COO III, WAD or equivalent office
	6. Submit the findings and computation for the payment of	None	1 hour	COO III, WAD or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	corresponding duties, taxes, and other charges and forward to the Chief, WAD or equivalent office.			
	7. Approve the computation of the COO III and issue Order of Payment (OP) to the client.	None	30 minutes	COO V, WAD or equivalent office Chief, WAD or equivalent office
Pay the assessed duties, taxes, and other charges.	8. Receive payment and issue Official Receipt (OR).	Assessed duties, taxes, and other charges	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Submit the OR.	9. Receive the OR and transmit to the Operating Division concerned or equivalent office.	None	15 minutes	Chief, WAD or equivalent office
Withdraw the wastages for consumption.	10. Allow the withdrawal of the wastages.	None	1 hour	Warehouseman, Operating Division or equivalent office
END OF TRANSACTION				
Total	Assessed duties, taxes, and other charges		1 day, 5 hours, and 40 minutes	

46.2. BY CONDEMNATION

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit request letter with complete documentary requirements to the District Collector through CCC.	1. Receive the request letter and other documentary requirements, and forward to the Operating Division concerned or equivalent office.	None	15 minutes	Customs Service Officer, CCC Clerk, Office of the District Collector
	2. Accomplish the WSAD Retrieval Request Form for the subject goods, have it signed by the Chief, Operating	None	20 minutes	Account Officer, Operating Division concerned or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Division or equivalent office, and transmit the form to WDRD or equivalent office.			
	3. Receive the accomplished Retrieval Form, and provide copy of WSAD to the Account Officer, Operating Division or equivalent office.	None	2 hours	Records Clerk, WDRD, or equivalent office
	4. Receive the copy of the WSAD and supporting documents, and request for physical examination from COO III, WAD or equivalent office.	None	10 minutes	Account Officer, Operating Division or equivalent office
Witness the conduct of the physical examination.	5. Conduct physical examination of subject goods at the CBW.	None	1 day	COO III, WAD or equivalent office
	6. Submit findings and forward to the Chief, WAD or equivalent office.	None	1 hour	COO III, WAD or equivalent office COO V, WAD or equivalent office
	7. Approve the findings of COO III and forward to the Operating Division concerned or equivalent office.	None	30 minutes	Chief, WAD or equivalent office
Withdraw the wastages for consumption.	8. Allow the withdrawal of the wastages.	None	1 hour	Warehouseman, Operating Division or equivalent office
END OF TRANSACTION				
Total		None	1 day, 5 hours, and 15 minutes	

VII. POSTING AND CANCELLATION OF BONDS

47. POSTING OF CARRIER'S SECURITY

References: Customs Administrative Order (CAO) No. 01-2021 (Security to Guarantee Payment of Duties and Taxes and Other Obligations); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

This shall refer to the posting of Carrier's Security for carriers transporting imported goods that shall be placed under customs transit from a port of entry to other ports, including Free Zones.

Office or Division	- Collection Division or equivalent office - Customer Care Center (CCC) - Bonds Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	Importers

Checklist of Requirements	Required copy/ies	Where to Secure?
Bond policy	1 original	Customs-accredited bonding company
Official Receipt (OR) for the payment bond premium	1 certified true copy	Customs-accredited bonding company
General Information Sheet of the Company	1 copy	Applicant
Notarized Secretary Certificate	1 original	Applicant
Notarized Affidavit of Undertaking	1 original	Applicant
Government-issued ID with three (3) specimen signatures	1 copy	Applicant
Approved Franchise	1 copy	Land Transportation Franchising and Regulatory Board
Updated Official Receipt/ Certificate of Registration OR/CR	1 copy	Land Transportation Office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Pay the documentary stamps.	1. Collect payment and stamp the Carrier's Security.	Php 230.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Submit the original copy of Carrier's Security together with the documentary requirements to the Bonds Division or equivalent office through CCC.	2. Receive the original copy of Carrier's Security and forward to the Bonds Division or equivalent office.	None	15 minutes	Customs Service Officer, CCC

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	3. Receive the original copy of Carrier's Security and forward to the assigned Bonds Examiner.	None	10 minutes	Clerk, Bonds Division or equivalent office
	4. Check the completeness of the documents and recommend approval for the posting of the Carrier's Security to the Chief, Bonds Division or equivalent office.	None	30 minutes	Bonds Examiner, Bonds Division or equivalent office Supervising Bonds Examiner, Bonds Division or equivalent office
	5. Review and approve the Carrier's Security.	None	15 minutes	Chief, Bonds Division or equivalent office
Receive the certified true copy of the approved Carrier's Security.	6. Release the certified true copy of the approved Carrier's Security.	None	10 minutes	Clerk, Bonds Division or equivalent office Customs Service Officer, CCC
END OF TRANSACTION				
Total		Php 230.00	1 hour and 30 minutes	

48. POSTING OF GENERAL WAREHOUSING BOND FOR RAW MATERIALS

References: Customs Administrative Order (CAO) No. 01-2021 (Security to Guarantee Payment of Duties and Taxes and Other Obligations); CAO No. 01-2022 (Customs Bonded Warehouse); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

This shall refer to the posting of General Warehousing Bond for importation of raw materials for bonded warehouses.

Office or Division	- Collection Division or equivalent office - Customer Care Center (CCC) - Bonds Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	Importers

Checklist of Requirements	Required copy/ies	Where to Secure?
Bond policy	1 original	Customs-accredited bonding company
Official Receipt (OR) for the payment bond premium	1 certified true copy	Customs-accredited bonding company
General Information Sheet of the Company	1 photocopy	Applicant
Notarized Secretary Certificate	1 original	Applicant
Notarized Affidavit of Undertaking	1 original	Applicant
Government-issued ID with three (3) specimen signatures	1 photocopy	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Pay the documentary stamps.	1. Collect payment and stamp the general warehousing bond.	Php230.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Submit the original copy of General Warehousing Bond for Raw Material together with the documentary requirements to the Bonds Division through CCC.	2. Receive the original copy of General Warehousing Bond for Raw Material and forward to the Bonds Division or equivalent office.	None	15 minutes	Customs Service Officer, CCC
	3. Receive the original copy of General Warehousing Bond for Raw Material and forward to the	None	10 minutes	Clerk, Bonds Division or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	assigned Bonds Examiner.			
	4. Check the completeness of the documents and recommend approval for the posting of the General Warehousing Bond for Raw Material to the Chief, Bonds Division or equivalent office.	None	30 minutes	Bonds Examiner, Bonds Division or equivalent office Supervising Bonds Examiner, Bonds Division or equivalent office
	5. Review and approve the General Warehousing Bond for Raw Material.	None	15 minutes	Chief, Bonds Division or equivalent office
Receive the certified true copy of the approved General Warehousing Bond for Raw Material.	6. Release the certified true copy of the approved General Warehousing Bond for Raw Material.	None	10 minutes	Clerk, Bonds Division or equivalent office Customs Service Officer, CCC
END OF TRANSACTION				
Total		Php 230.00	1 hour and 30 minutes	

49. POSTING OF PERFORMANCE BOND

References: Customs Administrative Order (CAO) No. 01-2021 (Security to Guarantee Payment of Duties and Taxes and Other Obligations); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

This shall refer to the posting of Performance Bond to cover duties and taxes due to loss or damaged goods while in transit or stored inside off-dock or off-terminal Customs Facilities and Warehouse.

Office or Division	- Collection Division or equivalent office - Customer Care Center (CCC) - Bonds Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	Importers

Checklist of Requirements	Required copy/ies	Where to Secure?
Bond policy	1 original	Customs-accredited bonding company
Official Receipt (OR) for the payment bond premium	1 certified true copy	Customs-accredited bonding company
General Information Sheet of the Company	1 photocopy	Applicant
Notarized Secretary Certificate	1 original	Applicant
Notarized Affidavit of Undertaking	1 original	Applicant
Government-issued ID with three (3) specimen signatures	1 photocopy	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Pay the documentary stamps.	1. Collect payment and stamp the Performance Bond.	Php 230.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Submit the original copy of Performance Bond together with the documentary requirements to the Bonds Division through CCC.	2. Receive the original copy of Performance Bond and forward to the Bonds Division or equivalent office.	None	15 minutes	Customs Service Officer, CCC
	3. Receive the original copy of Performance Bond and forward to the assigned Bonds Examiner.	None	10 minutes	Clerk, Bonds Division or equivalent office
	4. Check the completeness of the documents	None	30 minutes	Bonds Examiner, Bonds

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	and recommend approval for the posting of the Performance Bond to the Chief, Bonds Division or equivalent office.			Division or equivalent office Supervising Bonds Examiner, Bonds Division or equivalent office
	5. Review and approve the Performance Bond.	None	15 minutes	Chief, Bonds Division or equivalent office
Receive the certified true copy of the approved Performance Bond.	6. Release the certified true copy of the approved Performance Bond.	None	10 minutes	Clerk, Bonds Division or equivalent office Customs Service Officer, CCC
END OF TRANSACTION				
Total		Php 230.00	1 hour and 30 minutes	

50. POSTING OF RE-EXPORT BOND

References: Customs Administrative Order (CAO) No. 01-2021 (Security to Guarantee Payment of Duties and Taxes and Other Obligations); Section 800 of the Customs Modernization and Tariff Act (CMTA); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

This shall refer to the posting of bonds for conditionally free importation subject to re-exportation.

Office or Division	- Collection Division or equivalent office - Customer Care Center (CCC) - Bonds Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government
Who may avail	Importers and Government Agencies

Checklist of Requirements	Required copy/ies	Where to Secure?
Tax Exemption Indorsement (TEI)	1 original	Department of Finance
Bond policy	1 original	Customs-accredited bonding company
Official Receipt (OR) for the payment of bond premium	1 certified true copy	Customs-accredited bonding company
General Information Sheet of the Company	1 photocopy	Applicant
Notarized Secretary Certificate	1 original	Applicant
Notarized Affidavit of Undertaking	1 original	Applicant
Government-issued ID with three (3) specimen signatures	1 photocopy	Applicant
Pre-Single Administrative Document (SAD)	1 original	Formal Entry Division (FED) or Informal Entry Division (IED) or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Pay the documentary stamps.	1. Collect payment and stamp the Re-export Bond.	Php230.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Submit application for posting of Re-export Bond together with the documentary requirements to the Bonds Division or equivalent office through CCC.	2. Receive the application for posting of Re-export Bond and forward to Bonds Division or equivalent office.	None	15 minutes	Customs Service Officer, CCC

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	3. Receive the application for posting of Re-export Bond and pre-SAD from IED or FED and forward to the assigned Bonds Examiner.	None	10 minutes	Clerk, Bonds Division or equivalent office
	4. Check the completeness of the documents and recommend approval for the posting of the Re-export Bond to the Chief, Bonds Division or equivalent office.	None	30 minutes	Bonds Examiner, Bonds Division or equivalent office Supervising Bonds Examiner, Bonds Division or equivalent office
	5. Review and approve the Re-export Bond.	None	15 minutes	Chief, Bonds Division or equivalent office
Receive the certified true copy of the approved Re-export Bond.	6. Release the certified true copy of the approved Re-export Bond together with the pre-SAD to the FED or IED for processing for the release of the shipment.	None	10 minutes	Clerk, Bonds Division or equivalent office Customs Service Officer, CCC
END OF TRANSACTION				
Total		Php 230.00	1 hour and 30 minutes	

51. POSTING OF SURETY BOND UNDER GENERAL TRANSPORTATION SURETY BOND

References: Customs Memorandum Order (CMO) No. 36-2008 (Interim Enhanced Cargo transfer System for Transit Goods Consigned to Freeport Zone Locators, which are Discharged at Ports and Airport with Operating F2M Customs System and with Subic and Clark Freeport Zones as Final Destinations); CMO No. 32-2010 (Enhanced Automated Cargo Transfer System for Transit Goods Consigned to Freeport Area of Bataan Locator Enterprises Discharged at Ports and Airports with Operating ACOS and with the Freeport Areas of Bataan as Final Destination); CMO No. 43-2010 (Procedures for the Implementation of E2M Customs System – Phase 4 Transit/Transshipment System in all Customs Ports Nationwide); Joint Memorandum Order (JMO) No. 01-2015 (Mandatory Electronic Processing of Transshipments of PEZA Locators to PEZA Zones, and other Procedures); and JMO No. 01-2015-A (Clarifications on Section 7 of BOC-PEZA JMO 1-2015); Customs Administrative Order (CAO) No. 01-2021 (Security to Guarantee Payment of Duties and Taxes and Other Obligations); CAO No. 2-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

This shall refer to the posting of Surety Bond under General Transportation Surety Bond (GTSB) for shipments for transit from one customs office to another, or to a Free Zone.

Office or Division	- Collection Division or equivalent office - Customer Care Center (CCC) - Bonds Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	Importers

Checklist of Requirements	Required copy/ies	Where to Secure?
Bond policy	1 original	Customs-accredited bonding company
Official Receipt (OR) for the payment of bond premium	1 certified true copy	Customs-accredited bonding company
General Information Sheet of the Company	1 copy	Applicant
Notarized Secretary Certificate	1 original	Applicant
Notarized Affidavit of Undertaking	1 original	Applicant
Government-issued ID with three (3) specimen signatures	1 copy	Applicant
BOC Accreditation	1 certified true copy	Accounts Management Office, Intelligence Group
PEZA Certification	1 certified true copy	PEZA

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Pay the documentary stamps.	1. Collect payment and stamp the GTSB.	Php230.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit original copy of GTSB together with the documentary requirements to the Bonds Division or equivalent office through CCC.	2. Receive the original copy of GTSB and forward to the Bonds Division or equivalent office.	None	15 minutes	Customs Service Officer, CCC
	3. Receive the original copy of the GTSB and forward to the assigned Bonds Examiner.	None	10 minutes	Clerk, Bonds Division or equivalent office
	4. Check the completeness of the documents and recommend approval for the posting of the GTSB to the Chief, Bonds Division or equivalent office.	None	30 minutes	Bonds Examiner, Bonds Division or equivalent office Supervising Bonds Examiner, Bonds Division or equivalent office
	5. Review and approve the GTSB.	None	15 minutes	Chief, Bonds Division or equivalent office
Receive the certified true copy of the approved GTSB.	6. Release the certified true copy of the approved GTSB.	None	10 minutes	Clerk, Bonds Division or equivalent office Customs Service Officer, CCC
END OF TRANSACTION				
Total		Php 230.00	1 hour and 30 minutes	

52. POSTING OF SURETY BOND UNDER TENTATIVE/PROVISIONAL GOODS DECLARATION (PGD)

References: Customs Administrative Order (CAO) No. 01-2021 (Security to Guarantee Payment of Duties and Taxes and Other Obligations); CAO No. 02-2021 (Clearance of Goods under Informal Entry Processes); CAO No. 09-2021 (Clearance Procedures for Goods Entered for Consumption under the Formal Entry Processes); Sections 403 and 425 of the Customs Modernization and Tariff Act (CMTA); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

This shall refer to the posting of surety bond under tentative release/PGD where the declarant does not have all the information or supporting documents required to complete the goods declaration or when the initially assessed duties and taxes are disputed by the importer.

Office or Division	- Collection Division or equivalent office - Customer Care Center (CCC) - Bonds Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government
Who may avail	Importers and Government Agencies

Checklist of Requirements	Required copy/ies	Where to Secure?
Bond policy	1 original	Customs-accredited bonding company
Official Receipt (OR) for the payment of bond premium	1 certified true copy	Customs-accredited bonding company
General Information Sheet of the Company	1 photocopy	Applicant
Notarized Secretary Certificate	1 original	Applicant
Notarized Affidavit of Undertaking	1 original	Applicant
Government-issued ID with three (3) specimen signatures	1 photocopy	Applicant
Single Administrative Document (SAD)	1 original	Formal Entry Division (FED) or equivalent office
Discrepancy Report, for disputed assessment of duties, taxes, and tariff	1 original	FED or equivalent office
Bondable Amount Computation	1 original	Applicant
Tax Exemption Application filed to the Department of Finance, for duty and VAT exemption	1 certified true copy	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Pay the documentary stamps.	1. Collect payment and stamp the Surety Bond.	Php230.00	10 minutes	National Collecting Officer/Cashier's Office, Collection Division or equivalent office
Submit application for posting of Surety Bond	2. Receive the original copy of Surety Bond and	None	15 minutes	Customs Service Officer, CCC

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
together with the documentary requirements to the Bonds Division through CCC.	forward to Bonds Division or equivalent office.			
	3. Receive the original copy of Surety Bond and SAD (including discrepancy report for disputed duties and taxes and Tax Exemption application) from FED or equivalent office and forward to the assigned Bonds Examiner.	None	10 minutes	Clerk, Bonds Division or equivalent office
	4. Check the completeness of the documents and recommend approval for the posting of the Surety Bond to the Chief, Bonds Division or equivalent office.	None	30 minutes	Bonds Examiner, Bonds Division or equivalent office Supervising Bonds Examiner, Bonds Division or equivalent
	5. Review and approve the Surety Bond.	None	15 minutes	Chief, Bonds Division or equivalent office
Receive the certified true copy of the approved Surety Bond.	6. Release the certified true copy of the approved Surety Bond together with the SAD to the FED or equivalent office for the release of the shipment.	None	10 minutes	Clerk, Bonds Division or equivalent office Customs Service Officer, CCC
END OF TRANSACTION				
Total		Php 230.00	1 hour and 30 minutes	

53. CANCELLATION OF RE-EXPORT BOND AND SURETY BOND UNDER TENTATIVE RELEASE/PROVISIONAL GOODS DECLARATION

References: Customs Administrative Order (CAO) No. 01-2021 (Security to Guarantee Payment of Duties and Taxes and Other Obligations); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Cancellation of the Re-export Bond and Surety Bond under Tentative Release/Provisional Goods Declaration is done when the obligations under which the security was required have been satisfied.

Office or Division	• Customer Care Center (CCC) • Liquidation and Billing Division (LBD) or equivalent office • Bonds Division or equivalent office • Collection Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government
Who may avail	Importers and Government Agencies

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter for the cancellation of bonds	1 original	Applicant
Authorization/Special Power of Attorney, if applicable	1 original	Authorized Representative
Master Air Waybill/House Air Waybill/ Bill of Lading	1 original	Consolidator or Airline or Shipping Line
For Re-export Bond		
Certificate of Identification	1 original	Export Division or equivalent office
Certificate of Identification and Loading, for airport	1 original	Aircraft Operations Division or equivalent office
Inspector's Certificate of Lading, for seaport	1 original	Customs Container Control Division or equivalent office
Certificate of Shipment	1 original	Export Division or equivalent office
Export Declaration	1 original	Export Division or equivalent office
Landing Certificate	1 original	Country of Origin
For Surety Bond under Tentative Release/Provisional Goods Declaration (PGD)		
Import Documents	1 certified true copy	LBD or equivalent office
Approved Tax Exemption Indorsement (TEI), for duty and Value-Added Tax exemption	1 original	Department of Finance
Approved Tariff Dispute Resolution (Section 425 of Customs Modernization and Tariff Act), for valuation disputes	1 original	Tariff Commission

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit request letter and documentary requirements for	1. Receive the request letter for the cancellation of bond and forward	None	15 minutes	Customs Service Officer, CCC

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
the cancellation of bonds through CCC.	to the LBD or equivalent office.			
	2. Receive the request letter, entries, and other attachments for the cancellation of bonds and forward to the Chief, LBD or equivalent office.	None	10 minutes	Clerk, LBD or equivalent office
	3. Verify the completeness of the documents, issue Notice of Liquidation, and forward to the Bonds Division or equivalent office. Note: For late submission of liquidated entries, client must pay certain penalties based on CAO No. 13-2019.	None	10 minutes	Chief, LBD or equivalent office
	4. Draft the Notice of Cancellation and forward to Chief, Bonds Division or equivalent office.	None	1 hour	Bonds Examiner and Supervisor, Bonds Division or equivalent office
	5. Sign and issue the Notice of Cancellation and forward to the Collection Division or equivalent office.	None	15 minutes	Chief, Bonds Division or equivalent office
	6. Issue Order of Payment.	None	10 minutes	National Collecting Officer/ Cashier's Officer, Collection Division or equivalent office
Pay the documentary stamps.	7. Collect payment, issue Official Receipt, and stamp the Notice of Cancellation.	Php230.00	10 minutes	National Collecting Officer/ Cashier's Officer, Collection Division or

CLIENT STEPS	AGENCY ACTIONS	FEEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				equivalent office
Receive the Notice of Cancellation.	8. Release the Notice of Cancellation.	None	10 minutes	Customs Service Officer, CCC
END OF TRANSACTION				
Total		Php 230.00	2 hours and 20 minutes	

54. CANCELLATION OF WAREHOUSING BOND

References: Customs Administrative Order (CAO) No. 01-2021 (Security to Guarantee Payment of Duties and Taxes and Other Obligations); CAO No. 01-2022 (Customs Bonded Warehouse); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Cancellation of Warehousing Bond is done when the obligations under which the security was required have been satisfied.

Office or Division	• Customer Care Center (CCC) • Operating Division [Miscellaneous Manufacturing Bonded Warehouse Division (MMBWD), Garments and Textile Manufacturing Bonded Warehouse Division (GTMBWD), Customs Common Bonded Warehouse Division (CCBWD), Public-Private Bonded Warehouse Division (PPBWD), Customs Bonded Warehouse Division (CBWD)] or equivalent office • Liquidation and Billing Division (LBD) or equivalent office • Bonds Division or equivalent office • Collection Division or equivalent office
Classification	Simple
Type of Transaction	G2B – Government to Business
Who may avail	CBW Operators

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter for cancellation of Warehousing Bonds	1 original	Applicant
Warehousing Entry	1 original	Operating Division concerned or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit request letter and documentary requirements for cancellation of Warehousing Bonds through the CCC.	1. Receive the request letter for cancellation of Warehousing Bonds and forward to the Operating Division concerned or equivalent office.	None	15 minutes	Customs Service Officer, CCC
	2. Prepare the Statement of Liquidation and forward to LBD or equivalent office.	None	20 minutes	Account Officer, Operating Division or equivalent office
	3. Receive the request letter and warehousing entry for cancellation of Warehousing Bonds and forward to the Chief, LBD or equivalent office.	None	10 minutes	Clerk, LBD or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	4. Verify the completeness of the documents, issue Notice of Liquidation, and forward to the Bonds Division or equivalent office. Note: For late submission of liquidated entries, client must pay certain penalties based on CAO No. 13-2019.	None	10 minutes	Chief, LBD or equivalent office
	5. Draft the Notice of Cancellation and forward to Chief, Bonds Division or equivalent office.	None	1 hour	Bonds Examiner and Supervisor, Bonds Division or equivalent office
	6. Sign and issue the Notice of Cancellation and forward to the Collection Division or equivalent office.	None	15 minutes	Chief, Bonds Division or equivalent office
	7. Issue Order of Payment.	None	10 minutes	National Collecting Officer/ Cashier's Officer, Collection Division or equivalent office
Pay the documentary stamps.	8. Collect payment, issue Official Receipt, and stamp the Notice of Cancellation.	Php230.00	10 minutes	National Collecting Officer/ Cashier's Officer, Collection Division or equivalent office
Receive the Notice of Cancellation.	9. Release the Notice of Cancellation.	None	10 minutes	Customs Service Officer, CCC
END OF TRANSACTION				
Note: If there is a finding of breach of bond, a computation shall be made for the payment of the penalty. Only upon payment by the applicant of the penalty shall a Notice of Cancellation be issued.				
Total		Php 230.00	2 hours and 40 minutes	

VIII. ADMINISTRATIVE SERVICES

55. APPROVAL OF THE REQUEST FOR PRINTOUT OF SINGLE ADMINISTRATIVE DOCUMENT

References: Customs Administrative Order No. 02-2024 (Customs Dues, Fees, and Charges) and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

The Technical Support Division (TSD) provides printout of the Single Administrative Document (SAD) upon request of duly recognized stakeholders.

Office or Division	• TSD, Technology Management Service (TMS), Management Information Systems and Technology Group (MISTG) • Collection Division or equivalent office • Office of the Commissioner • Central Records Management Division (CRMD)
Classification	Highly Technical
Type of Transaction	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government
Who may avail	Importers, Brokers, and other Government Agencies

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter pertaining to the printing of SAD	1 original	Applicant
Secretary's Certificate	1 original	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit request letter and Secretary's Certificate.	1. Receive the request letter and Secretary's Certificate and indorse to TSD.	None	15 minutes	Administrative Officer, Office of the Deputy Commissioner, MISTG
	2. Receive request letter and check the completeness of the documents. Prepare an indorsement letter and forward to the Data Protection Officer.	None	20 minutes	Administrative Assistant, TSD
	3. Receive the documents and review the Secretary's Certificate. Prepare a memorandum stating the approval/denial of the request and forward to the TSD.	None	7 days	Data Protection Officer
	4. If approved, forward the request to the	None	10 minutes	Chief, TSD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	MISTG Help Desk for SAD printing.			
	5. Print the requested SAD and certify. Send the Order of Payment to the client through e-Pay system.	None	1 day	Help Desk, MISTG
Pay the amount indicated in the Order of Payment.	6. Collect payment and issue Official Receipt (OR).	Varies based on number of pages	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
	7. Prepare Disposition Form (DF) and draft letter reply stating the approval/ disapproval of the request. If approved, attach SAD printout.	None	30 minutes	Administrative Assistant, TSD
	8. Review and sign the DF and endorse to the Office of the Commissioner.	None	1 day	Chief, TSD Director, TMS Deputy Commissioner, MISTG
	9. Approve/ Disapprove the DF and sign letter reply.	None	7 days	Commissioner
	10. Endorse the signed DF, letter reply, and SAD printout, if approved, to the Office of the Deputy Commissioner, MISTG.	None	1 day	Administrative Officer, Office of the Commissioner
	11. Forward the letter reply and SAD printout, if approved, to the CRMD for release.	None	30 minutes	Clerk, Office of the Deputy Commissioner, MISTG
Receive the Certified SAD.	12. Release the Certified SAD to the client.	None	30 minutes	Administrative Officer, CRMD
END OF TRANSACTION				
Note: Section 5.25 of CAO No. 02-2024: Service Charge for Issuance of Certified True Copy of Document. A service charge of Php100.00 per document not exceeding 20 pages shall be paid by the party making the request. In excess thereof, Php5.00 per additional page				

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
shall be paid. Request from other government agencies shall be governed by Section 5.27 below. Request/Subpoena for Certified True Copies of documents coming from Investigative or Congressional Bodies shall be exempted from the coverage of this Section. Section 5.26 of CAO No. 02-2024: Service Charge for Issuance of Photocopy of Document. A service charge of Php20.00 per document not exceeding 10 pages shall be paid by a party, including government agencies, requesting for photocopies of documents with the Bureau. In excess thereof, Php2.00 per additional page shall be charged. Request/Subpoena for Photocopies of documents coming from Investigative or Congressional Bodies shall be exempted from the payment of the service charge.				
Total	Computed Service Charge based on CAO No. 02-2024		17 days, 2 hours, and 25 minutes	

56. APPROVAL OF THE REQUEST FOR STATISTICAL DATA ON IMPORTS

References: Customs Administration Order No. 02-2024 (Customs Dues, Fees, and Charges) and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

The System Development Division (SDD), Management Information Systems and Technology Group (MISTG) extracts, compiles, and releases requested import data upon written request.

Office or Division	• SDD, Planning and System Development Service (PSDS), MISTG • Office of the Commissioner
Classification	Highly Technical
Type of Transaction	G2C – Government to Citizen G2G – Government to Government G2B – Government to Business
Who may avail	Stakeholders with BOC transactions and other Government Agencies

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter indicating the following: c. Details of requested data (i.e., period, commodity code) d. Reason why the data is being requested	1 original	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the request letter.	1. Receive, review, and check the completeness of the request.	None	15 minutes	Administrative Officer, Office of the Deputy Commissioner, MISTG
	2. Issue directive for the preparation of data to the Director, PSDS.	None	25 minutes	Deputy Commissioner, MISTG
	3. Review the request. If there is sensitive data, forward the request to the Data Protection Officer for approval. Otherwise, issue a directive to the Data Protection Officer for the SDD.	None	15 minutes	Director, PSDS
	4. Deliberate the approval or disapproval of the requested sensitive data.	None	1 month	Data Protection Officer
	5. Check the validity and complexity of the request and assign	None	15 minutes	Chief, SDD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	to the SDD staff for processing.			
	6. Prepare the query/script statement, and extract and organize the data. Draft the Disposition Form (DF) and formal response to the request.	None	6 days	Staff, SDD
	7. Review the DF and formal response for approval of the Commissioner.	None	2 hours	Chief, SDD Director, PSDS Deputy Commissioner, MISTG
	8. Approve and sign the DF and formal response, and route to the Office of the Deputy Commissioner, MISTG for release.	None	5 days	Office of the Commissioner
Pay the amount indicated in the Order of Payment.	9. Send e-mail reply with the Order of Payment.	Varies based on the file format, file size and number of pages	2 days	Staff, SDD
Claim the requested data with Official Receipt.	10. Receive and release the letter and requested data.	None	30 minutes	Staff, Office of the Deputy Commissioner, MISTG

END OF TRANSACTION

Note: Section 5.25 of CAO No. 02-2024: Service Charge for Issuance of Certified True Copy of Document. A service charge of Php100.00 per document not exceeding 20 pages shall be paid by the party making the request. In excess thereof, Php5.00 per additional page shall be paid. Request from other government agencies shall be governed by Section 5.27 below. Request/Subpoena for Certified True Copies of documents coming from Investigative or Congressional Bodies shall be exempted from the coverage of this Section.

Section 5.26 of CAO No. 02-2024: Service Charge for Issuance of Photocopy of Document. A service charge of Php20.00 per document not exceeding 10 pages shall be paid by a party, including government agencies, requesting for photocopies of documents with the Bureau. In excess thereof, Php2.00 per additional page shall be charged. Request/Subpoena for Photocopies of documents coming from Investigative or Congressional Bodies shall be exempted from the payment of the service charge.

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
5.27 of CAO No. 02-2024: Service Charge for Issuance of Soft Copy of Document. Payment of Service Charge for issuance of soft copy of documents shall be in accordance with the following: a. Document in Portable Document Format (PDF) – Php20.00 per document not exceeding 10 pages. In excess thereof, Php1.00 per additional page shall be paid. b. Excel files in uneditable format – Php100.00 for the first 50kb plus additional Php2.00 for every kb in excess thereof.				
Total	Computed Service Charge based on CAO No. 02-2024		1 month, 13 days, 3 hours, and 40 minutes	

57. ISSUANCE OF CERTIFICATE OF NO OUTSTANDING ACCOUNT

References: Customs Memorandum Order No. 25-2020 (Guidelines on Refund and Tax Credit); Customs Administrative Order No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Certificate of No Outstanding Account is a bureau-wide clearance issued to Tax Credit applicants, Customs Bonded Warehouse (CBW) operators, and Super Green Lane (SGL) Members for the purpose of CBW renewal, accreditation, and Value-added Tax (VAT) refund or Tax Credit Certificate (TCC) utilization.

Office or Division	- Collection Service - Liquidation and Assessment Audit Division (LAAD) - Bonds Audit Division (BAD) - Customer Care Center (CCC)
Classification	Simple
Type of Transaction	G2B – Government to Business
Who may avail	Importer and/or Authorized Representatives

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter	1 original	Applicant (Template available at the Collection Service)
Company/Government-issued ID	1 copy	Applicant and Authorized Personnel
Authorization Letter for Authorized Representative, if applicable	1 original	Applicant
Notarized Secretary's Certificate, if corporation	1 original	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the documentary requirements through the Customer Care Portal System.	1. Receive and check the completeness of the submitted request letter together with the required documents. Forward the received request to the LAAD and BAD.	None	20 minutes	Clerk, Collection Service
	2. Verify if the applicant has an outstanding account with the Liquidation and Billing Division and Bonds Division of all Collection Districts.	None	1 day	Administrative Aide IV/ Management and Audit Analyst III, LAAD and BAD
	3. Prepare and draft the Certificate of No Outstanding Account.	None	30 minutes	Clerk, Collection Service
	4. Review and endorse the	None	2 hours	Chiefs,

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Certificate of No Outstanding Account for signature of the Director, Collection Service.			LAAD and BAD
	5. Sign the Certificate of No Outstanding Account.	None	1 day	Director, Collection Service
Pay the documentation fee and documentary stamps, and receive the Certificate of No Outstanding Account through the CCC.	6. Notify and release the Certificate of No Outstanding Account to the applicant or authorized representative through the CCC.	Php240.00	10 minutes	Clerk, Collection Service Customs Service Officer, CCC
Note: Client should submit hard copies of original documents within two (2) working days from filing.				
END OF TRANSACTION				
Total		Php 240.00	2 days and 3 hours	

58. ISSUANCE OF CERTIFICATE OF PAYMENT OF IMPORTED VEHICLES

References: Customs Memorandum Order (CMO) No. 11-2011 (Clarification/Additional Instructions to CMO No. 55-2010 entitled "Redefining the Duties and Responsibilities Under CMO No. 35-2010 of the Offices Responsible for the Issuance of Certificates of Payment and Providing Supplemental Instructions in the Implementation Thereof")

Certificate of Payment (CP) of imported vehicles from regular importers, personally owned vehicles and those consigned to the Association of Vehicle Importers and Distributors (AVID)/ Chamber of Automotive Manufacturers of the Philippines (CAMPI) Members accredited by Board of Investments are transmitted to the Office of the Deputy Collector for Assessment for signature and posting in accordance with CMO No. 11-2011.

Office or Division	• Customer Care Center (CCC) • Formal Entry Division (FED) or equivalent office • Collection Division or equivalent office • Office of the District Collector • Office of the Deputy Collector for Assessment or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government
Who may avail	Importer, Broker, Government Agency, or Authorized Representative

Checklist of Requirements	Required copy/ies	Where to Secure?
Request letter for the issuance of CP addressed to the District Collector	1 original	Importer, Broker, Government Agency, or Authorized Representative
Duly notarized and accomplished electronically-printed Single Administrative Document (SAD)	1 original	Electronic-to-Mobile (E2M) System and Electronic Lodgment through Value Added Service Provider
Commercial Invoice	1 original	Exporter/Supplier
Packing List	1 original	Exporter/Supplier
Endorsed Bill of Lading	1 original	Shipping Lines or Forwarder
Authority to Release Imported Goods	1 original	Bureau of Internal Revenue
Endorsement Letter/Clearance	1 original	Enforcement and Security Service (ESS) Motor Vehicle Monitoring and Clearance Office (MVMCO)
Endorsement Letter/Clearance	1 original	Imports and Assessment Service

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the hard copy of the request letter and documentary requirements for issuance of CP and original Stencil.	1. Receive the request for issuance of CP and original Stencil of the engine and Vehicle Identification Number (VIN), and forward to	None	10 minutes	Customs Service Officer, CCC Clerk, FED or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	the FED or equivalent office.			
	2. Review documentary requirements, prepare and print CP, and register CP in the BOC LTO system. Forward the hard copy of the CP to COO V.	None	3 minutes	COO III, FED or equivalent office
	3. Evaluate and verify the details indicated in the hard copy vis-a-vis registered e-CP. Notify the client to pay CP fee and documentary stamps.	None	3 minutes	COO V, FED or equivalent office
Pay the CP fee and documentary stamps.	4. Collect payment and issue Official Receipt (OR).	CP Fee – Php100.00 Documentary Stamps – Php130.00	30 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Present the OR.	5. Approve and post the CP in the BOC LTO system.	None	6 minutes	<i>For personally-owned vehicle and motor vehicle importations of privileged individuals and entities (embassies, multinationals, ADB, etc.):</i> District Collector or authorized officer <i>For vehicles consigned to AVID/CAMPI:</i> Deputy Collector for Assessment or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				<i>For regular importation and BOI-registered importer:</i> Chief, FED or equivalent office
Receive the copy of the CP.	6. Issue the client's copy of the CP.	None	1 hour	Clerk, Office of the District Collector Clerk, Office of the Deputy Collector for Assessment or equivalent office Clerk, Office of the Chief, FED or equivalent office
END OF TRANSACTION				
Total		Php 230.00	1 hour and 52 minutes	

59. ISSUANCE OF CLEARANCE OF NO DEROGATORY INFORMATION FROM INTERPOL FOR MOTOR VEHICLES

Reference: Customs Memorandum Order No. 27-2011 (Amendment to Customs Special Order No. 30-2011 on the Creation of the ESS Motor Vehicle Monitoring and Clearance Office)

Process for the issuance of Temporary and Final Clearance of No Derogatory Information verified with the Interpol for Motor Vehicles.

Office or Division	Enforcement and Security Service Motor Vehicle Monitoring and Clearance Office (EMVMCO)
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government
Who may avail	Importer and/or Authorized Representatives, Diplomats, Government Agencies, Citizens

59.1. ISSUANCE OF TEMPORARY CLEARANCE

Checklist of Requirements	Required copy/ies	Where to Secure?
Endorsement Letter from the District Collector	1 copy	Collection District concerned
Request Letter addressed to the Chief, EMVMCO	1 copy	Importer and/or Authorized Representative
Goods Declaration	1 copy	Applicant
Bill of Lading/Air Waybill	1 copy	Applicant
Certificate of Authority to Import	1 copy	Fair Trade Enforcement Bureau – Department of Trade and Industry
Authority to Release Imported Goods	1 copy	Bureau of Internal Revenue
Endorsement for Tax Exempt for Government, Balikbayan Citizens, Diplomats	1 copy	Department of Finance
Commercial Invoice	1 copy	Applicant
Packing List	1 copy	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Create ticket through the Customer Care Portal System (CCPS) and submit the documentary requirements to the Collection District concerned.	1. Retrieve the application and documents from the Collection District concerned and forward to the Field Office Staff.	None	5 minutes	Clerk, Field Office, EMVMCO
	2. Check the validity of the documents. Encode data, check for discrepancies, and verify with Interpol.	None	4 hours	Field Office Staff, EMVMCO
	3. Issue the Temporary Clearance of No	None	10 minutes	Chief, EMVMCO

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Derogatory Information.			
	4. Endorse to the Collection District concerned.	None	10 minutes	Liaison Officer, EMVMCO
END OF TRANSACTION				
Total		None	4 hours and 25 minutes	

59.2. ISSUANCE OF FINAL CLEARANCE

Checklist of Requirements	Required copy/ies	Where to Secure?
All requirements listed in Service No. 59.1		
Original Stencil of all documents	1 copy	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Create ticket through CCPS and submit documentary requirements to the Collection District concerned.	1. Retrieve the application and documents from the Collection District concerned and forward to the Field Office Staff.	None	5 minutes	Clerk, Field Office, EMVMCO
	2. Encode data and check for discrepancies and verify with Interpol.	None	4 hours	Field Office Staff, EMVMCO
	3. Issue Final Clearance of No Derogatory Information.	None	10 minutes	Chief, EMVMCO
	4. Endorse to the Collection District concerned.	None	10 minutes	Liaison Officer, EMVMCO
END OF TRANSACTION				
Total		None	4 hours and 25 minutes	

60. ISSUANCE OF PORT CLEARANCE

Port Clearance is a document that certifies that an importer/consignee is free from any liability regarding duties and taxes with the Collection District, as attested by several offices such as Bonds Division, Law Division, and Warehouse Document Records Division (WDRD) of the Collection District concerned.

Office or Division	• Customer Care Center (CCC) • Liquidation and Billing Division or equivalent office • Collection Division or equivalent office • Operating Division [Miscellaneous Manufacturing Bonded Warehouse Division (MMBWD), Garments and Textile Manufacturing Bonded Warehouse Division (GTMBWD), Customs Common Bonded Warehouse Division (CCBWD), Public-Private Bonded Warehouse Division (PPBWD), Customs Bonded Warehouse Division (CBWD)] or equivalent office • Bonds Division or equivalent office • Law Division • Office of the District Collector
Classification	Complex
Type of Transaction	G2B – Government to Business
Who may avail	Importers and/or Authorized Representatives

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter including contact details	1 original	Importers

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit request letter with contact details to the District Collector through LBD or equivalent office at the CCC.	1. Receive request letter and forward to LBD or equivalent office.	None	10 minutes	Customs Service Officer, CCC
	2. Verify if the client has current unpaid assessment. Prepare the Port Clearance.	None	20 minutes	Administrative Aide, LBD or equivalent office
Route the Port Clearance Form to the offices concerned.	3. Verify the compliances of the client. Sign the Port Clearance.	None	3 days	Chief, LBD or equivalent office Chief, Collection Division or equivalent office Chief, Operating Division or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				Chief, Bonds Division or equivalent office Chief, Law Division District Collector
Receive the Port Clearance.	4. Release the Port Clearance to the client.	None	5 minutes	Clerk, LBD or equivalent office Customs Service Officer, CCC
END OF TRANSACTION				
Total		None	3 days and 35 minutes	

61. ISSUANCE OF TAX DEBIT MEMORANDUM

References: Customs Administrative Order (CAO) No. 04-2019 (Duty Drawback, Refund, and Abatement); Customs Memorandum Order No. 25-2020 (Guidelines on Refund and Tax Credit); CAO No. 02-2024 (Customs Dues, Fees, and Charges) and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Tax Debit Memorandum (TDM) shall refer to the document authorizing the utilization of the Tax Credit Certificate as payment for customs duties or tax obligations of the grantee-importer. A Tax Credit Certificate cannot be utilized as payment for duty or taxes without a duly approved TDM.

Office or Division	• Revenue Collection and Monitoring Group (RCMG) • Liquidation and Assessment Audit Division (LAAD) • Collection Service • Tax Credit Committee (TCC) • Accounting Division
Classification	Highly Technical
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	Importer and/or Authorized Representatives

Checklist of Requirements	Required copy/ies	Where to Secure?
Letter of Application containing the following: 1. Tax Credit Certificate No./s to be utilized 2. Total Amount of duty, VAT, and excise tax to be paid 3. Amount to be paid using Tax Credit Certificate 4. Remaining amount to be paid in cash, if there is any (i.e. total amount of duty, VAT, and excise tax minus the amount to be paid using Tax Credit Certificate)	1 original	Applicant
Schedule of importation	1 photocopy	Applicant
Bill of Lading	1 certified true copy	Applicant
Invoice	1 certified true copy	Applicant
Packing List	1 certified true copy	Applicant
Pre-Single Administrative Document and Statement of Settlement of Duties and Taxes	1 certified true copy	Applicant
Tax Credit Certificate (back-to-back)	1 original, 1 photocopy	BOC
Board Resolution or Secretary Certificate and/or with Authorization letter/Special Power of Attorney authorizing representative to file, follow-up, and sign required documents	1 certified true copy	Applicant
General Information Sheet	1 photocopy	Applicant
Identification Card (Corporate Secretary and authorized representative)	1 original	Applicant or authorized representative

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit request letter with attached requirements to the TCC Secretariat.	1. Receive and check the documents and prepare an endorsement letter to the Collection Service and Accounting Division.	None	15 minutes	TCC Secretariat, RCMG
Pay the Certificate of No Outstanding Obligations fee and documentary stamps.	2. Prepare and issue the Certificate of No Outstanding Obligations. Review and sign the Certificate of No Outstanding Obligations.	Php240.00	2 days	Assigned Staff, LAAD Director, Collection Service
	3. Prepare and sign the Certificate of TCC Authenticity.	None	1 day	Chief, Accounting Division
	4. Receive the Certificate of No Outstanding Obligations and Certificate of TCC Authenticity. Prepare the Disposition Form (DF) with recommendation for approval/disapproval of the TDM for signature of the Head, TCC Secretariat.	None	10 minutes	TCC Secretariat, RCMG
	5. Review and endorse the DF and the TDM to the Commissioner for approval/disapproval.	None	1 day and 4 hours	Head, TCC Secretariat Chairman, TCC Deputy Commissioner, RCMG
	6. Review and approve/disapprove the DF and the TDM Application.	None	4 days	Commissioner
	7. Endorse the approved TDM to the Accounting Division for evaluation.	None	15 minutes	TCC Secretariat
	8. Evaluate the Tax Credit Certificate utilization and endorse the original and yellow copy of	None	3 hours	Section Chief, Accounting Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	the Tax Credit Certificate to the TCC Secretariat.			
	9. Create a Tax Credit Certificate account with the taxpayer's name, TIN, and approved amount of Tax Credit Certificate in the Electronic-to-Mobile (E2M) System (One-time only). Encode the approved TDM in the Tax Credit Certificate account.	None	10 minutes	Head, TCC Secretariat
Receive the TDM.	10. Issue the TDM to the client.	None	5 minutes	TCC Secretariat
END OF TRANSACTION				
Total		Php240.00	8 days, 7 hours, and 55 minutes	

62. ISSUANCE OF BUNKERING PERMIT

References: Customs Memorandum Order No. 22-2010 (Revised Customs Port Operations Manual); and Assessment and Operations Coordinating Group (AOCG) Memorandum No. 495-2021 (Documentary Requirements and Guidelines for the Application of Bunkering Permit; Customs Administrative Order (CAO) No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

The Bunkering Permit is the official authorization granted by the Port Operations Coordination Division (POCD), Port Operations Service (POS), AOCG for all international/foreign vessels requesting for replenishing of fuels and lube oils. This permit ensures that bunkering operation will be used solely for the vessel's own propulsion and complies with applicable customs laws, rules and regulations.

Office or Division	- POCD, POS, AOCG - Customer Care Center (CCC) - Collection Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	Requesting International/Foreign Vessel, Shipping Agents, Processors, and/or Authorized Representatives

Checklist of Requirements	Required copy/ies	Where to Secure?
Duly Notarized Request for Authority to Bunker	1 original	Applicant
Request Letter from the shipping agency bearing the email addresses of the principal as well as that of the Master of the Vessel	1 original	Applicant
Ships agent's specimen signature database with the attached copies of government-issued ID and company ID	1 photocopy	Applicant
Transmittal from the Collection District where the vessel will be/presently be docked indicating the Customs Registry Number and actual/estimated time of arrival duly signed by the Chief, Piers and Inspection Division (PID)/Port Operations Division (POD) or equivalent office	1 original	Collection District concerned
Notice of Arrival (NOA) of the vessel duly received by the Collection District	1 original	Applicant
Proforma Invoice	1 photocopy	Supplier
Certificate of Registry of the Vessel	1 photocopy	Applicant
Ships Particulars	1 photocopy	Applicant
Crew list	1 photocopy	Applicant
Voyage Memory for the last 10 Port of Calls	1 photocopy	Applicant
Voyage plan with fuel/oil consumption	1 photocopy	Applicant
Tank Capacity	1 photocopy	Applicant

Checklist of Requirements	Required copy/ies	Where to Secure?
Certificate of Authorization from the Master of the Vessel as Bunkering Agent	1 original	Master of the Vessel
Statement of the Master of the Vessel/ Necessity for Bunker	1 original	Master of the Vessel
Note: The documents must bear the stamp and signature of the Master, and the Agent or Representative must write "Submitted by: Agent name and signature" at the bottom of each document.		
Additional documentary requirements if necessary		
Department of Foreign Affairs (DFA) Diplomatic Clearance, for Foreign Government-owned Vessel	1 original	DFA
Maritime Industry Authority (MARINA) Special Permit, for Vessel under Philippine Registry	1 original	MARINA
Certification from an accredited surveyor that the Vessel is equipped with Exhaust Gas Cleaning System in compliance to Annex VI of the MARPOL Convention for commodities with more than 0.5% Sulfur Content	1 original	Accredited Surveyor

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the accomplished Transmittal Slip from the concerned Collection District with attached documentary requirements.	1. Receive the submitted accomplished Transmittal Slip, with attached documentary requirements, and forward to the POCD via hand carry or email.	None	20 minutes	Assigned Staff, PID/ POD or equivalent office
	2. Receive, check, and evaluate the submitted documentary requirements, and prepare the draft Bunkering Permit.	None	30 minutes	Assigned Staff, POCD
	3. Receive and check the application and forward the draft Bunkering Permit to the Chief, POCD for final approval.	None	2 minutes	Evaluator, POCD
	4. Finalize and approve the Bunkering Permit based on the	None	2 minutes	Chief, POCD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	data provided prior the application and return to Assigned Staff, POCD.			
	5. Print the Final Bunkering Permit to be signed.	None	2 minutes	Assigned Staff, POCD
	6. Countersign the Bunkering Permit. Sign the Bunkering Permit.	None	3 minutes	Evaluator, POCD Chief, POCD
	7. Transmit the approved Bunkering Permit to CCC for release.	None	5 minutes	Assigned Staff, POCD
	8. Release the approved Bunkering Permit to the client.	None	5 minutes	Customs Service Officer, CCC
Receive the approved Bunkering Permit, pay the Documentary Stamps, and transmit to the Collection District concerned.	9. Collect payment and issue OR.	Documentary Stamps – Php 140.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
END OF TRANSACTION				
Total		Php 140.00	1 hour and 19 minutes	

63. APPROVAL OF REQUEST FOR CERTIFICATION/CERTIFIED TRUE COPY OF CUSTOMS ISSUANCES

References: Customs Administrative Order (CAO) No. 02-2024 (Customs Dues, Fees, and Charges) and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

A Certification is issued to a requesting client that states a document is on file/possession of the Central Records Management Division (CRMD). A Certified True Copy (CTC) of Records is issued to an individual/office needing a copy of a document that has been stamped to certify that it is a true copy of the original file of the CRMD.

Office or Division	• CRMD • Customer Care Center (CCC) • Collection Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government
Who may avail	Internal and External Stakeholders

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter for Certification / CTC indicating the issuance/records being requested and its purpose	1 original	Requesting Office/Employee
Government-issued Identification Card	1 photocopy	Government Agencies issuing a valid ID

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit request letter for certification/ CTC to CRMD through CCC.	1. Receive the submitted request letter for certification/ CTC.	None	5 minutes	Administrative Officer, CRMD Clerk, CCC
	2. Evaluate the request and retrieve the requested records on file. Reproduce the required number of copy/ies of requested records/issuance, stamp it with CTC, and prepare the certification for approval of the Chief, CRMD.	None	15 minutes	Administrative Officer, CRMD
	3. Review and certify/sign the document.	None	3 minutes	Chief, CRMD
Receive the Order of Payment and proceed to the Cashier, CCC.	4. Prepare the Order of Payment and advise the client to pay at the Cashier, CCC.	None	5 minutes	Administrative Officer, CRMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Pay the corresponding amount at the Cashier, CCC.	5. Collect payment and issue Official Receipt (OR).	Issuance of CTC Fee – Php 100.00 Legal Research Fee – Php 10.00 Varies on the number of pages and the requesting party	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Return to the CRMD and present the OR, valid ID, and/or authorization letter.	6. Receive the OR and attach to the request letter. Record and release the requested certification/CTC of records/issuances to the client.	None	7 minutes	Administrative Officer, CRMD
Claim the requested certification/CTC of records/issuances.				
END OF TRANSACTION				
Note: Section 5.25 of CAO No. 02-2024. Service Charge for Issuance of CTC of Document. A service charge of Php100.00 per document not exceeding 20 pages shall be paid by the party making the request. In excess thereof, Php5.00 per additional page shall be paid. Request from other government agencies shall be governed by Section 5.27 of CAO No. 02-2024. Request/Subpoena for CTCs of documents coming from Investigative or Congressional Bodies shall be exempted from the coverage of this Section.				
Total		Php 110.00 + Computed Service Charge based on CAO No. 02-2024	45 minutes	

64. APPLICATION FOR THE CONDUCT OF DISCHARGE PORT SURVEY (DPS) REPORT

References: Customs Memorandum Order No. 18-2010 (Procedure for the Bulk and Break Bulk Cargo Clearance Enhancement Program Mandated Under Administrative Order (AO) No. 243 as amended by AO 243-A) and Customs Administrative Order No. 06-2011 (Supplemental Rules to Implement the Bulk and Break Bulk Cargo Clearance Enhancement Program)

The Discharge Port Survey (DPS) is a report required for the release of bulk and break bulk cargoes where the importer fails to secure a Load Port Survey (LPS) from the country of origin.

Office or Division	Assessment and Operations Coordinating Group (AOCG)
Classification	Simple
Type of Transaction	G2B – Government to Business G2G – Government to Government
Who may avail	1. Importers who fail to secure an LPS Report at the country of origin 2. Importers whose selected surveyors are not accredited in the Philippines

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter addressed to Deputy Commissioner, AOCG	1 original	Applicant
Bulk and Break-Bulk (BB) Form 1	1 original	AOCG
Duly Notarized Importers Information Sheet	1 original	AOCG
Notarized Affidavit of Undertaking indicating the details of the shipment	1 original	Applicant (template available at AOCG)
Certificate of Accreditation as Importer	1 copy	Accounts Management Office (AMO), Intelligence Group (IG)
Bill of Lading	1 copy	Applicant
Pro forma Invoice or Commercial Invoice	1 copy	Applicant
Packing List	1 copy	Applicant
Certificate of Accreditation as Broker	1 copy	AMO, IG
Government-issued Identification Card with three (3) specimen signatures	1 copy	Applicant
Certificate of Registration of company or Securities and Exchange Commission Certification	1 copy	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Upload the request with attached documents through the BOC Portal.	1. Receive the documents submitted by the applicant through the BOC Portal. Review the completeness of documents submitted, and route to the Bulk	None	50 minutes	Administrative Officer, Office of the Deputy Commissioner, AOCG

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	and Break bulk Cargo Enhancement Program (BBBCCEP) One-Stop Shop (OSS).			
	2. Verify whether the applicant has previously requested for DPS Report and prepare an indorsement for the approval of the request.	None	2 hours	Secretariat BBBCCEP - OSS, Office of the Deputy Commissioner, AOCG
	3. Approve the request for DPS Report.	None	45 minutes	Deputy Commissioner, AOCG
	4. Send the approved application for DPS Report to the Collection District concerned and the Accredited Cargo Surveying Company.	None	5 minutes	Secretariat BBBCCEP - OSS, Office of the Deputy Commissioner, AOCG
	5. Verify the approved application for DPS Report, notify the client on the approved application for the DPS report, and send a copy of Order of Payment for penalties imposed for recidivists, if applicable.	None	5 hours	Assigned Staff, Office of the District Collector
Pay the penalty, if any. Receive the approved application for DPS Report.	6. Collect payment and issue Official Receipt.	Penalty – varies based on number of violations, if any	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
END OF TRANSACTION				
Note: Section 3.2.3 of CAO No. 6-2011: If the concerned importer is already a recidivist, an administrative fine shall be imposed as follows: a. 20% of the dutiable value of the goods, for the initial violation; and b. 40% of the dutiable value of the goods, for the succeeding violations.				
Total	Penalty based on number of violations, if any	8 hours and 50 minutes		

65. APPROVAL OF REQUEST FOR AMENDMENT OF DETAILS OF MANIFEST/BILL OF LADING (BL)/AIR WAYBILL (AWB)

References: Customs Memorandum Order No. 31-2015 (Revised Rules and Procedures for the Processing of Importer or Consignee's Request for Amendment of Bill of Lading and Air Waybill); Customs Administrative Order No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Amendment of the details of the Manifest, Bill of Lading, and Air Waybill is required to correct information that might have been inadvertently omitted or erroneously declared. Under Section 1204 of the Customs Modernization and Tariff Act, a cargo manifest shall in no case be changed or altered after entry of vessel or aircraft, except by means of an amendment, under oath, by the master, consignee, or agent thereof, which shall be attached to the original manifest.

Office or Division	• Collection Division or equivalent office • Customer Care Center (CCC) • Office of the District Collector • Office of the Deputy Collector for Operations or equivalent office • Law Division • Management Information Systems and Technology Group (MISTG) • Customs Intelligence and Investigation Service (CIIS) • Enforcement and Security Service (ESS) • Auction and Cargo Disposal Division (ACDD) or equivalent office • Composite Unit or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government
Who may avail	Importers or Authorized Representatives

Checklist of Requirements	Required copy/ies	Where to Secure?
Notarized Request Letter addressed to the District Collector or Deputy Collector for Operations	1 original/1 copy	Consignee
Notarized Affidavit of Undertaking	1 original/1 copy	Consignee
Master and House Air Waybill or Bill of Lading	1 original/1 copy	Airline Operator
Commercial Invoice	1 original/1 copy	Consignee
Bureau of Customs-Certificate of Registration	1 original/1 copy	Consignee
Amendment of Inward Cargo Manifest	1 original/1 copy	Consignee
Waiver (consignee's name); Spot check (description of goods and weight or quantity/volume); Import Permit and List of Importables (BL Nature Code)	1 original/1 copy	Consignee
Valid ID/Company ID of Signatory to Request Letter and Corporate Secretary	1 copy	Consignee
Proof of Payment	1 copy	Consignee

Checklist of Requirements	Required copy/ies	Where to Secure?
Client Profile Registration System (CPRS)/ Business Permit	1 copy	Consignee

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Note: Client should comply with the submission of hard copies of original documents within two (2) working days from filing pursuant to CMO No. 09-2022.				
Pay the amendment fee.	1. Issue Official Receipt (OR).	Php 1000.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Create ticket in the Customer Care Portal System (CCPS).	2. Retrieve ticket and forward to concerned offices for clearance.	None	10 minutes	Customs Service Officer, CCC Assigned Staff, Office of the District Collector Assigned Staff, Office of the Deputy Collector for Operations or equivalent office
	3. Retrieve ticket and check if the shipment is abandoned, subject of an Alert Order or Warrant of Seizure and Detention (WSD) and has derogatory information, if issued with Decree of Abandonment or Forfeiture Order, and not subject for auction or condemnation. a. If goods are subject of WSD and Forfeiture Order, disapprove the request for amendment. b. If issued with DOA, forward to	None	3 hours	Assigned Staff, Law Division Assigned Staff, MISTG Assigned Staff, CIIS Assigned Staff, ESS Assigned Staff, ACDD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	the Office of the Deputy Collector for Operations or equivalent office. Note: The assigned staff from the Office of the Deputy Collector for Operations or equivalent office shall inform the client that the goods are already issued with DOA and may opt to file a written Motion for Reconsideration (MR) to the District Collector or an Appeal to the Commissioner pursuant to CMO No. 04-2021.			
	4. Receive ticket and review the clearances.	None	30 minutes	Assigned Staff, Office of the Deputy Collector for Operations or equivalent office
	a. For amendment pertaining to the description of goods, conduct spot checking. b. For amendment pertaining to the weight or quantity/volume, conduct spot checking.	None	1 hour	Assigned Examiner, Composite Unit or equivalent office Assigned Warehouseman, Composite Unit or equivalent office
	5. Draft Disposition Form (DF) recommending the approval of the amendment of details in the manifest/BL/AWB.	None	5 minutes	Assigned Staff, Office of the Deputy Collector for Operations or equivalent office
	6. Review and approve the DF and notify the client.	None	1 hour	Deputy Collector for Operations
Amend the details in the manifest/BL/AWB and submit to the Office of the Deputy Collector	7. Validate the amendment request in the E2M System.	None	5 minutes	Assigned Staff, Office of the Deputy Collector for Operations or

CLIENT STEPS	AGENCY ACTIONS	FEEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
for Operations or equivalent office.				equivalent office
END OF TRANSACTION				
Total		Php 1000.00	6 hours	

66. APPROVAL OF REQUEST FOR EXTENSION OF PERIOD TO FILE GOODS DECLARATION

Reference: Customs Memorandum Order No. 25-2018 (Lodgment/Filing of Goods Declaration, Valuation and Other Related Matters)

The period to file the goods declaration may only be extended, upon written request which shall be filed before the expiration of the original period, on valid grounds for another period not exceeding 15 days, and only upon prior approval of the Commissioner.

Office or Division	• Customer Care Center (CCC) • Office of the District Collector • Office of the Deputy Collector for Operations or equivalent office • Assessment and Operations Coordinating Group (AOCG)
Classification	Simple to Highly Technical
Type of Transaction	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government
Who may avail	Importers or Authorized Representatives

Checklist of Requirements	Required copy/ies	Where to Secure?
Notarized Request Letter (if filed through portal, with undertaking to submit the original/hard copy of the request)	1 original/1 photocopy	Consignee
Master or House Bill of Lading or Air Waybill	1 original/1 photocopy	Consignee
Company/Valid government-issued ID of the signatory indicated in the request letter	1 original/1 photocopy	Shipping line/ Forwarder
Proof or evidence of the reasonable grounds/justification for the request	1 photocopy	Consignee
Commercial Invoice	1 photocopy	Consignee
Packing List	1 photocopy	Consignee

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Note: Client should comply with the submission of hard copies of the original documents within two (2) working days from filing of the request.				
Create ticket in the Customer Care Portal System (CCPS).	1. Receive ticket and forward to the Office of the Deputy Collector for Operations or equivalent office.	None	10 minutes	Customs Service Officer, CCC Clerk, Office of the District Collector
	2. Receive the documents and check the last cargo discharge of the corresponding vessel, if for seaport. Evaluate and prepare the Disposition Form	None	30 minutes	Clerk, Office of the Deputy Collector for Operations or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	(DF)/Memorandum for signature of Deputy Collector for Operations.			
	3. Sign the Disposition Form/ Memorandum recommending approval/ disapproval of the request and forward to the District Collector for his/her concurrence.	None	1 hour	Deputy Collector for Operations
	4. Review and signify concurrence or non-concurrence and forward to the Office of the Deputy Commissioner, AOCG for approval.	None	1 hour	District Collector
	5. Transmit the documents to the Office of the Deputy Commissioner, AOCG.	None	Time varies based on the proximity to the Central Office For Metro Manila Collection Districts – 2 hours For other Luzon, Visayas, and Mindanao Collection Districts – 7 days	Assigned Staff, Office of the District Collector
	6. Review and approve/ disapprove the DF and inform the Collection District concerned.	None	1 day	Deputy Commissioner, AOCG
	7. Receive the approved/ disapproved request and forward to the Office of the	None	10 minutes	Assigned Staff, Office of the District Collector

CLIENT STEPS	AGENCY ACTIONS	FEE TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Deputy Collector for Operations or equivalent office.			
	8. Receive the approved request and untag the extension of the period to file Goods Declaration and inform the client.	None	10 minutes	Assigned Staff, Office of the Deputy Collector for Operations or equivalent office
END OF TRANSACTION				
Total		None	Metro Manila Collection Districts – 1 day and 5 hours Other Luzon, Visayas, and Mindanao Collection Districts – 8 days and 3 hours	

67. APPROVAL OF REQUEST FOR CANCELLATION OF TRANSIT SINGLE ADMINISTRATIVE DOCUMENT (TSAD)

References: Customs Memorandum Order (CMO) No. 53-2010 (Supplemental Guidelines in the Implementation of CMO No. 27-2009 re: Post Entry Modification of SAD and SAD Cancellation); BOC-PEZA JMO No. 1-2015 (Mandatory Electronic Processing of Transshipments of PEZA Locators to PEZA Zones, and other Procedures); CMO No. 27-2017 (Revocation of CMO No. 19-2017 and Amendment of CMO No. 53-2010); and Customs Administrative Order (CAO) No. 15-2019 (Rules and Regulations for Customs Transit in the Customs Territory); CAO No. 01-2020 (Fines and Surcharges for Clerical Errors, Misdeclaration, Misclassification, and Undervaluation); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

A process used when it is necessary to revise data in the assessed SAD which cannot be done under Post-Modification SAD.

Office or Division	• Customer Care Center (CCC) • Office of the Deputy Collector for Operations or equivalent office • Assessment and Operations Coordinating Group (AOCG) • Collection Division or equivalent office
Classification	Simple to Highly Technical
Type of Transaction	G2C – Government to Citizens G2B – Government to Business
Who may avail	Freezone Locator, Importer, Customs Broker, or Authorized Representative/s

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter for the cancellation of TSAD	1 original	Applicant
TSAD and its attachments	1 original	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit request letter to the District Collector through the Deputy Collector for Operations.	1. Receive request letter and transmit to the Office of the Deputy Collector for Operations or equivalent office.	None	15 minutes	Customs Service Officer, CCC
	2. Receive and check the completeness of the documents submitted and forward to Customs Operations Officer (COO) III.	None	15 minutes	Clerk, Office of the Deputy Collector for Operations or equivalent office
	3. Draft the Disposition Form (DF) on the cancellation of TSAD for signature of the Deputy Collector for Operations.	None	30 minutes	COO III, Office of the Deputy Collector for Operations or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	4. Sign the DF recommending cancellation of TSAD.	None	1 hour	Deputy Collector for Operations
	5. Transmit the DF to the Office of the Deputy Commissioner, AOCG.	None	Time varies based on the proximity to the Central Office For Metro Manila Collection Districts – 2 hours For other Luzon, Visayas, and Mindanao Collection Districts – 7 days	Clerk, Office of the Deputy Collector for Operations or equivalent office
	6. Approve the DF for cancellation of TSAD.	None	2 hours	Deputy Commissioner, AOCG
	7. Forward the approved DF to Office of the Deputy Collector for Operations or equivalent office.	None	Time varies based on the proximity from the Central Office For Metro Manila Collection Districts – 2 hours For other Luzon, Visayas, and Mindanao Collection Districts – 7 days	Clerk, Office of the Deputy Commissioner, AOCG
	8. Receive the approved DF and notify the client.	None	5 minutes	Clerk, Office of the Deputy Collector for Operations
Pay the penalty fee and charges.	9. Collect payment and issue Official Receipt (OR).	Php5,000.00 + charges which vary based on number of offenses ranging from Php1000.00 to Php5,000.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office.

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
		per CAO No. 02-2025		
Present the OR.	10. Implement the Cancellation of the TSAD.	None	30 minutes	COO V, Office of the Deputy Collector for Operations or equivalent office
END OF TRANSACTION				
Note: Section 6 of CAO No. 02-2025: Cancellation or Modification of Goods Declaration Charges Arising from Clerical or Inadvertent Errors. The Importer/Exporter shall pay the following charges for every cancellation and/or modification of goods declaration except when the reason of cancellation is due to system error: a. First Offense - Php1,000.00 b. Second Offense - Php3,000.00 c. Third Offense or more - Php5,000.00				
Total	Php5,000.00 + charges based on the number of offenses per CAO No. 02-2025		For Metro Manila Collection Districts – 8 hours and 45 minutes For other Luzon, Visayas, and Mindanao Collection Districts – 14 days, 4 hours, and 45 minutes	

68. APPROVAL OF REQUEST FOR MODIFICATION OF TRANSIT SINGLE ADMINISTRATIVE DOCUMENT (TSAD)

References: Customs Memorandum Order (CMO) No. 53-2010 (Supplemental Guidelines in the Implementation of CMO No. 27-2009 re: Post Entry Modification of SAD and SAD Cancellation); BOC-PEZA JMO No. 1-2015 (Mandatory Electronic Processing of Transshipments of PEZA Locators to PEZA Zones, and other Procedures); CMO No. 27-2017 (Revocation of CMO No. 19-2017 and Amendment of CMO No. 53-2010); Customs Administrative Order (CAO) No. 15-2019 (Rules and Regulations for Customs Transit in the Customs Territory); CAO No. 01-2020 (Fines and Surcharges for Clerical Errors, Misdeclaration, Misclassification, and Undervaluation); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Post Modification of SAD is a process used when it is necessary to revise the data in the said document.

Office or Division	- Customer Care Center (CCC) - Office of the Deputy Collector for Operations or equivalent office - Collection Division or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	Freezone Locator, Importer, Customs Broker, or Authorized Representative/s

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter for modification of TSAD	1 original	Applicant
TSAD and its attachments	1 original	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit request letter to the District Collector through the Deputy Collector for Operations.	1. Receive request letter and transmit to the Office of the Deputy Collector for Operations or equivalent office.	None	15 minutes	Customs Service Officer, CCC
	2. Receive and check the completeness of the documents submitted and forward to Customs Operations Officer (COO) III.	None	10 minutes	Clerk, Office of the Deputy Collector for Operations or equivalent office
	3. Provide the E2M Post Modification of SAD Form to the client.	None	5 minutes	COO III, Office of the Deputy Collector for Operations or equivalent office
Accomplish and submit the E2M Post Modification of SAD Form.	4. Sign the E2M Post Modification of SAD Form and notify the client.	None	1 hour	COO III, Office of the Deputy Collector for Operations or

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				equivalent office COO V, Office of the Deputy Collector for Operations or equivalent office District Collector or Deputy Collector for Operations
Pay the penalty charge.	5. Collect payment and issue Official Receipt (OR).	Php5,000.00 + charges which vary based on number of offenses ranging from Php1000.00 to Php5,000.00 per CAO No. 02-2025	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Submit the OR.	6. Implement the modification of the TSAD.	None	30 minutes	COO III, Office of the Deputy Collector for Operations or equivalent office
END OF TRANSACTION				
Note: Section 6 of CAO No. 02-2025: Cancellation or Modification of Goods Declaration Charges Arising from Clerical or Inadvertent Errors. The Importer/Exporter shall pay the following charges for every cancellation and/or modification of goods declaration except when the reason of cancellation is due to system error: a. First Offense - Php1,000.00 b. Second Offense - Php3,000.00 c. Third Offense or more - Php5,000.00				
Total	Php5,000.00 + charges based on the number of offenses per CAO No. 02-2025		2 hours and 10 minutes	

IX. OTHERS

69. AVAILMENT OF PRIOR DISCLOSURE PROGRAM (PDP)

References: Customs Administrative Order (CAO) No. 01-2019 (Post Clearance Audit and PDP); and CAO No. 02-2024 (Customs Dues, Fees, and Charges) and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

A program based on the best international customs practice, authorizing the Commissioner of Customs to accept, as a potential mitigating factor, prior disclosure by importers of errors and omissions in goods declaration resulting in deficiency in duties and taxes on past importation.

Office or Division	• Post Clearance Audit Group (PCAG) • Compliance Assessment Office (CAO) • Trade Information and Risk Analysis Office (TIRAO) • Office of the Commissioner
Classification	Highly Technical
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	Importer and/or Authorized Representative

Checklist of Requirements	Required copy/ies	Where to Secure?
Requirements when applying for PDP		
PDP Application Letter signed by the company president or authorized representative	1 original	Applicant (template available at PCAG)
Prior Disclosure Form B	1 original	Applicant (template available at PCAG)
Notarized Company Secretary's Certificate	1 original	Applicant (template available at PCAG)
Notarized Affidavit of Voluntary Undertaking indicating intent to file PDP	1 original	Applicant (template available at PCAG)
Customs Compliance Improvement Plan	1 original	Applicant (template available at PCAG)
Comparative Computation on Values or Classification	1 original	Applicant (template available at PCAG)
Tender of Payment indicating the amount to be paid based on issues found by consignee	1 original	Applicant
Note: Subject for validation of the Audit Team.		
Documents to be presented for verification and analysis of PDP Application during the audit period		
Audited Financial Statements	1 original	Applicant
Value-Added Tax Returns	1 original	Applicant
Royalty Agreement, if any	1 original	Applicant
Income Tax Return	1 original	Applicant
Summary of Importation	1 original	Applicant
Accounting Records	1 original	Applicant
Importation Records (e.g. Single Administrative Document, Commercial Invoice, Freight Billing, Insurance, etc.)	1 original	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit PDP Application together with the Tender of Payment as well as supporting documents to the PCAG.	1. Receive and verify the completeness of the PDP Application, Tender of Payment, and other supporting documents.	None	30 minutes	Customs Operations Officer (COO) III/ Officer of the Day, PCAG, or equivalent
	2. Issue and sign the Order of Payment (OP) and forward to the Assistant Commissioner, PCAG for endorsement.	None	5 minutes	Chief Customs Operations Officer (CCOO), Audit Team Leader PCAG, or equivalent
	3. Endorse the OP with Tender of Payment to the Account Officer.	None	5 minutes	Assistant Commissioner, PCAG
Pay the amount as specified in the OP.	4. Issue Official Receipt (OR).	Amount specified in the Tender of Payment and the OP	20 minutes	Account Officer, PCAG
	5. Forward the PDP Application and supporting documents to the Director, CAO.	None	15 minutes	Assistant Commissioner, PCAG
	6. Route the PDP Application and supporting documents to the assigned Audit Team.	None	15 minutes	Director, CAO
	7. Conduct an analysis and evaluation of PDP Application.	None	85 days ⁵	Audit Team
	8. Prepare the Evaluation Report and Disposition Form (DF) with recommendation for approval/ disapproval.	None	1 day	Audit Team
	9. Review the Evaluation Report with Letter of Approval/ Disapproval, and DF for signature of the Assistant	None	2 days	CCOO, Audit Team Leader PCAG, or equivalent Director, CAO,

⁵ Pursuant Section 6.4.2 of CAO No. 01-2019 the audit team has 90 days from the submission of the complete PDP documents. For this purpose, to afford the appropriate offices ample time to review the recommendation, the audit team is directed to submit the Evaluation Report before the expiry of the 90-day period.

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Commissioner, PCAG.			Director, TIRAO
	10. Review and endorse the DF with Evaluation Report with Letter of Approval/ Disapproval for signature of the Commissioner.	None	1 day	Assistant Commissioner, PCAG
	11. Approve and sign Disposition Form and Letter of Approval/ Disapproval.	None	3 days	Commissioner
	12. Receive the signed Letter of Approval/ Disapproval and forward to the consignee.	None	1 day	Administrative Aide, Office of the Assistant Commissioner, PCAG COO IV, concerned division, PCAG
Receive the Letter of Approval/ Disapproval.				
END OF TRANSACTION				
Total	Amount specified in the Tender of Payment and the OP		93 days, 1 hour, and 30 minutes	

70. ISSUANCE OF DECREE OF ABANDONMENT FOR EXPRESSLY ABANDONED GOODS

References: Customs Administrative Order (CAO) No. 17-2019 (Abandonment: Kinds, Effects, and Treatment) and CAO No. 13-2020 (Imposition of Penalties, Surcharges, Interest and Other Charges for Lifting, Claiming, or Recovering Part of the Proceeds in the Sale of Impliedly Abandoned Goods)

At any time the imported goods are within the control of the Bureau or until the payment of duties and taxes due on imported goods entered under the customs bonded warehousing regime, the owner, importer, or consignee of the imported goods, may expressly abandon ownership thereof in favor of the government by submitting an Affidavit of Abandonment to the District Collector, who shall verify the same within three (3) calendar days from its filing.

Within three (3) calendar days from verification of the Affidavit of Abandonment, the District Collector concerned shall issue the corresponding Decree of Abandonment. Expressly abandoned goods shall be deemed property of the government upon the filing with the District Collector of the Affidavit of Abandonment.

Office or Division	• Customer Care Center (CCC) • Office of the District Collector • Law Division • Operating Division [Miscellaneous Manufacturing Bonded Warehouse Division (MMBWD), Garments and Textile Manufacturing Bonded Warehouse Division (GTMBWD), Customs Common Bonded Warehouse Division (CCBWD), Public-Private Bonded Warehouse Division (PPBWD), Customs Bonded Warehouse Division (CBWD)] or equivalent office • Office of the Deputy Collector for Operations or equivalent office
Classification	Complex
Type of Transaction	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government
Who may avail	Importer, CBW Operator, Customs Broker, and/or their Authorized Representative/s

Checklist of Requirements	Required copy/ies	Where to Secure?
Notarized Letter and Affidavit of Abandonment	1 original	Importer/Consignee/Owner
Notarized Secretary Certificate, if applicable	1 original	Authorized Representative of Importer/Consignee/Owner
Packing List	1 photocopy	Importer
Commercial Invoice	1 photocopy	Importer
Bill of Lading	1 photocopy	Shipping Lines

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the letter including the documentary requirements expressly abandoning the shipment to the District Collector.	1. Receive the letter and documentary requirements, and forward to the Office of the District Collector.	None	15 minutes	Customs Service Officer, CCC

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	2. Receive and check the completeness of the documents and forward to the Chief, Law Division.	None	15 minutes	Clerk, Office of the District Collector Clerk, Law Division
	3. Assign a Hearing/ Legal Officer.	None	5 minutes	Chief, Law Division
	4. Evaluate the submitted documents and prepare a Memorandum to the concerned warehouse on the status of the shipment and if there are any objections on the request.	None	30 minutes	Hearing/ Legal Officer, Law Division
	5. Receive the Memorandum and issue certificate on the status of the shipment.	None	30 minutes	Warehouseman, Operating Division concerned or equivalent office
	6. Prepare the draft Decree of Abandonment (DOA) for review of the Chief, Law Division.	None	1 hour	Hearing/ Legal Officer, Law Division
	7. Review and recommend approval of the DOA.	None	1 day	Chief, Law Division
	8. Forward the DOA to the Office of the District Collector for approval and signature.	None	5 minutes	Clerk, Law Division
	9. Approve the DOA.	None	2 days	District Collector
	10. Serve the DOA through registered mail and notify the client. Note: After 15 days, the Law Division will issue Notice of Finality.	None	1 hour	Messenger, Law Division
END OF TRANSACTION				
Total		None	3 days, 3 hours, and 40 minutes	

71. CLEARANCE AND RELEASE OF TRANSIT SINGLE ADMINISTRATIVE DOCUMENTS (GOODS DECLARATION) FOR GOODS BOUND TO FREE ZONES

References: BOC-PEZA Joint Memorandum Order No. 01-2015 (Mandatory Electronic Processing of Transshipments of PEZA Locators to PEZA Zones, and other Procedures); Customs Administrative Order (CAO) No. 15-2019 (Rules and Regulations for Customs Transit in the Customs Territory); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Transit of goods bound to free zones shall refer to customs procedure under which goods, in its original form, are transported under customs control from one customs office to a free zone.

Office or Division	- Collection Division or equivalent office - Office of the Deputy Collector for Operations or equivalent office - Customs PEZA Clearance Office or equivalent office - X-ray Inspection Project (XIP) - Customs Bonded Warehouse Division (CBWD) or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	PEZA Locators, Importer, CBW Operator, Customs Broker, or Authorized Representative/s

Checklist of Requirements	Required copy/ies	Where to Secure?
Transit Single Administrative Document (TSAD)	1 original soft copy	Value Added Service Provider (VASP)
Temporary Assessment Notice	1 original soft copy	VASP
Philippine Economic Zone Authority (PEZA) Endorsement	1 original soft copy	PEZA
Air Waybill (AWB)	1 original	Airline Operator
Commercial Invoice	1 original	Consignee
Packing List	1 original	Consignee
PEZA Electronic Import Permit/Admission Permit	1 original soft copy	Philippine Economic Zone Authority
Permits, licenses, certificates, and/or other requirements, for regulated or restricted goods, if applicable	1 original	Appropriate Regulatory Government Agency

71.1. GREEN AND YELLOW SELECTIVITIES

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Note: Client should comply with the submission of hard copies of the original documents within two (2) working days from filing, pursuant to CMO No. 09-2022.				
The processing of TSAD beyond 5:00PM, weekends, or holidays must be covered by backdoor request and payment of off-hours fee by the importer or representative.	Collect payment and issue Official Receipt (OR).	Off-Hours Fee – Php50.00 per AWB	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Lodge the TSAD in the E2M System and submit other supporting documents to the Office of the Deputy Collector for Operations through the Customer Care Portal System (CCPS).	1. Retrieve the ticket in the CCPS and check the completeness of documents.	None	5 minutes	Clerk, Office of the Deputy Collector for Operations or equivalent office
	2. Match the details of the shipment in the AWB against the electronic manifest submitted in the E2M and forward the ticket to Customs Operations Officer (COO) III.	None	3 minutes	Manifest Clerk, Office of the Deputy Collector for Operations or equivalent office
	3. Retrieve the ticket, check the TSAD and the attached documents, and verify the PEZA Electronic Import Permit/Admission Permit. Perform the required activity based on the selectivity. a. If selected "GREEN", forward the ticket to COO V. b. If selected "YELLOW", perform document examination and update status in the E2M.	None	8 minutes	COO III, Office of the Deputy Collector for Operations/ Customs PEZA Clearance Office or equivalent office
	4. Update the TSAD in the E2M System and transfer the ticket to COO V.	None	8 minutes	COO III, Office of the Deputy Collector for Operations/ Customs PEZA Clearance Office or

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				equivalent office
	5. Review the findings and check the inspection act reported by COO III. Perform final assessment of TSAD in the E2M and close the CCPS ticket.	None	10 minutes	COO V, Office of the Deputy Collector for Operations/ Customs PEZA Clearance Office or equivalent office
Settle duties, taxes, and other charges at an Authorized Agent Bank or directly with the Collection Division or equivalent office of the Collection District concerned.	6. Collect payment and issue OR.	Transit Charge – Php1000.00 Import Processing Charge – Php250.00 Documentary Stamps - Php130.00 Assessed duties, taxes, and other charges	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent Office
Present the copies of Online Release System (OLRS) and Statement of Settlement of Duties and Taxes (SSDT) to the Warehouseman after the payment of storage fees to Customs Facilities and Warehouse (CFW).	7. Receive the OLRS and the SSDT, verify the information contained in the OLRS against the actual shipment, and release the goods to the importer or representative.	None	15 minutes	Warehouseman, CFW or equivalent office
END OF TRANSACTION				
Total	Php1,380.00 + assessed duties, taxes, and other charges + Off-Hours Fee, if any		59 minutes	

71.2. ORANGE SELECTIVITY

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Note: Client should comply with the submission of hard copies of the original documents within two (2) working days from filing, pursuant to CMO No. 09-2022.				
The processing of TSAD beyond 5:00PM, weekends, or holidays must be	Collect payment and issue OR.	Off-Hours Fee – Php50.00 per AWB	10 minutes	National Collecting Officer/ Cashier's Office,

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
covered by backdoor request and payment of off-hours fee by the importer or representative.				Collection Division or equivalent office
Lodge the TSAD in the E2M System and submit other supporting documents to the Office of the Deputy Collector for Operations through the CCPS.	1. Retrieve the ticket in the CCPS and check the completeness of documents.	None	5 minutes	Clerk, Office of the Deputy Collector for Operations or equivalent office
	2. Match the details of the shipment in the AWB against the electronic manifest submitted in the E2M and forward the ticket to COO III.	None	3 minutes	Manifest Clerk, Office of the Deputy Collector for Operations or equivalent office
	3. Retrieve the ticket, check the TSAD and the attached documents, and verify the PEZA Electronic Import Permit/Admission Permit.	None	8 minutes	COO III, Office of the Deputy Collector for Operations/ Customs PEZA Clearance Office or equivalent office
	4. Conduct non-intrusive inspection. a. If image appears to be regular, affix signature. b. If tagged for verification, subject to physical examination at final destination. Note: Due to temperature sensitivity of the commodities, the physical examination shall be conducted at the final destination.	None	2 hours	Inspector, XIP

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	5. Update the TSAD in the E2M System and transfer the ticket to COO V.	None	8 minutes	COO III, Office of the Deputy Collector for Operations/ Customs PEZA Clearance Office or equivalent office
	8. Review the findings and check the inspection act reported by COO III. Perform final assessment of TSAD in the E2M and close the CCPS ticket.	None	10 minutes	COO V, Office of the Deputy Collector for Operations/ Customs PEZA Clearance Office or equivalent office
Settle duties, taxes, and other charges at an Authorized Agent Bank or directly with the Collection Division or equivalent office of the Collection District concerned.	6. Collect payment and issue OR.	Transit Charge – Php1000.00 Import Processing Charge – Php250.00 Documentary Stamps - Php130.00 Assessed duties, taxes, and other charges	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent Office
Present the copies of OLRs and SSDT to the Warehouseman after payment of storage fees to CFW.	7. Receive the OLRs and the SSDT, verify the information contained in the OLRs against the actual shipment, and release the goods to the importer or representative.	None	15 minutes	Warehouseman, CFW or equivalent office
END OF TRANSACTION				
Total	Php1,380.00 + assessed duties, taxes, and other charges + Off-Hours Fee, if any		2 hours and 59 minutes	

71.3. RED SELECTIVITY

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Note: Client should comply with the submission of hard copies of the original documents within two (2) working days from filing, pursuant to CMO No. 09-2022.				
The processing of TSAD beyond 5:00PM, weekends, or holidays must be covered by backdoor request and payment of off-hours fee by the importer or representative.	Collect payment and issue OR.	Off-Hours Fee – Php50.00 per AWB/BL	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Lodge the TSAD in the E2M System and submit other supporting documents to the Office of the Deputy Collector for Operations through the CCPS.	1. Retrieve the ticket in the CCPS and check the completeness of documents.	None	5 minutes	Clerk, Office of the Deputy Collector for Operations or equivalent office
	2. Match the details of the shipment in the AWB against the electronic manifest submitted in the E2M and forward the ticket to COO III.	None	3 minutes	Manifest Clerk, Office of the Deputy Collector for Operations or equivalent office
	3. Retrieve the ticket, check the TSAD and the attached documents, and verify the PEZA Electronic Import Permit/Admission Permit.	None	8 minutes	COO III, Office of the Deputy Collector for Operations/ Customs PEZA Clearance Office or equivalent office
	4. Conduct non-intrusive inspection.	None	2 hours	Inspector, XIP
Witness the conduct of the physical examination.	5. Conduct physical examination.	None	2 hours	COO III, Office of the Deputy Collector for Operations/ Customs PEZA Clearance Office or equivalent office
	6. Update the TSAD in the E2M System and transfer ticket to COO V.	None	8 minutes	COO III, Office of the Deputy Collector for Operations/ Customs PEZA Clearance

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				Office or equivalent office
	7. Review the findings and check the inspection act reported by COO III. Perform final assessment of TSAD in the E2M and close the CCPS ticket.	None	10 minutes	COO V, Office of the Deputy Collector for Operations/ Customs PEZA Clearance Office or equivalent office
Settle duties, taxes, and other charges at an Authorized Agent Bank or directly with the Collection Division or equivalent office of the Collection District concerned.	8. Collect payment and issue OR.	Transit Charge – Php1000.00 Import Processing Charge – Php250.00 Documentary Stamps - Php130.00 Assessed duties, taxes, and other charges	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent Office
Present copies of OLRs and SSDT to the Warehouseman after payment of storage fees to CFW.	9. Receive the OLRs and the SSDT, verify the information contained in the OLRs against the actual shipment, and release the goods to the importer or representative.	None	15 minutes	Warehouseman, CFW or equivalent office
END OF TRANSACTION				
Total	Php1,380.00 + assessed duties, taxes, and other charges + Off-Hours Fee, if any		4 hours and 59 minutes	

72. CLEARANCE AND RELEASE OF TRANSSHIPMENT GOODS DECLARATION (TRANSSHIPMENT PERMIT)

References: Customs Administrative Order (CAO) No. 12-2019 (Transshipment of Goods); Customs Memorandum Order (CMO) No. 04-2020 (Establishment of an ETRACC System and Accreditation of a Service Provider for the Purpose); CMO No. 15-2022 (Rules and Regulations Implementing CAO No. 12-2019 on the Transshipment of Goods); CAO No. 02-2024 (Customs Dues, Fees, and Charges); and CAO No. 02-2025 (Amendments and Clarifications to CAO No. 02-2024)

Transshipment refers to the customs procedure under which goods are transferred under Customs control from the importing means of transport to the exporting means of transport within the area of one Customs office which is the office of both importation and exportation.

Transshipment Goods Declaration (TGD), also known as Transshipment Permit (TP), refers to the document particularly describing the nature and quantity of the goods subject of transshipment duly supported by transport documents.

Office or Division	- Collection Division or equivalent office - Customer Care Center (CCC) - Office of the District Collector - Office of the Deputy Collector for Operations or equivalent office - Aircraft Operations Division (AirOD) or equivalent office - Piers and Inspection Division (PID) or equivalent office - Export Division or equivalent office - Customs Container Control Division (CCCD) or equivalent office - Customs Bonded Warehouse Division (CBWD) or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	Freight Forwarder/Agent or Airline Representative Free zone Locators, Importer, Customs Broker or Authorized Representative/s

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter or Notarized Request Form with Documentary Stamps	1 original	Applicant
Air Waybill (AWB) (Master AWB/ House AWB)	1 photocopy	Airlines
Transshipment Foreign Cargo Manifest (TFCM)	1 photocopy	Airlines
Order of Payment	1 original	Freight Forwarder/Agent or Airline Representative
Transfer Under Guard (TUG) request, if the exporting aircraft is with another Customs Facilities and Warehouses (CFW)	1 original	Freight Forwarder/Agent or Airline Representative
Bill of Lading	1 photocopy	Applicant
Transit Manifest, for in-transit transfers	1 original	Applicant
Shipping Documents	1 original	Applicant
Notice and Certificate of Arrival	1 original	Shipping Lines

Certification from the Captain of the Ship	1 original	Captain of the Ship
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CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Purchase TGD/TP (BC Form 199) and Documentary Stamps at the Collection Division.	1. Collect payment and issue TGD/TP (BC Form 199) and Official Receipt (OR).	TP Form - Php15.00 Documentary Stamps (Notarized Request Form, SPL, and TP) – Php 390.00	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Submit a request with complete documentary requirements for the issuance of TGD/TP, including TUG if the exporting aircraft is with another CFW, and create ticket through Customer Care Portal System (CCPS).	2. Retrieve the ticket in the CCPS, receive the hard copy of the documents, and forward the ticket to the Office of the Deputy Collector for Operations or equivalent office.	None	10 minutes	Customs Service Officer, CCC Assigned Staff, Office of the District Collector
	3. Receive and check the completeness of the documents submitted and verify if the transshipment goods are properly manifested. Notify the client to pay the supervision fee.	None	10 minutes	Assigned Staff, Office of the Deputy Collector for Operations or equivalent office
Pay the supervision fee.	4. Collect payment and issue OR.	Php1.00per kilogram	10 minutes	National Collecting Officer/ Cashier's Office, Collection Division or equivalent office
Present the OR.	5. Sign the TGD/TP and TUG, if applicable.	None	5 minutes	Deputy Collector for Operations
Submit the approved TGD/TP, TUG Permit, if applicable, and OR	6. Assign a Transshipment Guard through a Mission Order.	None	5 minutes	Chief, PID/AirOD or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
to the PID/AirOD or equivalent office.				
A. FOR AIRPORT				
Submit the SPL Form to Export Division.	7. Sign the SPL.	None	10 minutes	Chief, Export Division or equivalent office
	8. Prepare the Transfer Note.	None	10 minutes	Transshipment Guard, AirOD or equivalent office
	9. Check the completeness of the Transfer Note.	None	5 minutes	Boarding Officer, AirOD or equivalent office
	10. Transmit the Transfer Note and SPL to the Warehouseman for checking of the documents and release of transshipment goods.	None	10 minutes	Transshipment Guard, AirOD or equivalent office
	11. Release and turnover the transshipment goods to the Transshipment Guard, AirOD or equivalent office.	None	45 minutes	Warehouseman, CFW or equivalent office
	12. Underguard the transshipment goods from the CFW to the departing aircraft.	None	2 hours	Transshipment Guard, AirOD or equivalent office
	13. Receive the transshipment goods, sign the Transfer Note, and forward together with the SPL to Pilot-in-Command or authorized representative.	None	10 minutes	Customs Inspector, AirOD or equivalent office
Receive the transshipment goods. Within 48 hours after the departure of the aircraft, the agent must submit the copies of the Air Waybill and Cargo Manifest of the exporting aircraft to the Office of the Deputy	14. Tag as 'Released' the transshipment goods entry in the E2M.	None	3 minutes	Assigned Staff, AirOD or equivalent office or Office of the Deputy Collector for Operations or equivalent office.

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Collector for Operations or equivalent office.				
B. FOR SEAPORT (IN-TRANSIT TRANSFERS, where the cargo is transferred from the carrying vessel to the exporting vessel stationed outside the Port of Entry)				
	7. Verify the Electronic Tracking of Containerized Cargo (E-TRACC) booking and prepare the Transfer Note.	None	30 minutes	Chief, Bay Service Section (BSS)/Port Utilization Section (PUS), PID or equivalent office
	8. Supervise the installation of Customs Seal Electronic Device in the container and collect gate pass. Receive the Transfer Note and guard the transfer of goods until receipt of goods by the Master of the receiving vessel noted by the assigned Customs Inspector and submit after completion report.	None	90 minutes	Customs Guard, BSS/PUS, PID or equivalent office.
C. FOR SEAPORT (VESSEL-TO-VESSEL TRANSFERS, where the cargo is transferred from the carrying vessel to the exporting vessel, both stationed within the area of one Customs office)				
	7. Prepare the Transfer Note and transfer ticket to the CCCD or equivalent office.	None	20 minutes	Chief, BSS/PUS, PID or equivalent office
	8. Receive the Transfer Note, guard the transfer of goods until receipt of goods by the Master of the receiving vessel noted by the assigned Customs Inspector, and submit after completion report.	None	30 minutes	Customs Guard, BSS/PUS, PID or equivalent office
	9. Receive the documents from PID or equivalent	None	20 minutes	Clerk, CCCD or equivalent office

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	office and prepare SPL for signature of the Chief, CCCD or equivalent office.			
	10. Sign the SPL and assign inspector to supervise loading.	None	30 minutes	Chief, CCCD or equivalent office
	11. Upload the signed SPL in the CCPS, close the ticket, and provide a copy of SPL to the inspector assigned.	None	15 minutes	Clerk, CCCD or equivalent office
	12. Supervise the loading of transshipped cargo to exporting vessel, issue Inspector's Certificate of Loading (ICL), and provide a copy to Inspector/Guard on board.	None	1 hour	Inspector, CCCD or equivalent office
	13. Receive the ICL from CCCD Inspector and attach to the after completion report to be submitted to Chief, PID.	None	20 minutes	Inspector/Guard on Board, PID
END OF TRANSACTION				
Total		Php405.00 + Php1.00 per kg	A. For Airport – 4 hours and 23 minutes B. For In-Transit Transfers – 2 hours and 50 minutes C. For Vessel-to-Vessel Transfers – 4 hours and 5 minutes	

INTERNAL STAKEHOLDER (EMPLOYEE) SERVICES

73. APPROVAL OF APPLICATION FOR LEAVE

References: Civil Service Commission (CSC) Memorandum Circular (MC) No. 41, s. 1998 Amendments to Rules I and XVI of the Omnibus Rules Implementing Book V of the Administrative Code of 1987 (Executive Order 292); CSC MC No. 14, 1999 (Additional Provisions and Amendments to CSC Memorandum Circular No. 41, 1998); Customs Memorandum Order (CMO) No. 27-2002 (Rules, Regulations and Procedures in the Reporting and Monitoring of Personnel Attendance and Applications for Leave of Absence); CSC MC No. 8, s. 2004 (Guidelines on the Grant of Parental Leave to Solo Parents); CSC-DBM JC No. 1, No. 2006 (Guidelines for Availing of the Rehabilitation Privilege); CSC MC No. 15, s. 2006 (Guidelines on the Availment of the Ten-Day Leave under R.A. 9262 (Anti-Violence Against Women and Their Children Act of 2004); CSC MC No. 25, s. 2010 Guidelines on the Availment of the Special Leave Benefits for Women under Republic Act No. 9710 (An Act Providing for the Magna Carta for Women)); CSC MC No. 2, s. 2012 (Special Emergency Leave to Government Employees Affected by Natural Calamities/Disasters); CSC MC No. 16, s. 2012 (Supplemental Guidelines in the Grant of Special Emergency Leave); CSC MC No. 5, s. 2021 (Amendment to Omnibus Rules on Leave (CSC MC No. 41, s. 1998, as amended); and CMO No. 08-2023 (Amendment to CMO No. 27-2002)

Leave of absence is generally defined as a right granted to officials and employees not to report to work with or without pay as may be provided by law.

This will cover the following leave benefits:

- a. **Sick Leave (SL)** – It shall be filed immediately upon employee's return from such leave. If filed in advance or exceeding five (5) days, application shall be accompanied by a medical certificate. In case medical consultation was not availed of, an affidavit should be executed by an applicant.
- b. **Vacation Leave (VL)** – It shall be filed five (5) days in advance, whenever possible, of the effective date of such leave. Vacation leave within in the Philippines or abroad shall be indicated in the form for purposes of securing travel authority and completing clearance from money and work accountabilities.
- c. **Maternity Leave** – It shall be filed at least thirty (30) days before the schedule of leave. In cases of live childbirth, one hundred five (105) days maternity leave with full pay shall be granted. In cases of miscarriage or emergency termination of pregnancy, sixty (60) days maternity leave shall be granted.

In cases of live childbirth, an additional maternity leave of thirty (30) days, without pay, can be availed of, at the option of the female worker, provided that the employer shall be given due notice. Due notice to the employer must be in writing and must be given at least forty-five (45) days before the end of the female worker's maternity leave. However, no prior notice shall be necessary in the event of a medical emergency but subsequent notice shall be given to the employer.

- d. **Paternity Leave** – This refers to the leave of absence for married male government employees for seven (7) days with full pay, to enable them to lend care and support to their legal spouses before, during, and after childbirth as the case may be, and assist in rearing of the newborn child.
- e. **Leave resulting from Allocation of Maternity Leave Credits to the Child's Father or Alternate Caregiver** – A female worker entitled to maternity leave benefits may, at her option, allocate up to seven (7) days of said benefits to the child's father, whether or not the same is married to the female worker.
- f. **Special Privilege Leave (SPL)** – It shall be filed/approved for at least one (1) week prior to availment, except on emergency cases. SPL within the Philippines or abroad shall be indicated in the form for purposes of securing travel authority and completing clearance from money and work accountabilities.

- g. **Solo Parent Leave** – This refers to leave benefits granted to a solo parent to enable said parent to perform parental duties and responsibilities where physical presence is required. It shall be filed in advance or whenever possible five (5) days before going on such leave with updated Solo Parent Identification (ID) Card.
- h. **Study Leave** – This refers to a time-off from work not exceeding six (6) months with pay for qualified officials and employees to help them prepare for their bar or board examinations or complete their master's degree. For completion of master's degree, the study leave shall not exceed four (4) months.
- i. **Violence Against Women and Children (VAWC) Leave** – Any woman employee in the government service regardless of employment status, who is a victim of violence, and whose child is a victim of violence and whose age is below eighteen (18) or above eighteen (18) but unable to take care of himself/herself are entitled to a paid leave of absence not exceeding ten (10) days, except as provided under Section 43 of RA 962.
- j. **Adoption Leave** – This refers to leave of absence granted to a government employee (adoptive parent) to provide an opportunity to develop bonding with the adoptee who is below seven (7) years of age.
 - For female employee, regardless of her civil status, employment status, and length of service: sixty (60) days with full pay, in a continuous and uninterrupted manner
 - For legitimate spouse of A who is also a government employee: seven (7) days with full pay, in a continuous or in an intermittent manner
 - For single male employee, regardless of employment status and length of service: sixty (60) days with full pay, in a continuous and uninterrupted manner.
 - For married male employee with an unemployed wife: sixty (60) days with full pay, in a continuous and uninterrupted manner.
- k. **Rehabilitation Leave** – Officials and employees may be entitled to the rehabilitation privilege for a maximum period of six (6) months for wounds and/or injuries sustained while in the performance of official duties.
- l. **Special Leave Benefits for Women (based on Magna Carta for Women)** – This refers to a female employee's leave entitlement of up to two (2) months with full pay following surgery caused by gynecological disorders. May be filed in advance, at least five (5) days for the government sector, or within a reasonable period of time prior to the scheduled date of gynecological surgery for the private sector.
- m. **Special Emergency Leave (Calamity Leave)** – The special emergency leave can be applied for a maximum of five (5) straight working days or staggered basis within thirty (30) days from the actual occurrence of the natural calamity/disaster. Said privilege shall be enjoyed once a year, not in every instance of calamity or disaster. The head of office shall take full responsibility for the grant of special emergency leave and verification of the employee's eligibility to be granted thereof. Said verification shall include: validation of place of residence based on latest available records of the affected employee; verification that the place of residence is covered in the declaration of calamity area by the proper government agency; and such other proofs as may be necessary.

Office or Division	• Human Resource Management Division (HRMD) • Administrative Division/Unit for Intelligence Group (IG), Enforcement Group (EG), and Collection Districts • Office of Division Chiefs concerned • Office of the Service Directors • Administration Office (AO) • Office of the Assistant Commissioner/ Deputy Commissioner • Office of the District Collector • Office of the Commissioner
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Classification	Simple to Complex
Type of Transaction	G2C – Government to Citizen
Who may avail	BOC Personnel

Checklist of Requirements	Required copy/ies	Where to Secure?
Leave Application Form (CS Form No. 6)	2 originals	BOC Personnel
Group or Port Clearance, if more than 30 calendar days	1 original	Group or Collection District concerned
Legal Clearance, if more than 30 calendar days except for Sick Leave, Maternity Leave, and Rehabilitation Leave	1 original	Legal Service, Revenue Collection and Monitoring Group (RCMG)
Clearance of No Outstanding Property Accountabilities, if more than 30 calendar days	1 original	Management Information Systems and Technology Group and General Services Division
Clearance of No Outstanding Accountabilities with annotation of No Unliquidated Cash Advance, if more than 30 calendar days	1 original	Accounting Division, Budget Division, and Revenue Accounting Division
Sick Leave		
Medical Certificate, if more than five (5) days	1 original	Attending physician
Maternity Leave		
Proof of pregnancy (e.g., ultrasound, doctor's certificate on the expected date of delivery)	1 original	Attending physician
Accomplished Notice of Allocation of Maternity Leave Credits (CS Form No. 6a), if needed	1 original	BOC Personnel
Updated Solo Parent Identification (ID) Card, if solo parent	1 photocopy	Department of Social Welfare and Development (DSWD)
Paternity Leave		
Proof of child's delivery (e.g., birth certificate, medical certificate and marriage contract)	1 original	Attending physician
Leave resulting from Allocation of Maternity Leave Credits to the Child's Father or Alternate Caregiver		
Accomplished Notice of Allocation of Maternity Leave Credits (CS Form No. 6a), if needed	1 original	BOC Personnel
Solo Parent Leave		
Updated Solo Parent Identification (ID) Card	1 photocopy	DSWD
Study Leave		
Notarized Affidavit stating: reason for the leave, coverage period, and not a recipient of any current foreign or local scholarship grant and assurance to comply with the	1 original	BOC Personnel

Checklist of Requirements	Required copy/ies	Where to Secure?
service obligation agreement/contract		
Service Record	1 original	HRMD
Certificate of No Pending Case	1 original	Legal Service, RCMG
Enrollment/Registration Certificate issued by School	1 original	School
Accomplished Service Obligation Agreement/Contract	2 originals	HRMD
Two latest Individual Performance Commitment and Review (IPCR) or Office Performance Commitment and Review (OPCR) with at least Very Satisfactory Rating	1 certified true copy each	BOC Personnel
Indorsement from the Director/District Collector concerned	1 original	Service Director/District Collector
VAWC Leave		
Any of the following: a) Barangay Protection Order (BPO) obtained from the barangay b) Temporary/Permanent Protection Order (TPO/PPO) obtained from the court c) If the protection order is not yet issued by the barangay or the court, a certification issued by the Punong Barangay/Kagawad or Prosecutor or the Clerk of Court that the application for the BPO, TPO or PPO has been filed with the said office d) In the absence of the BPO/TPO/PPO or the certification, a police report specifying the details of the occurrence of violence on the victim and a medical certificate may be considered, at the discretion of the immediate supervisor of the woman employee concerned	1 original	Barangay Court concerned Philippine National Police
Adoption Leave		
Pre-Adoptive Placement Authority (PAPA)	1 original	National Authority for Child Care
Rehabilitation Leave		
Letter Request	1 original	BOC Personnel
Relevant Reports as proof of the incident (such as Police Report, if any)	1 original/certified true copy	Concerned Government Agency
Medical Certificate (should include nature of injuries, the course of treatment involved and the need to undergo rest, recuperation and rehabilitation)	1 original/certified true copy	Attending Physician
Written concurrence of government physician, if the	1 original/certified true copy	Government Physician

Checklist of Requirements	Required copy/ies	Where to Secure?
attending physician who issued the medical certificate is of private practice		
Special Leave Benefits for Women (based on Magna Carta for Women)		
Medical Certificate filled out by the proper medical authorities, (e.g., the attending surgeon accompanied by a clinical summary reflecting the gynecological disorder which shall be addressed or was addressed by the said surgery; the histopathological report; the operative technique used for the surgery; the duration of the surgery including the peri-operative period (period of confinement around surgery); as well as the employees estimated period of recuperation for the same)	1 original	Attending Physician
Special Emergency Leave/Calamity Leave		
Declaration of State of Calamity	1 photocopy	Concerned Local Government Unit Office of the President Head of the Agency, in the exercise of his/her sound discretion in case a specific area was not declared under state of calamity

73.1. ALL TYPES OF LEAVE EXCEPT REHABILITATION AND STUDY

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the application for leave and supporting documents, if any.	1. Receive leave application form and supporting documents, if any.	None	5 minutes	Clerk, HRMD for Groups except personnel from IG and EG Administrative Division/Unit concerned for IG and EG personnel, and those assigned at the Collection Districts
	2. Check the completeness and evaluate the leave application form presented and other supporting documents, if any.	None	30 minutes	Administrative Officer, HRMD for Groups except personnel from IG and EG

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Compute and certify the Leave Credit Balance. Update the Leave Cards. Forward the leave application form to the office where the employee is assigned.			Administrative Division/Unit concerned for IG and EG personnel, and those assigned at the Collection Districts
	3. Recommend the approval/disapproval of the leave application form and forward to the approving authority.	None	1 day	Chief, Division concerned for regular staff Director, AO for District Collectors Assistant Commissioner/Deputy Commissioner concerned for Service Directors
	4. Approve or disapprove the leave application. Return the approved/disapproved leave application to the HRMD or Administrative Office/Unit concerned.	None	1 day and 4 hours	Service Director/District Collector for Division Chief and below Deputy Commissioner, IAG for District Collectors and Service Directors Commissioner for Assistant Commissioner/Deputy Commissioner
Receive the approved or disapproved leave application form.	5. Receive the approved/disapproved leave application form and transmit a copy to the employee.	None	10 minutes	Clerk, HRMD or Administrative Division/Unit concerned
END OF TRANSACTION				
Total		None	2 days, 4 hours, and 45 minutes	

73.2. REHABILITATION LEAVE

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the application for leave and supporting documents, if any.	1. Receive leave application form and supporting documents, if any.	None	5 minutes	Clerk, HRMD for Groups except personnel from IG and EG Administrative Division/Unit concerned for IG and EG personnel, and those assigned at the Collection Districts
	2. Check the completeness and evaluate the Leave Application form presented and other supporting documents, if any. Compute and certify the Leave Credit Balance. Update the Leave Cards. Forward the leave application form to the office where the employee is assigned.	None	30 minutes	Administrative Officer, HRMD for Groups except personnel from IG and EG Administrative Division/Unit concerned for IG and EG personnel, and those assigned at the Collection Districts
	3. Recommend the approval/disapproval of the leave application form and forward to the approving authority.	None	1 day	Chief, Division concerned for regular staff Service Director concerned, for employees under Groups District Collector, for employees at the Collection District Director, AO for District Collectors

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				Assistant Commissioner/ Deputy Commissioner concerned for Service Directors
	4. Approve or disapprove the leave application. Return the approved/ disapproved leave application to the HRMD.	None	1 day and 4 hours	Deputy Commissioner, IAG for regular employees, Division Chiefs, District Collectors, and Service Directors Commissioner for Assistant Commissioner/ Deputy Commissioner
Receive and acknowledge copy of the approved/ disapproved leave application, and other supporting documents.	5. Transmit the approved leave application to the employee or Administrative Office/Unit concerned.	None	10 minutes	Administrative Officer, HRMD
	6. Transmit a copy of the approved or disapproved leave application form, and other supporting documents to the employee.	None	10 minutes	Administrative Officer, Administrative Office/Unit Concerned
END OF TRANSACTION				
Total		None	2 days, 4 hours, and 55 minutes	

73.3. STUDY LEAVE

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the application for leave and supporting documents, if any.	1. Receive leave application form and supporting documents, if any.	None	5 minutes	Clerk, HRMD for Groups except personnel from IG and EG Administrative Division/Unit concerned for IG and EG personnel, and those assigned at

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				the Collection Districts
	2. Check the completeness and evaluate the leave application form presented and other supporting documents, if any. Compute and certify Leave the Credit Balance. Update Leave Cards. Forward the leave application form to the office where the employee is assigned.	None	1 hour	Administrative Officer, HRMD for Groups except personnel from IG and EG Administrative Division/Unit concerned for IG and EG personnel, and those assigned at the Collection Districts
	3. Recommend the approval/disapproval of the leave application form and forward to the HRMD.	None	1 day	Chief, Division concerned for regular staff Director, AO for District Collectors Assistant Commissioner/Deputy Commissioner concerned for Service Directors
	4. Prepare Disposition Form for the approval of the Office of the Commissioner, and forward to the Deputy Commissioner, IAG.		1 day	Administrative Officer, HRMD Chief, HRMD Director, AO
	5. Approve or disapprove the leave application. If approved, forward to the Office of the Commissioner.	None	1 day	Deputy Commissioner, IAG
	6. Sign the Service Obligation Agreement/ Contract and return to the HRMD.	None	3 days	Commissioner

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Receive and acknowledge copy of approved/disapproved leave application form, Service Obligation Agreement/Contract, and other supporting documents.	7. Transmit the approved leave application and signed Service Obligation Agreement/Contract to the employee or Administrative Office/Unit concerned.	None	10 minutes	Administrative Officer, HRMD
	8. Transmit a copy of the approved or disapproved Leave Application Form, Service Obligation Agreement/Contract, and other supporting documents to the employee.	None	10 minutes	Administrative Officer, Administrative Office/Unit Concerned
END OF TRANSACTION				
Total		None	6 days, 1 hour, and 25 minutes	

74. APPROVAL OF MONETIZATION OF LEAVE CREDITS

References: Civil Service Commission Memorandum Circular No. 41, s. 1998 (Amendments to Rules I and XVI of the Omnibus Rules Implementing Book V of the Administrative Code of 1987); and Customs Memorandum Order No. 27-2002 (Rules, Regulations and Procedures in the Reporting and Monitoring of Personnel Attendance and Applications for Leave of Absences)

Monetization of leave credits refers to the process of converting accumulated vacation and sick leave credits into their cash equivalent, allowing employees to receive payment for unused leave time.

Office or Division	• Human Resource Management Division (HRMD) • Administrative Division/Unit, Collection District concerned • Administration Office (AO) • Internal Administration Group (IAG) • Budget Division • Office of the Commissioner • Accounting Division • Financial Management Office (FMO) • Cashier's Office, General Services Division (GSD)
Classification	Highly Technical
Type of Transaction	G2C – Government to Citizen
Who may avail	BOC Personnel

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter	1 original	BOC Personnel
Leave Application Form indicating request for commutation of leave credits	1 original	HRMD or Administrative Division/Unit
Certificate of Leave Credits	1 original	HRMD or Administrative Division/Unit
Latest Payroll/Payslip	1 original	Cashier's Office, GSD or Disbursing Office concerned, Collection District
Certification of Monetization	1 original	Accounting Division
Service Record	1 original	HRMD

74.1. FOR GROUPS

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit request letter and other documentary requirements.	1. Receive request letter and review documentary requirements.	None	15 minutes	Administrative Officer, HRMD
	2. Prepare the Monetization Leave Credits Computation (MLCC) and list of personnel availing monetization of leave credits (LPAMLC).	None	30 minutes	Administrative Officer, HRMD
	3. Sign the MLCC and LPAMLC.	None	3 days	Chief, HRMD Director, AO

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				Deputy Commissioner, IAG
	4. Receive the signed MLCC and LPAMLC and transmit all documents to the Budget Division for processing.	None	10 minutes	Administrative Officer, HRMD
	5. Receive documents and prepare a letter to the Department of Budget and Management (DBM) requesting for Special Allotment Release Order (SARO) for signature of the Commissioner.	None	2 hours	Administrative Officer, Budget Division
	6. Review the request letter for SARO and forward to the Office of the Commissioner.	None	2 days	Chief, Budget Division Director, FMO Deputy Commissioner, IAG
	7. Sign the request letter for SARO and return to the Budget Division.	None	3 days	Commissioner
	8. Transmit the signed request letter and documents to the DBM. Note: DBM notifies the Accounting Division and Budget Division regarding the approval of the SARO through the Action Document Releasing System (ADRS).	None	2 hours	Liaison Officer, Budget Division
	9. Upon approval of the SARO, forward the documents to the Accounting Division.	None	1 hour	Administrative Officer, Budget Division
	10. Prepare the Disbursement Voucher (DV) and forward to the Chief, HRMD.	None	2 hours	Administrative Officer, Accounting Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	11. Sign the DV and forward to the Budget Division.	None	2 hours	Chief, HRMD
	12. Prepare the Obligation Request and Status (ORS).	None	1 hour	Administrative Officer, Budget Division
	13. Sign the ORS and return to the Accounting Division.	None	1 hour	Chief, Budget Division
	14. Sign the DV and forward to Cashier's Office.	None	1 hour	Chief, Accounting Division
	15. Receive DV, prepare a check, and forward to Director, FMO.	None	1 day	Section Chief, Cashier's Office, GSD
	16. Sign the DV and check, and return to the Cashier's Office.	None	1 hour	Director, FMO
	17. Upon receipt of the signed check, prepare a Memorandum to the HRMD notifying the availability of the check for release.	None	2 days	Administrative Officer, Cashier's Office, GSD
Receive the check. Note: Client may request to deposit check to their personal bank account.	18. Release the check. Note: Upon coordination with the client, deposit the check to the client's personal bank account.	None	30 minutes	Administrative Officer, Cashier's Office, GSD
END OF TRANSACTION				
Total		None	12 days, 6 hours, and 25 minutes	

74.2. FOR COLLECTION DISTRICTS

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit request letter and other documentary requirements.	1. Receive request letter and review documentary requirements.	None	15 minutes	Administrative Officer, Administrative Division/Unit, Collection District
	2. Prepare the MLCC.	None	30 minutes	Administrative Officer, Administrative Division/Unit,

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				Collection District
	3. Sign the MLCC.	None	1 day	Chief, Administrative Division/Unit District Collector
	4. Receive the signed MLCC and transmit all documents to the HRMD.	None	Time varies based on the proximity to the Central Office For Metro Manila Collection Districts – 2 hours For other Luzon, Visayas, and Mindanao Collection Districts – 7 days	Administrative Officer, Administrative Division/Unit concerned
	5. Receive documents and prepare LPAMLC.	None	30 minutes	Administrative Officer, HRMD
	6. Sign the MLCC and LPAMLC.	None	2 days	Deputy Commissioner, IAG
	7. Receive the signed MLCC and LPAMLC, and transmit all documents to the Budget Division for processing.	None	10 minutes	Administrative Officer, HRMD
	8. Receive documents and prepare a letter to the DBM requesting for SARO for signature of the Commissioner.	None	2 hours	Administrative Officer, Budget Division
	9. Review request letter for SARO, and forward to the Office of the Commissioner.	None	2 days	Chief, Budget Division Director, FMO Deputy Commissioner, IAG

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	10. Sign the request letter for SARO and return to the Budget Division.	None	3 days	Commissioner
	11. Transmit the signed request letter and documents to the DBM. Note: DBM notifies the Accounting Division and Budget Division regarding the approval of the SARO through the ADRS.	None	2 hours	Liaison Officer, Budget Division
	12. Upon approval of the SARO, forward the documents to the Accounting Division.	None	1 hour	Administrative Officer, Budget Division
	13. Prepare the DV and forward to the Chief, HRMD.	None	2 hours	Administrative Officer, Accounting Division
	14. Sign the DV and forward to the Budget Division.	None	2 hours	Chief, HRMD
	15. Prepare the ORS.	None	1 hour	Administrative Officer, Budget Division
	16. Sign the ORS and return to the Accounting Division.	None	1 hour	Chief, Budget Division
	17. Sign the DV and forward to Cashier's Office.	None	1 hour	Chief, Accounting Division
	18. Receive the DV, prepare a check, and forward to Director, FMO.	None	1 day	Section Chief, Cashier's Office, GSD
	19. Sign the DV and check and return to the Cashier's Office.	None	1 hour	Director, FMO
	20. Upon receipt of signed check, prepare a Memorandum to the HRMD notifying the availability of the check for release.	None	2 days	Administrative Officer, Cashier's Office, GSD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Receive the check. Note: Client may request to deposit check to their personal bank account.	21. Release the check. Note: Upon coordination with the client, deposit the check to the client's personal bank account.	None	30 minutes	Administrative Officer, Cashier's Office, GSD
END OF TRANSACTION				
Total		None	For Metro Manila Collection Districts – 13 days and 55 minutes For other Luzon, Visayas, and Mindanao Collection Districts – 19 days, 6 hours, and 55 minutes	

75. APPROVAL OF APPLICATION FOR TERMINAL LEAVE BENEFITS

References: Commission on Audit Circular No. 2012-001 (Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions); Customs Memorandum Order (CMO) No. 03-2013 (Rules, Regulations, and Procedures in the Processing/Payment of Retirement Benefits of BOC Employees); Department of Budget and Management (DBM) Circular No. 2013-1 (Guidelines Prescribing the Documentary Requirements and Procedures in Processing/Payment of Retirement Benefits of Government Employees)

Terminal Leave Benefits (TLB) refers to money value of the total accumulated leave credits of an employee based on the highest salary rate received prior to or upon retirement date/voluntary separation.

Office or Division	• Human Resource Management Division (HRMD) • Administrative Division/Unit, Collection District concerned • Administration Office (AO) • Internal Administration Group (IAG) • Accounting Division • Budget Division • Financial Management Office (FMO) • Office of the Commissioner (OCOM) • Cashier's Office, General Services Division (GSD)
Classification	Highly Technical
Type of Transaction	G2C – Government to Citizen
Who may avail	Retiring or Resigning BOC Personnel or those who have been separated from the service and have not processed their TLB claim or family of the deceased BOC personnel

Checklist of Requirements	Required copy/ies	Where to Secure?
Letter of Intent to Retire, if Compulsory or Optional Retirement	1 original	BOC Personnel
Letter of Resignation, if Resignation		
Acknowledgment of Compulsory Retirement, if Compulsory Retirement	1 original	OCOM
Acceptance of Optional Retirement, if Optional Retirement		OCOM
Acceptance of Resignation, if Resignation		OCOM
Court Decision, if Dismissal		HRMD/Court concerned or BOC Employee
Notice of Dropping from the Rolls, if Dropped from the Service		OCOM
Certificate of Appointment of new appointee, if end of term		Office of the President
Application for Terminal Leave	2 original	HRMD or Administrative Division/Unit, Collection District

Checklist of Requirements	Required copy/ies	Where to Secure?
Service Record	1 original	HRMD
Certificate of Last Payment of Salary	1 original	Cashier's Office, GSD or Disbursing Officer, Collection District
Group/Port Clearance	3 original	Group or Port concerned
Ombudsman Clearance	1 original/certified true copy	Office of the Ombudsman
Legal Clearance	1 original	Legal Service, Revenue Collection Monitoring Group
Clearance of No Outstanding Property Accountabilities	3 original	Management Information Systems and Technology Group and GSD
Clearance of No Outstanding Accountabilities with annotation of No Unliquidated Cash Advance	3 original	Accounting Division, Budget Division, and Revenue Accounting Division
Landbank Clearance	1 original	Landbank
Philippine National Bank (PNB) Clearance	1 original	PNB
Customs Multi-Purpose Cooperative Clearance (applicable only to personnel under Office of the Commissioner (OCOM) Groups, Port of Manila, Manila International Container Port, Port of Ninoy Aquino International Airport and Port of Cagayan De Oro Main Port)	1 original	Customs Multi-Purpose Cooperative
Provident Fund Clearance	1 original	Provident Fund
Notarized Declaration of Pendency/Non-Pendency of Case or Civil Service Commission (CSC) Clearance, if deceased	1 original	HRMD or Administrative Division/Unit, Collection District CSC
Certificate of Monetization	1 original	Accounting Division
Notarized Exit Statement of Assets, Liabilities and Net Worth (SALN) or Latest SALN on file, if deceased	2 original	BOC Personnel HRMD
Certificate of Latest Appointment	1 certified true copy	HRMD
Government Service Insurance System (GSIS) Clearance/ Approval Sheet	1 original/certified true copy	GSIS
Notarized Affidavit of Undertaking authorizing the BOC to deduct outstanding financial obligations from his/her TLB or Notarized Affidavit of Undertaking signed by all claimants/surviving legal heirs if more than one	1 original	BOC Personnel Claimants/Surviving legal heirs

Checklist of Requirements	Required copy/ies	Where to Secure?
claimant/surviving legal heir, if deceased		
Notarized Affidavit/Letter of Explanation for Late Filing of TLB Claim, if filed after retirement or separation	1 original	BOC Personnel
Office of the President Clearance for Presidential Appointees	1 original	Office of the President
Notarized Special Power of Attorney (SPA) for Authorized Representative (relative by consanguinity or affinity)	1 original	BOC Personnel
Additional documents for deceased:		
Notarized Affidavit of Guardianship, if at least one of the legal heirs is a minor	1 original	Claimant/Surviving Spouse/Guardian
Notarized Affidavit of Legal Spouse	1 original	Claimant/Surviving Spouse (template available at the HRMD)
Philippine Statistics Authority (PSA)/National Statistics Office (NSO) Birth Certificates of all surviving heirs	1 original each	Claimant/Surviving legal heirs
PSA/NSO Death Certificate	1 original	Claimant
PSA/NSO Marriage Certificate, if applicable	1 original	Claimant/Surviving Spouse
Notarized Waiver of Rights of children 18 years old and above (optional)	1 original	Claimants/Surviving Children
Notarized Affidavit of Two Disinterested Parties verifying the information provided by the legal heirs	1 original	Two Disinterested Parties
Notarized Affidavit of All Compulsory Heirs	1 original	Claimant/Surviving legal heirs (Template available at the HRMD)
Valid Identification (ID) Cards of all claimants/surviving legal heirs	1 photocopy each	Claimant/Surviving legal heirs

75.1. FOR PERSONNEL UNDER GROUPS EXCEPT ENFORCEMENT GROUP AND INTELLIGENCE GROUP

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit all documentary requirements.	1. Receive and check the completeness of all documentary requirements.	None	30 minutes	Administrative Officer, HRMD
	2. Prepare the Running Balance of Leave Credits with its necessary attachments such as:	None	3 days	Administrative Officer, HRMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	a. Claim for Money Value for Terminal Leave (CMVTL) b. Certificate of Leave Credits c. Leave Card d. Application for Terminal Leave			
	3. Transmit the CMVTL and Application for Terminal Leave and its attachments to the Director, AO.	None	5 minutes	Administrative Officer, HRMD Chief, HRMD
	4. Receive and check the CMVTL and application for Terminal Leave with attached necessary documents. Sign the CMVTL and Application for Terminal Leave and return to the HRMD.	None	3 days	Director, AO Deputy Commissioner, IAG
	5. Receive and forward the approved TLB documents to the Accounting Division.	None	10 minutes	Administrative Officer, HRMD
	6. Receive and review TLB documents, prepare the Disbursement Voucher (DV), and transmit to the Chief, HRMD. Note: For deceased employee, the TLB documents shall be forwarded to Legal Service for review and adjudication of legal heirs. The adjudication process shall be completed within 30 days. Upon receipt of the recommendation from the Legal Service, the Accounting Division shall prepare the DV.	None	1 day	Administrative Officer, Accounting Division
	7. Sign the DV.	None	2 hours	Chief, HRMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	a. For TLB claim of compulsory retiree within the year of retirement, proceed to Agency Step No. 15. b. For TLB claim of optional retiree, deceased, end-of-term, resigned employee, and compulsory retiree (for late processing of TLB claim), proceed to Agency Step Nos. 8-14.			
	8. Prepare the List of Actual Retirees to be Paid (LARP) and forward to the Chief, Accounting Division.	None	3 hours	Administrative Officer, Accounting Division
	9. Sign the LARP and forward to the Budget Division.	None	1 hour	Chief, Accounting Division
	10. Receive and review LARP and prepare a letter to the DBM requesting for Special Allotment Release Order (SARO) and Notice of Cash Allocation (NCA) for signature of the Commissioner.	None	2 hours	Administrative Officer, Budget Division
	11. Review request letter for SARO and NCA and forward to the Office of the Commissioner.	None	2 days	Chief, Budget Division Director, FMO Deputy Commissioner, IAG
	12. Sign the request letter for SARO and NCA and return to the Budget Division.	None	3 days	Commissioner
	13. Transmit the signed request letter together with the LARP and	None	2 hours	Liaison Officer, Budget Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	photocopy of DVs to the DBM. Note: DBM notifies the Accounting Division and Budget Division regarding the approval of the SARO and NCA through the Action Document Releasing System (ADRS).			
	14. Upon approval of the SARO and NCA, forward the DV to Budget Division.	None	2 hours	Administrative Officer, Accounting Division
	15. Receive the DV, prepare Obligation Request and Status (ORS), and forward to Chief, Budget Division.	None	2 hours	Administrative Officer, Budget Division
	16. Sign the ORS and return to the Accounting Division.	None	1 hour	Chief, Budget Division
	17. Sign the DV and forward to Cashier's Office.	None	1 hour	Chief, Accounting Division
	18. Receive DV and TLB documents, prepare a check, and forward to Director, FMO.	None	1 hour	Administrative Officer, Cashier's Office, GSD
	19. Sign the DV and check and return to the Cashier's Office.	None	1 hour	Director, FMO
	20. Upon receipt of signed check, prepare a Memorandum to the HRMD notifying the availability of the check for release.	None	2 days	Administrative Officer, Cashier's Office, GSD
Receive the check. Note: Client may request to deposit check to their personal bank account.	21. Release the check. Note: Upon coordination with the client, deposit the check to the client's personal bank account.	None	30 minutes	Administrative Officer, Cashier's Office, GSD
END OF TRANSACTION				
Total		None	16 days, 3 hours, and 15 minutes	

75.2. FOR PERSONNEL UNDER COLLECTION DISTRICTS

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit all documentary requirements.	1. Receive and check the completeness of all documentary requirements.	None	30 minutes	Administrative Officer, Administrative Division/Unit Collection District
	2. Prepare the Running Balance of Leave Credits with its necessary attachments such as: a. CMVTL b. Certificate of Leave Credits c. Leave Card d. Application for Terminal Leave	None	3 days	Administrative Officer, Administrative Division/Unit Collection District
	3. Transmit all documentary requirements including the Running Balance of Leave Credits with its necessary attachments to the HRMD.	None	Time varies based on the proximity to the Central Office For Metro Manila Collection Districts – 2 hours For other Luzon, Visayas, and Mindanao Collection Districts – 7 days	Administrative Officer, Administrative Division/Unit Collection District
	4. Receive the documents, audit submitted leave running balance from the Collection District, and prepare the Certificate of Leave Credits.	None	1 day	Administrative Officer, HRMD
	5. Transmit the CMVTL and Application for Terminal Leave and its attachments to the Director, AO.	None	5 minutes	Administrative Officer, HRMD Chief, HRMD
	6. Receive and check the CMVTL and	None	3 days	Director, AO

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	application for Terminal Leave with attached necessary documents. Sign the CMVTL and Application for Terminal Leave, and return to the HRMD.			Deputy Commissioner, IAG
	7. Receive and forward the approved TLB documents to the Accounting Division.	None	10 minutes	Administrative Officer, HRMD
	8. Receive and review TLB documents, prepare the DV, and transmit to the Chief, HRMD. Note: For deceased employee, the TLB documents shall be forwarded to Legal Service for review and adjudication of legal heirs. The adjudication process shall be completed within 30 days. Upon receipt of the recommendation from the Legal Service, the Accounting Division shall prepare the DV.	None	1 day	Administrative Officer, Accounting Division
	9. Sign the DV. a. For TLB claim of compulsory retiree within the year of retirement, proceed to Agency Step No. 17. b. For TLB claim of optional retiree, deceased, end-of-term, resigned employee, and compulsory	None	2 hours	Chief, HRMD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	retiree (for late processing of TLB claim), proceed to Agency Step Nos. 10-16.			
	10. Prepare the LARP and forward to the Chief, Accounting Division.	None	3 hours	Administrative Officer, Accounting Division
	11. Sign the LARP and forward to the Budget Division.	None	1 hour	Chief, Accounting Division
	12. Receive and review LARP and prepare a letter to the DBM requesting for SARO and NCA for signature of the Commissioner.	None	2 hours	Administrative Officer, Budget Division
	13. Review request letter for SARO and NCA and forward to the Office of the Commissioner.	None	2 days	Chief, Budget Division Director, FMO Deputy Commissioner, IAG
	14. Sign the request letter for SARO and NCA and return to the Budget Division.	None	3 days	Commissioner
	15. Transmit the signed request letter together with the LARP and photocopy of DVs to the DBM. Note: DBM notifies the Accounting Division and Budget Division regarding the approval of the SARO and NCA through the ADRS.	None	2 hours	Liaison Officer, Budget Division
	16. Upon approval of the SARO and NCA, forward the DV to Budget Division.	None	2 hours	Administrative Officer, Accounting Division
	17. Receive the DV, prepare the ORS, and forward to Chief, Budget Division.	None	2 hours	Administrative Officer, Budget Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	18. Sign the ORS and return to Accounting Division.	None	1 hour	Chief, Budget Division
	19. Sign the DV and forward to Cashier's Office.	None	1 hour	Chief, Accounting Division
	20. Receive DV and TLB documents, prepare a check, and forward to Director, FMO.	None	1 hour	Administrative Officer, Cashier's Office, GSD
	21. Sign the DV and check and return to the Cashier's Office.	None	1 hour	Director, FMO
	22. Upon receipt of signed check, prepare a Memorandum to the HRMD notifying the availability of the check for release.	None	2 days	Administrative Officer, Cashier's Office, GSD
Receive the check. Note: Client may request to deposit check to their personal bank account.	23. Release the check. Note: Upon coordination with the client, deposit the check to the client's personal bank account.	None	30 minutes	Administrative Officer, Cashier's Office, GSD
END OF TRANSACTION				
Total		None	For Metro Manila Collection Districts – 17 days, 5 hours, and 15 minutes For Other Luzon, Visayas, and Mindanao Collection Districts – 24 days, 3 hours, and 15 minutes	

76. ISSUANCE OF CERTIFICATE FROM THE LEARNING AND DEVELOPMENT MANAGEMENT OFFICE FOR THE FOLLOWING:

- a. NO FOREIGN OR LOCAL SCHOLARSHIP GRANT IN THE PAST TWO (2) YEARS
- b. PENDING SERVICE OBLIGATION FROM PREVIOUS LOCAL OR FOREIGN SCHOLARSHIP
- c. TRAINING ATTENDANCE AND/OR COMPLETION DUE TO LOSS OF ORIGINAL CERTIFICATE

References: Customs Memorandum Order (CMO) No. 12-2020 "Policies and Guidelines for Participation in Learning and Development Programs of the Bureau of Customs Personnel"; CMO No. 13-2020 "Policies and Guidelines for the Availment of Scholarship Programs of the Bureau of Customs Personnel"; and CMO No. 05-2024 "Re-establishment and Renaming of the Interim Training and Development Division (ITDD) into Learning and Development Management Office (LDMO)".

This process involves the issuance of the following certificates from the LDMO:

- a. Confirming that the personnel has not received any foreign or local scholarship grants in the past two (2) years and has no pending service obligations from previous scholarships or grants received; or
- b. In case when the original certificate has been lost.

Office or Division	LDMO
Classification	Simple
Type of Transaction	G2C – Government to Citizen
Who may avail	BOC Personnel

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Form	1 original	LDMO

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit properly filled out request form.	1. Receive request form, validate against record, and prepare certification. Forward to the Head, LDMO.	None	1 hour and 30 minutes	Administrative Officer, LDMO
	2. Approve and sign the certificate.	None	5 minutes	Head, LDMO
Receive the signed certificate.	3. Forward to the requesting employee.	None	5 minutes	Administrative Officer, LDMO
END OF TRANSACTION				
Total		None	1 hour and 40 minutes	

77. RE-ISSUANCE OF LOST BOC IDENTIFICATION CARD

This refers to the re-issuance of lost BOC Identification Card of current BOC employees and Personnel engaged under Contract of Service (COS).

Office or Division	Human Resource Management Division (HRMD)
Classification	Simple
Type of Transaction	G2C – Government to Citizen
Who may avail	BOC Employees and Personnel engaged under COS

Checklist of Requirements	Required copy/ies	Where to Secure?
Online ID requisition slip	Electronic registration	HRMD
Notarized Affidavit of Loss	1 original	BOC Employees and Personnel engaged under COS
Authorization Letter, if applicable	1 original	BOC Employees and Personnel engaged under COS
Valid ID of the Representative, if applicable	1 photocopy	Any government agency

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Accomplish the online requisition slip and attach Notarized Affidavit of Loss.	1. Check the completeness of details and attached documents.	None	5 minutes	Administrative Assistant/ Officer, HRMD
	2. Prepare and print the Identification Card.	None	15 minutes	Administrative Assistant/ Officer, HRMD
	3. For COS, sign the ID.	None	1 day	Chief, HRMD
Claim the ID and sign the receiving copy.	4. Inform the client by email regarding the availability of the ID for pick-up.	None	5 minutes	Administrative Assistant/ Officer, HRMD
END OF TRANSACTION				
Total		None	1 day and 25 minutes	

78. ISSUANCE OF PERSONAL TRAVEL AUTHORITY

Reference: Department of Finance (DOF) Department Order No. 061-2024 (Updated Guidelines on DOF Travel Authorizations)

A Personal Travel Authority is the official permission granted to officials and employees for travel abroad on personal matters. This is issued to ensure due authorization and adherence to government regulations. All requests are subject for approval of the DOF.

Office or Division	• Human Resource Management Division (HRMD) • Administrative Division/Unit concerned • Administration Office (AO) • Internal Administration Group (IAG) • Office of the Commissioner • Central Records Management Division (CRMD) • Office of the Assistant Commissioner/ Deputy Commissioner or District Collector • Office concerned under the DOF
Classification	Highly Technical
Type of Transaction	G2C – Government to Citizen
Who may avail	BOC Personnel

Checklist of Requirements	Required copy/ies	Where to Secure?
Indorsement Letter addressed to the Chief, HRMD or Deputy Commissioner, IAG signed by the Assistant Commissioner/ Deputy Commissioner, for employees assigned under Groups, or District Collector, for employees assigned at Collection Districts	1 original	BOC Personnel
Approved Application for Leave	1 original and 2 photocopies	BOC Personnel
Affidavit of Undertaking indicating the approximate amount to be spent and that no government fund shall be utilized for the travel	1 original/certified true copy and 2 photocopies	BOC Personnel
Affidavit of Undertaking and Income Tax Return or Bank Statement Account of the sponsor, if applicable	1 original/certified true copy and 2 photocopies	BOC Personnel
Certificate of No Unliquidated Cash Advance	1 original	Accounting Division
Legal Clearance	1 original	Legal Service, Revenue Collection Monitoring Group
Latest filed Statement of Assets, Liabilities, and Net Worth	2 photocopies	BOC Personnel
Latest Income Tax Return	2 photocopies	BOC Personnel/Accounting Division
Recommendation for the Designation of the Officer-in-Charge (OIC) for Director Level and above	1 original	Deputy Commissioner or Director, for Officials assigned under Groups District Collector, for Officials assigned at Collection Districts

Checklist of Requirements	Required copy/ies	Where to Secure?
Port or Group Clearance, if the authorized travel duration is more than 30 calendar days	2 original	Collection District or Group concerned

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the indorsement letter and supporting documents.	1. Receive and review the indorsement letter and its supporting documents. Prepare the Disposition Form (DF), Memorandum for office concerned under DOF, and Request for Travel Authority (RTA) Form.	None	1 hour	Administrative Officer, HRMD Chief, HRMD
	2. Approve/ Disapprove DF, Memorandum, RTA, and Customs Personnel Order (CPO) of the OIC, if applicable, and return to the Administrative Officer, HRMD for encoding in the Central Electronic Travel Authorization System (CETAS).	None	7 days	Director, AO Deputy Commissioner, IAG Commissioner
	3. Encode and upload the approved requirements in the CETAS. Forward the RTA with complete documentary requirements to the CRMD for transmittal to the DOF.	None	2 hours	Administrative Officer, HRMD
	4. Transmit the RTA with complete documentary requirements to the DOF.	None	1 day	Liaison Officer, CRMD

Note: Office concerned under the DOF shall review and approve/disapprove the RTA. Notification is sent to the employee and Administrative Officer, HRMD via e-mail from CETAS.

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	5. Print the approved/disapproved Travel Authority from the CETAS and transmit to the concerned Group or Collection District where the employee is assigned.	None	1 day	Administrative Officer, HRMD Liaison Officer, CRMD
Receive the approved Travel Authority.	6. Notify the employee of the approval/disapproval of the RTA.	None	30 minutes	Assigned Staff, Office of the Assistant Commissioner/ Deputy Commissioner or District Collector Assigned Staff, Administrative Office/Unit concerned
END OF TRANSACTION				
Total		None	9 days, 3 hours, and 30 minutes	

79. PROCESSING OF GOVERNMENT SECURITY INSURANCE SYSTEM (GSIS) APPLICATION FOR MULTIPURPOSE, COMPUTER, EMERGENCY, AND POLICY LOANS

Reference: GSIS Memorandum Circular No. 027, s. 2021 (Revised GSIS Guidelines for Agency Authorized Officers (AAOs), Electronic Remittance File Handler and Liaison Officers)

Application for loan of employees under Groups is processed by the AAO for BOC-Office of the Commissioner.

Application for loan of employees under Collection Districts is processed by the AAO for respective Collection Districts.

Office or Division	- Human Resource Management Division (HRMD) - Administrative Office/Unit of Collection Districts
Classification	Simple
Type of Transaction	G2C – Government to Citizen
Who may avail	BOC Personnel

Checklist of Requirements	Required copy/ies	Where to Secure?
Legal Clearance	1 original	Legal Service, Revenue Collection Monitoring Group
Latest Payroll/Payslip	1 certified true copy	Disbursing Office
Certificate of Leave Without Pay for employees under Enforcement Group (EG) and Intelligence Group (IG)	1 original	Administrative Division/Unit, EG or IG
Application Form, for Over-the-Counter (OTC) submission	1 original	Downloadable from the GSIS website

79.1. APPLICATION THROUGH GSIS TOUCH MOBILE APPLICATION OR GSIS SERVICE KIOSK

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Apply on any of the following platforms: - GSIS Touch Application; - or - Service Kiosk. Submit documentary requirements to the HRMD or Administrative Division/Unit, Collection Districts within 7 days from the date of submission in the GSIS platform.	1. Receive and evaluate application and documentary requirements. Approve/ Disapprove the application through the AAO Certification portal.	None	10 minutes	AAO, HRMD or AAO, Administrative Division/Unit, Collection District
Note: Approval/Disapproval of the application of loan shall be sent to the applicant through the GSIS system.				
END OF TRANSACTION				
Total		None	10 minutes	

79.2. APPLICATION THROUGH OTC

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the application form and other documentary requirements to the HRMD or Administrative Division/Unit, Collection Districts.	1. Receive and evaluate application and documentary requirements. Sign the application form and forward to the designated Liaison Officer.	None	10 minutes	AAO, HRMD or AAO, Administrative Division/Unit, Collection District
	2. Forward the signed application form to the GSIS.	None	2 days	Liaison Officer, HRMD or Liaison Officer, Administrative Division/Unit, Collection Districts
Note: Approval/Disapproval of the application of loan shall be sent to the applicant through the GSIS system.				
END OF TRANSACTION				
Total		None	2 days and 10 minutes	

80. PROCESSING OF LANDBANK SALARY LOAN

This service is only available for employees assigned under OCOM Groups, Port of Manila (POM), and Manila International Container Port (MICP).

Office or Division	- Human Resource Management Division (HRMD) - Administrative Division, POM/MICP
Classification	Simple
Type of Transaction	G2C – Government to Citizen
Who may avail	BOC Personnel under Groups, POM, and MICP

Checklist of Requirements	Required copy/ies	Where to Secure?
Application Form with Notarized Certificate signed by Chief, HRMD or Administrative Division, POM/MICP	1 original	HRMD or Administrative Division, POM/MICP
Latest Payroll/Payslip	1 original	Cashier's Office, GSD or Disbursing Unit/Section, Administrative Division, POM/MICP
Legal Clearance	1 original	Legal Service, Revenue Collection Monitoring Group
Service Record	1 original	HRMD
Certificate of Leave Without Pay	1 original	HRMD or Administrative Division, POM/MICP
BOC Identification Card	1 photocopy	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the application form and other documentary requirements.	1. Receive and evaluate application and documentary requirements. Encode information of the applicant through the Landbank Electronic Salary Loan (ESL) System and print the ESL System form.	None	20 minutes	Administrative Officer, HRMD or Administrative Division, POM/MICP
	2. Sign the printed ESL System form and forward the same and other documentary requirements to the Administrative Officer/Liaison Officer, HRMD or Administrative Division, POM/MICP.	None	1 day	Administrative Officer, HRMD or Administrative Division, POM/MICP Chief, HRMD or Administrative Division, POM/MICP
	3. Transmit the ESL System form and other	None	1 hour	Administrative Officer/Liaison Officer, HRMD

	documentary requirements to the Landbank.			or Administrative Division, POM/MICP
Note: Approval/Disapproval of the application of loan shall be sent to the applicant through SMS Notification.				
END OF TRANSACTION				
Total		None	1 day, 1 hour, and 20 minutes	

81. ISSUANCE OF CERTIFICATE OF NO PENDING INVESTIGATION

This document is issued to BOC personnel as a certification that the said personnel does not have an ongoing administrative case in the agency. This document may serve purposes such as, but not limited to, application for promotion and loan.

Office or Division	• Internal Inquiry Division • Investigation Division • Customs Intelligence and Investigation Service (CIIS) • Office of the Deputy Commissioner, Intelligence Group (IG)
Classification	Simple
Type of Transaction	G2C – Government to Citizen
Who may avail	BOC Personnel

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter addressed to the Director, CIIS	1 original	Applicant (Template available at CIIS)
BOC ID, front and back	1 photocopy	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit a signed request letter addressed to the Director, CIIS along with a photocopy of the applicant's BOC ID.	1. Receive request letter, verify their available records if there is no pending investigation against the applicant and draft the Certificate of No Pending Investigation.	None	1 hour	Clerk, Internal Inquiry Division, CIIS
	2. Review and sign the Certificate of No Pending Investigation and forward to Investigation Division.	None	10 minutes	Chief, Internal Inquiry Division, CIIS
	3. Receive Certificate of No Pending Investigation and verify in their available records if there is no pending investigation against the applicant.	None	1 hour	Clerk, Investigation Division, CIIS
	4. Sign the Certificate of No Pending Investigation and forward to Director, CIIS.	None	10 minutes	Chief, Investigation Division, CIIS
	5. Sign the Certificate of No Pending Investigation.	None	10 minutes	Director, CIIS

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	6. Forward the signed Certificate of No Pending Investigation to the Internal Inquiry Division, CIIS.	None	5 minutes	Clerk, Office of the Director, CIIS
Receive the signed Certificate of No Pending Investigation.	7. Release the signed Certificate of No Pending Investigation.	None	10 minutes	Clerk, Internal Inquiry Division, CIIS
END OF TRANSACTION				
Total		None	2 hours and 45 minutes	

82. APPROVAL OF REQUEST FOR TRIP TICKET

This refers to the process of approval of requests for use of BOC vehicles.

Office or Division	General Services Division (GSD) or equivalent office
Classification	Simple
Type of Transaction	G2C – Government to Citizen
Who may avail	BOC Personnel

Checklist of Requirements	Required copy/ies	Where to Secure?
Accomplished Trip Ticket Form	1 original	BOC Personnel (Template available at GSD or equivalent office)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the accomplished Trip Ticket Form three (3) days before the scheduled trip.	1. Receive and check the submitted Trip Ticket Form and forward the request to the Section Chief.	None	2 minutes	Assigned Staff, Motorpool Section, GSD or equivalent office
	2. Assign a driver and forward to the Chief, GSD or equivalent office for approval.	None	5 minutes	Section Chief, Motorpool Section, GSD or equivalent office Assigned Staff, Motorpool Section, GSD or equivalent office
	3. Sign the Trip Ticket Form.	None	5 minutes	Chief, GSD or equivalent office
Receive the notification and/or acknowledgement.	4. Inform the client that the application is approved/disapproved.	None	2 minutes	Assigned Staff, Motorpool Section, GSD or equivalent office
END OF TRANSACTION				
Total		None	14 minutes	

83. ISSUANCE OF VEHICLE PASS FOR BOC EMPLOYEES UNDER THE OFFICE OF THE COMMISSIONER AND PORT OF MANILA

This refers to the process of securing vehicle pass for BOC employees under the Office of the Commissioner (OCOM) and Port of Manila who regularly bring in or park their vehicles within BOC Port of Manila premises.

Office or Division	• Pass Control • Enforcement and Security Service – Port of Manila District Office
Classification	Simple
Type of Transaction	G2C – Government to Citizen
Who may avail	BOC Personnel

Checklist of Requirements	Required copy/ies	Where to Secure?
Accomplished Application Form	1 copy	Pass Control, CCC
Vehicle Official Receipt and Certificate of Registration	1 copy	BOC Personnel
2x2 Picture	2 original	BOC Personnel
BOC ID	1 copy	BOC Personnel

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the accomplished application form and supporting documents.	1. Receive and check the submitted accomplished application form and supporting documents and forward to the Chief, Pass Control.	None	6 minutes	Assigned Staff, Pass Control
	2. Sign the application form and return to the Assigned Staff, Pass Control.	None	15 minutes	Chief, Pass Control District Commander, ESS, POM-DO
Claim the vehicle pass and acknowledge receipt.	3. Receive signed application form, print vehicle pass, and inform the client that the vehicle pass is ready for pick-up. Issue the vehicle pass.	None	1 day	Assigned Staff, Pass Control
END OF TRANSACTION				
Total		None	1 day and 21 minutes	

84. CREATION OF EMAIL ACCOUNT, ELECTRONIC CERTIFICATE OF ORIGIN (E-CO) ACCOUNT, AND VIRTUAL PRIVATE NETWORK (VPN) ACCESS

This refers to requests for email, e-CO account, and VPN access by applicants within the Bureau, which allows the BOC personnel to perform the daily functions of the offices, divisions, ports, and supports.

Office or Division	System Management Division (SMD), Management Information System and Technology Group (MISTG)
Classification	Simple
Type of Transaction	G2C – Government to Citizen
Who may avail	BOC Personnel

Checklist of Requirements	Required copy/ies	Where to Secure?
User Access Request Form (UARF)	1 original	Applicant (template available at MISTG)

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the accomplished UARF.	1. Receive the submitted UARF and forward to Information Technology (IT) Officer, SMD.	None	10 minutes	Administrative Officer, SMD
	2. Receive the UARF and create User Access.	None	45 minutes	IT Officer, SMD
Acknowledge the notice.	3. Notify the Client upon creation of User Access.	None	30 minutes	IT Officer/ Administrative Officer, SMD
END OF TRANSACTION				
Total		None	1 hour and 25 minutes	

OTHER EXTERNAL AND INTERNAL STAKEHOLDER SERVICES

85. ISSUANCE OF CERTIFICATE OF EMPLOYMENT

The requested Certificate of Employment (COE) serves as an official document certifying the service of an employee or a personnel engaged under Contract of Service (COS) with the Agency, including details of position, salary, and benefits received.

For COE with Compensation, employee assigned at the Central Office shall request from the Cashier's Office, General Services Division (GSD). Meanwhile, employee assigned at the Collection District shall request from their respective Disbursing Unit/Section, Administrative Division/Unit.

Only the Human Resource Management Division (HRMD) is authorized to issue COE.

Office or Division	HRMD
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government
Who may avail	BOC Personnel, Personnel engaged under COS, Citizens, Businesses, and Government Agencies

Checklist of Requirements	Required copy/ies	Where to Secure?
Requisition Slip, if the client is the requesting BOC employee	1 original	BOC Personnel
Request Letter, if the client is not the BOC employee	1 original	Applicant
Authorization Letter with attached Valid ID of the personnel and authorized representative, if applicable	1 original	Applicant
Certificate of Compensation, if applicable	1 original	Cashier's Office, GSD / Disbursing Unit/Section, Administrative Division/Unit

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the requisition slip or request letter and other applicable documents.	1. Receive the requisition slip or request letter and other applicable documents.	None	15 minutes	Clerk, HRMD
	2. Review the 201 file of the personnel concerned. Prepare the COE and transmittal if the document is for mailing.	None	2 days	Administrative Officer, HRMD
	3. Review and sign the COE and transmittal, if applicable.	None	4 hours	Chief, HRMD or designated Officer-in-Charge
Receive the COE.	4. Transmit the COE to the client.	None	10 minutes	Clerk, HRMD
END OF TRANSACTION				
Total		None	2 days, 4 hours, and 25 minutes	

86. ISSUANCE OF SERVICE RECORD

The Service Record shall serve as the official documentation of the employee's service and employment history in government. This record is essential for verifying the authenticity of service rendered, ensuring accuracy of personnel files, and supporting administrative processes such as retirement, claims, promotions, and other official transactions.

Only the Human Resource Management Division (HRMD) is authorized to issue Service Record.

Office or Division	• HRMD • Central Records Management Division (CRMD)
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2G – Government to Government
Who may avail	BOC Personnel, Retirees, and Government Agencies

Checklist of Requirements	Required copy/ies	Where to Secure?
Requisition Slip, if the client is BOC employee or his/her representative	1 original	BOC Personnel (template available at HRMD)
Request Letter, if the client is not the BOC employee	1 original	Applicant
Authorization Letter with attached Valid ID of the personnel and authorized representative, if applicable	1 original	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit requisition slip or request letter and Authorization Letter, if applicable.	1. Receive the requisition slip or request letter and Authorization Letter, if applicable.	None	15 minutes	Clerk, HRMD
	2. Review the 201 file of the personnel concerned. Prepare the Service Record reflecting the penalty, decision or order, leave without pay, if any. Prepare transmittal if the document is for mailing.	None	2 days and 4 hours	Administrative Officer, HRMD
	3. Review and sign the Service Record and the transmittal, if applicable.	None	1 hour	Chief, HRMD or designated Officer-in-Charge, HRMD
Receive the requested document.	4. Transmit the Service Record to the client.	None	10 minutes	Clerk, HRMD Liaison Officer, CRMD
END OF TRANSACTION				
Total		None	2 days, 5 hours, and 25 minutes	

87. ISSUANCE OF LEGAL CLEARANCE

Legal Clearance refers to a document which certifies whether an importer, broker, or BOC personnel has a pending administrative case before the Legal Service, or criminal case filed by BOC.

87.1. FOR EXTERNAL CLIENTS

Office or Division	• Customer Care Center (CCC) • Prosecution and Litigation Division (PLD) • Bureau's Action Team Against Smugglers (BATAS) • Ruling and Research Division (RRD) • Appellate Division (AD) • Legal Service
Classification	Complex
Type of Transaction	G2C – Government to Citizen G2B – Government to Business
Who may avail	Importers, Brokers, and/or Authorized Representative/s and any stakeholders

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter	1 original	Applicant (template available at PLD)
Company/Government-Issued ID of the Applicant and Authorized Personnel	1 photocopy	Applicant
Authorization Letter for authorized representative to file or receive Legal Clearance, if applicable	1 original	Applicant
Notarized Secretary's Certificate, if corporation	1 original	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit request letter and other documentary requirements through the CCC.	1. Receive request letter and other supporting documents and forward to the Legal Service.	None	15 minutes	Customs Service Officer, CCC
	2. Retrieve and check the completeness of the documents. Verify with the offices concerned if the requesting importer/ broker or stakeholder has any administrative and/or criminal case.	None	2 days	Legal/ Administrative Assistant, PLD, BATAS, RRD, and AD
	3. Prepare and draft the Legal Clearance and forward to the Chief of the office concerned.	None	30 minutes	Legal/ Administrative Assistant, PLD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	4. Sign the Legal Clearance.	None	3 days	Chiefs, PLD, RRD, and AD Executive Director, BATAS Director, Legal Service
Receive the Legal Clearance.	5. Notify and release the Legal Clearance to the applicant or authorized representative.	None	1 day	Legal/ Administrative Assistant, PLD
END OF TRANSACTION				
Total		None	6 days and 45 minutes	

87.2. FOR INTERNAL CLIENTS

Office or Division	Prosecution and Litigation Division (PLD)
Classification	Simple
Type of Transaction	G2C – Government to Citizen
Who may avail	BOC Personnel

Checklist of Requirements	Required copy/ies	Where to Secure?
Request Letter	1 original	Applicant (template available at PLD)
BOC Identification Card	1 copy	Applicant
Authorization Letter for authorized representative to file or receive Legal Clearance, if applicable	1 original	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit request letter and other documentary requirements to the Legal Service.	1. Receive and check the completeness of the submitted request letter together with the required documents.	None	30 minutes	Legal/ Administrative Assistant, PLD
	2. Verify with the offices concerned if the requesting BOC Personnel has any administrative and/or criminal case.	None	1 day	Legal/ Administrative Assistant, PLD
	3. Prepare and draft the Legal Clearance.	None	30 minutes	Legal/ Administrative Assistant, PLD
	4. Sign the Legal Clearance.	None	1 day	Chief, PLD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Receive the Legal Clearance from the PLD.	5. Notify and release the Legal Clearance to the applicant or authorized representative.	None	1 hour	Legal/ Administrative Assistant, PLD
END OF TRANSACTION				
Total		None	2 days and 2 hours	

88. APPROVAL OF REQUEST FOR PERSONAL DOCUMENTS IN 201 FILES (e.g., SALN, ORDERS, PDS, etc.)

This refers to the retrieval of pertinent employee records maintained in the 201 file, specifically the Statement of Assets, Liabilities, and Net Worth (SALN), Personnel Orders (such as appointments, designations, and related issuances), and the Personal Data Sheet (PDS).

Records from employee's 201 file may only be retrieved per request of the employee concerned or his/her authorized representative and other investigative and congressional bodies (e.g. Department of Finance-Revenue Integrity Protection Service, Office of the Ombudsman, National Bureau of Investigation)

Office or Division	- Human Resource Management Division (HRMD) - Administrative Division/Unit
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2G – Government to Government
Who may avail	BOC Personnel, Government Agencies, Retirees, and/or Authorized Representative

Checklist of Requirements	Required copy/ies	Where to Secure?
Requisition Slip, if the client is BOC employee or his/her representative	1 original	BOC Personnel
Request Letter, if the client is not the BOC employee	1 original	Applicant
Authorization Letter with attached Valid Identification Card of the personnel and authorized representative, if applicable	1 original	Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit requisition slip or request letter and authorization letter with valid ID of the employee concerned and representative, if applicable.	1. Receive the accomplished requisition slip or request letter.	None	5 minutes	Clerk, HRMD or Administrative Division/Unit
	2. Check the personnel records and/or gather the requested documents. Prepare the requested document/s and transmittal letter/ indorsement, if applicable.	None	2 days	Administrative Officer, HRMD or Administrative Division/Unit
	3. Review and approve the requested document/s, and sign the	None	4 hours	Chief, HRMD or Administrative Division/Unit

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	transmittal letter/indorsement, if applicable.			
Receive the requested document.	4. Issue requested document to the client.	None	5 minutes	Clerk, HRMD or Administrative Division/Unit
END OF TRANSACTION				
Total		None	2 days, 4 hours, and 10 minutes	

89. APPROVAL OF REQUEST FOR ACCESS FOR THE FOLLOWING SYSTEMS:

- ELECTRONIC-TO-MOBILE (E2M)
- LIQUIDATION AND BILLING SYSTEM (LBS)
- NATIONAL SINGLE WINDOW (NSW)
- CUSTOMER CARE PORTAL SYSTEM (CCPS)
- ELECTRONIC CERTIFICATE OF PAYMENT (e-CP)
- ALERT ORDER MONITORING SYSTEM (AOMS)
- e-TRAVEL
- DOCUMENT TRACKING SYSTEM (DTS)
- OVERSTAYING CARGO TRACKING SYSTEM (OStracker)
- ePAY SYSTEM
- ATA CARNET

This service refers to requests for E2M, LBS, NSW, CCPS, e-CP, AOMS, e-Travel, DTS, OStracker, ePay System, and ATA Carnet by the BOC personnel and other government agencies.

Office or Division	Technical Support Division (TSD), Management Information Systems and Technology Group (MISTG)
Classification	Simple
Type of Transaction	G2C – Government to Citizen G2G – Government to Government
Who may avail	BOC Personnel and other Government Agencies

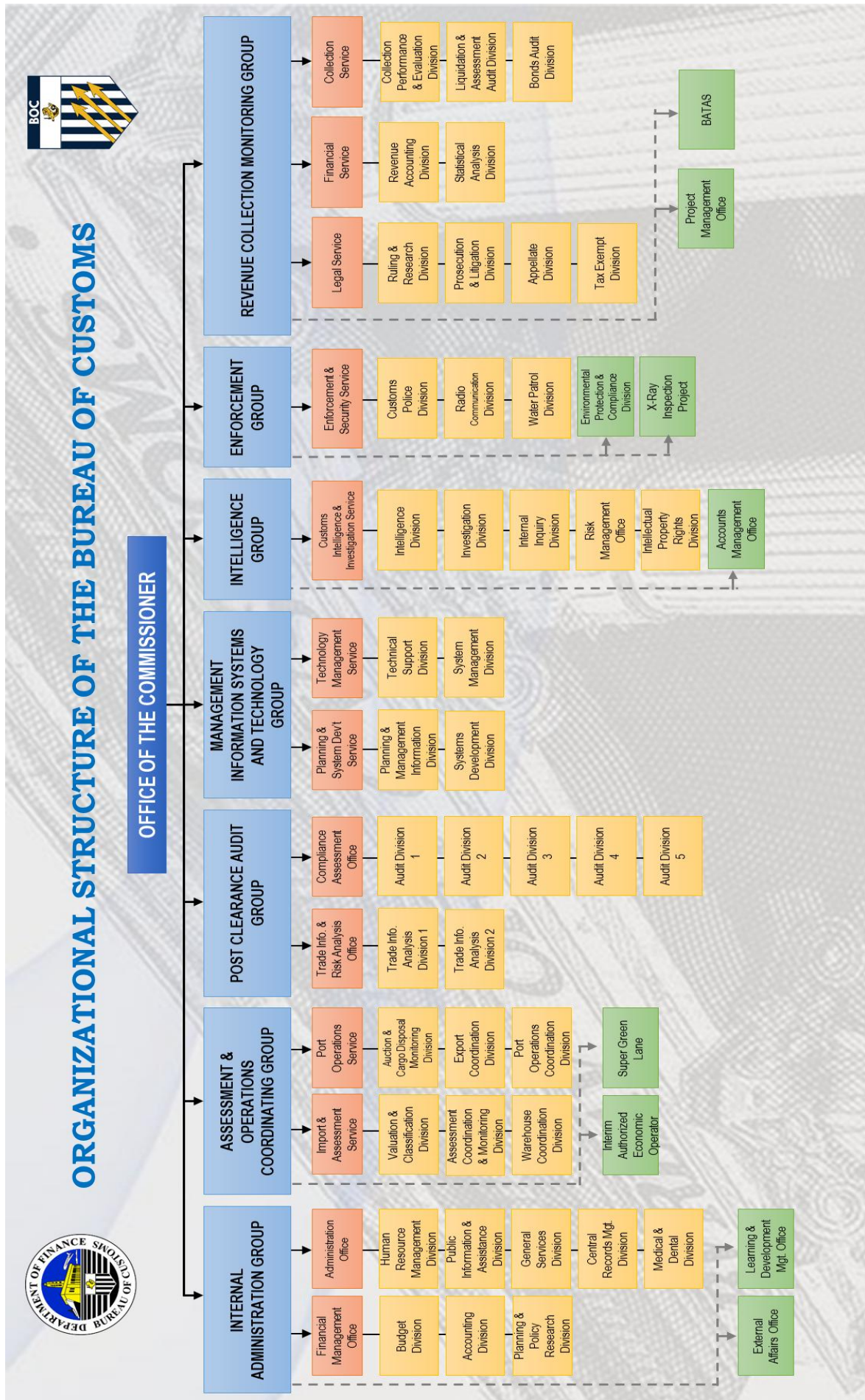
Checklist of Requirements	Required copy/ies	Where to Secure?
For E2M/LBS/ NSW/CCPS/e-CP/Trade Net/AOMS/eTravel/DTS/OStracker/ TWM:		
Indorsement letter from the Office of the District Collector or Administrative Division/Unit of Groups and Collection Districts	1 original	Office/Division concerned
Accomplished User Access Request Form (UARF)	1 original	Office/Division concerned
For E2M access, Signed Terms of Use (TOU)	1 original	Office/Division concerned
Customs Personnel Order/Memorandum/Office Order designating the BOC Personnel to the position requiring system access	1 copy	Office/Division concerned
Certificate of Training/ Attendance Sheet of Training	1 copy	Office/Division concerned
Certificate of Assumption	1 copy	Office/Division concerned

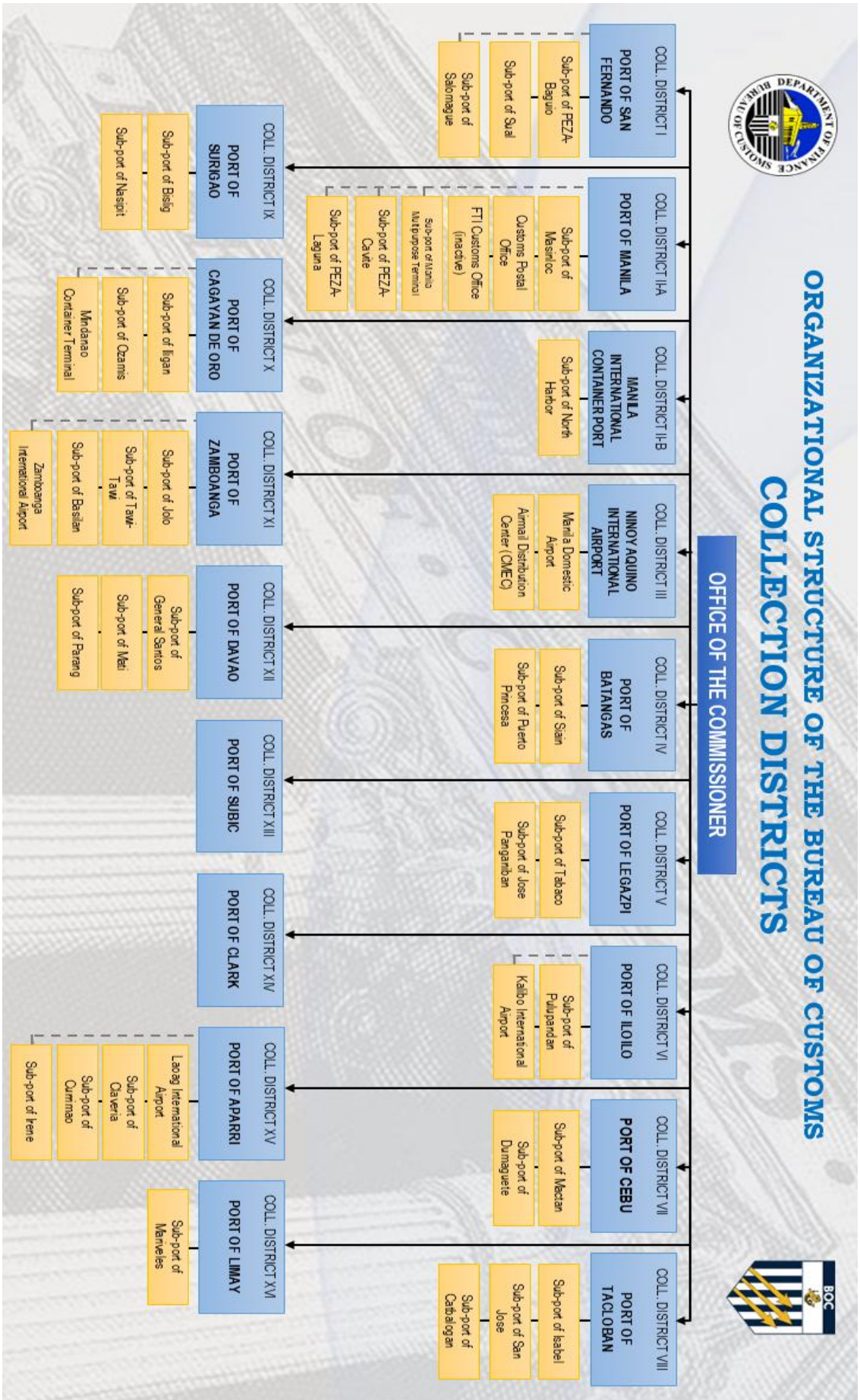
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit the accomplished UARF and complete attachments.	1. Receive and review the completeness of the submitted UARF and attachments, and forward to the Chief, TSD.	None	2 hours and 20 minutes	Administrative Assistant, TSD
	2. Evaluate and recommend UARF for approval/disapproval of the Deputy	None	1 hour	Chief, TSD Director, TMS

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Commissioner, MISTG.			
	3. Approve/ Disapprove the UARF.	None	30 minutes	Deputy Commissioner, MISTG
	4. Indorse the approved UARF to the TSD.	None	20 minutes	Administrative Assistant, Office of the Deputy Commissioner, MISTG
	5. Receive and scan the UARF and indorse for creation of access.	None	30 minutes	Administrative Assistant, TSD
Acknowledge the notice.	6. Create access to the requested account and notify the user of the log in credentials via email.	None	55 minutes	Information Technology Officer, TSD
END OF TRANSACTION				
Total		None	5 hours and 35 minutes	

PIAD COMPLAINTS MECHANISM	
HOW TO FILE A COMPLAINT?	Complaints may be filed through any of the following official online platforms of the Bureau of Customs (BOC): 1. Isumbong Kay Commissioner https://isumbongkaycomm.customs.gov.ph/ 2. Email complaints@customs.gov.ph 3. BOC Portal https://client.customs.gov.ph/
STANDARDS & REQUIREMENTS	▪ Provide complete and accurate information, including clear facts, specific allegations, and supporting documents when available. ▪ Anonymous complaints must still include valid contact details (e.g., email) to allow the BOC to send updates and request additional information. ▪ Submit any requested additional information within three (3) days to avoid automatic closure of the complaint. ▪ Avoid filing duplicate complaints for the same issue; use the assigned reference number for follow-ups and status tracking.
HOW ARE COMPLAINTS BEING PROCESSED?	1. The BOC-CARES receives and initially reviews all complaints to verify completeness and sufficiency of details. ▪ Incomplete complaints are returned to the complainant, who is given three (3) days to comply. ▪ Complete complaints are immediately processed and subsequently forwarded to the office concerned for appropriate action and official response. 2. BOC-CARES will transmit the response and act within the prescribed period of three (3) days for SIMPLE, seven (7) for COMPLEX, or twenty (20) days for HIGHLY TECHNICAL, depending on the complexity of the case.
BOC-CARES CONTACT INFORMATION	For more information and follow-up, complainants may contact the BOC-CARES through hotline number (02) 8705-6000 or email boc.cares@customs.gov.ph.

PIAD CLIENT INQUIRY MECHANISM	
HOW TO FILE A COMPLAINT?	Inquiries may be sent through any of the following official online platforms of the Bureau of Customs (BOC): 1. Email: boc.cares@customs.gov.ph 2. BOC Portal: https://client.customs.gov.ph/ 3. Social Media: a. Facebook: https://www.facebook.com/BureauOfCustomsPH b. Instagram: https://www.instagram.com/customs.ph c. X/Twitter: https://x.com/customsph d. Tiktok: https://www.tiktok.com/@customs.ph
HOW ARE INQUIRIES BEING PROCESSED?	1. BOC-CARES receives and processes client inquiries and conducts an initial assessment to ensure that the information provided is clear, complete, and sufficient for proper handling. 2. If an inquiry is found to be incomplete or unclear, it is returned to the client for clarification or submission of additional information, with a prescribed period of three (3) days to comply. 3. Once the inquiry is deemed complete, it is either directly addressed by the Customer Assistance and Response Services (BOC-CARES) or endorsed to the appropriate office or port for action or response, depending on the complexity of the request. 4. The appropriate response is subsequently communicated to the client upon resolution.
BOC-CARES CONTACT INFORMATION	For more information and follow-up, complainants may contact the BOC-CARES through hotline number (02) 8705-6000.







Department of Finance
BUREAU OF CUSTOMS
South Harbor, Port Area, Manila



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