



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
1099 Manila

CUSTOMS ADMINISTRATIVE ORDER (CAO)

NO. 14-2019

SUBJECT: AMENDMENT OF CAO No. 1-2013 ON PROVIDING FOR NEW RATES OF SERVICES, STORAGE AND OTHER CHARGES ON GOODS OR MERCHANDISE STORED AT CUSTOMS BONDED WAREHOUSE (CBW) NOS. 31, 55, 83, 124, 125, 182 AND 185 OPERATED BY PHILIPPINE SKYLANDERS INT'L. (PSI), INC., PHILIPPINE AIRLINES, PEOPLE'S AIR CARGO (PAIRCARGO), DELBROS, CARGOHAUS, DHL PHILIPPINES AND TMW WORLDWIDE EXPRESS, WITHIN NAIA COMPLEX

INTRODUCTION. This CAO implements Sections 201 and 204, Chapter 1, Title II of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).

Section 1. **Scope.** This CAO shall be applicable to Customs Collection District III – NAIA and the different Public Bonded Warehouses.

Section 2. **Objectives.**

- 2.1. To provide new rates of service, storage and other charges on imported goods or merchandise stored in CBWs being operated by the PSI Inc., Philippine Airlines, PAIRCARGO and Warehousing Co., Inc., Delbros Inc., Cargohaus Inc., DHL Express Philippines Inc. and TMW Worldwide Express, all Customs Bonded Warehouses within the NAIA Complex;
- 2.2. To standardize various charges for the operations affecting imported goods before actual delivery to the importer or consignee and taking into account the present economic conditions and the facilities given by CBW operators, the service, storage and other charges on goods or merchandise stored in CBWs; and
- 2.3. To provide clear and transparent regulation to stakeholders in the collection of rates of service, storage and other charges on goods or merchandise stored at Public Bonded Warehouse.

Section 3. **Classification of Goods or Cargo.**

- 3.1. **General Cargo.** All goods not included in the below enumeration for special cargo, each kind, class or nature is described herein.¹
- 3.2. **Special Cargo are classified as follows:**
 - 3.2.1. **Baggage and Personal Effects** – shipments that are handled with special care and provided special storage locations.²
 - 3.2.2. **Perishables** – shipments shown as such in the Cargo Manifest (CM) and Airway Bill (AWB) or labeled or identified on the package(s) as such, hence requiring storage under specified temperatures. (e.g. All aquatic products fall under this classification).³
 - 3.2.3. **Valuable Cargo** – shipments shown in the CM and/or AWB as such or so labeled or identified on the package(s) pursuant to IATA regulations.⁴
 - 3.2.4. **Restricted Goods** – except when authorized by law or regulation, the following restricted goods are prohibited:
 - a. Dynamite, gunpowder, ammunitions and other explosives, firearms and weapons of war, or parts thereof;
 - b. Roulette wheels, gambling outfits, loaded dice, marked cards, machines, apparatus or mechanical devices used in gambling or the distribution of money, cigars, cigarettes or other goods when such distribution is dependent on chance, including jackpot and pinball machines or similar contrivances, or parts thereof;
 - c. Lottery and sweepstakes tickets, except advertisements thereof and lists of drawings therein;
 - d. Marijuana, opium, poppies, coca leaves, heroin or other narcotics or synthetic drugs which are or may hereafter be declared habit forming by the President of the Philippines, or any compound, manufactured salt, derivative, or preparation thereof, except when imported by the government of the Philippines or any person duly authorized by the Dangerous Drugs Board, for medicinal purposes;
 - e. Opium pipes or parts thereof, of whatever material; and
 - f. Any other goods whose importation and exportation are restricted.

The restriction to import or export the above stated goods shall include the restriction on their transit.⁵
- 3.2.5. **Livestock and Plants** – live animals and plants which need special attention and feedings.
- 3.2.6. **Human Remains** – Coffins or urns, bones or ashes of the deceased person.

Section 4. **Basic Storage Rates on Imported Goods.**

4.1. **General Cargo (No Free Storage)**

	From	To
Rate	PhP2.64/kg/day	PhP3.43/kg/day
Minimum Charge	PhP151.91/day	PhP197.48/day
Exemption: Documents and Diplomatic Pouches	PhP101.25/day	PhP131.63/day

4.2. **Special Cargo**

	From	To
Minimum Charge	PhP302.63/day	PhP393.42/day
Baggage and Personal Effects	PhP2.64/kg/day	PhP3.43/kg/day
Perishables	PhP5.30/kg/day	PhP6.89/kg/day
Valuable Cargo	PhP5.30/kg/day	PhP6.89/kg/day
Restricted Goods	PhP5.30/kg/day	PhP6.89/kg/day
Live Animals, Foods and Plants	PhP5.30/kg/day	PhP6.89/kg/day
Human Remains	PhP5.30/kg/day	PhP6.89/kg/day

Section 5. **Service Charge.**

Rate of Charge	From	To
For shipments whose weight per AWB is less than one hundred (100) kg	PhP1.04/kg/day	PhP1.35/kg/shipment
For shipments whose weight per AWB is one hundred (100) kg or more	PhP1.53/kg/day	PhP1.99/kg/shipment

Section 6. **Ancillary Charges.**

- 6.1. **Backdoor Release.** All shipments to be released from the warehouse outside of the normal 0800H to 1700H customs release period during weekdays, and anytime during Saturdays, Sundays and Holidays.

	From	To
Rate	PhP8.45/kg/day	PhP10.99/kg/day
Minimum Charge	PhP505.13/kg	PhP656.67/kg
Maximum Charge	PhP843.75/AWB	PhP1,096.88/AWB

- 6.2. **Deconsolidation Fee.** A charge designed to compensate the warehouse operator for the extra effort of physically break bulking and individually checking the consolidated shipment against the consolidated manifest to ensure completeness.

	From	To
Fixed Rate	PhP425.25/HAWB	PhP552.83/HAWB

1. CAO No. 11-91, Section IV, A.
2. CAO No. 11-91, Section IV, B1.
3. of CAO No. 11-91, Section IV, B2.
4. of CAO No. 11-91, Section IV, B3.
5. of CMTA, Section 119.

6.3. **Returned Shipment Fee.** Formulated to compensate the warehouse operator for the additional task of rechecking, re-taping and restoring the shipment which was originally released from the warehouse for customs examination but was not cleared by the Collector of Customs for some reasons and returned to the warehouse for safekeeping.

	From	To
Rate	PhP84.41/kg/day	PhP109.73/kg/day
Minimum Charge	PhP506.00	PhP657.80
Maximum Charge	PhP843.75	PhP1,096.88

Section 7. **Penal Provision.** Violations of this CAO committed by any person, officer or employee shall be penalized in accordance with Title XIV of the CMTA and other applicable penal provisions.

Section 8. **Periodic Review.** Unless otherwise provided, this CAO shall be reviewed every three (3) years and be amended or revised, if necessary.

Section 9. **Repealing Clause.** This CAO specifically amends or repeals CAO No. 1-2013.

Section 10. **Separability Clause.** If any part of this CAO is declared unconstitutional or contrary to existing laws, other parts not so declared shall remain in full force and effect.

Section 11. **Effectivity.** This CAO shall take effect thirty (30) days after its publication in the Official Gazette or a newspaper of national circulation.

The Office of National Administrative Register (ONAR) of the UP Law Center shall be provided three (3) certified copies of this CAO.

REY LEONARDO B. GUERRERO
Commissioner SEP 04 2019

APPROVED:

CARLOS G. DOMINGUEZ
Secretary of Finance
SEP 16 2019

Informational Section. As the title denotes this section only provides information and does not give rise to any substantive or formal rights or obligations.

1. **History.** This CAO amends all the previous issuances of the Bureau of Customs relating to rates of services, storage and other charges on goods, merchandise stored at the bonded warehouses at Customs Collection District III – NAIA Complex.
2. **Related Policies.**

Section 201, Chapter 1, Title II of Republic Act 10863 otherwise known as CMTA	Power of the Commissioner
Section 204, Chapter 1, Title II of Republic Act 10863 otherwise known as CMTA	Promulgate rules and regulations
CAO No. 1-2013	Amendment of CAO 7-2007 on Providing for New Rates of Services, Storage and Other Charges on Articles or Merchandise Stored at Customs Bonded Warehouse (CBW) Nos. 31, 55, 83, 124, 125, 158, 182 and 185 Operated by Philippine Skylanders Int'l. (PSI), Inc., Philippine Airlines, PAIRCARGO, Delbros, Cargohaus, DHL Philippines, Miascor Logistics and TMW Worldwide Express, within NAIA Complex
CAO No. 7-2007	Amendment of CAO 3-2004 providing for New Rates of Services, Storage and Other Charges on Articles or Merchandise Stored at Customs Bonded Warehouse (CBW) Nos. 31, 55, 83, 124, 125, 128 and 158, operated by Philippine Skylanders Int'l. (PSI), Inc., Philippine Airlines, PAIRCARGO, Delbros, Cargohaus (formerly U-Warehouse), DHL Philippines, Miascor Logistics and TMW Worldwide Express, within NAIA Complex
CAO No. 3-2004	Amendment of CAO 3-2000 on providing for New Rates of Service, Storage and Other Charges on Articles or Merchandise Stored at Customs Bonded Warehouse (CBW) Nos. 31, 55, 83, 124, 125, 128 and 158 operated by Philippine Skylanders Int'l. (PSI), Inc., Philippine Airlines, PAIRCARGO, Delbros, Cargohaus (formerly U-Warehouse), DHL Philippines, and Miascor Logistics, respectively, NAIA Complex
CAO No. 3-2000	Amendment of CAO 1-95 on Providing for New Rates of Services, Storage and Other Charges on Articles or Merchandise Stored at Customs Bonded Warehouse (CBW) Nos. 31, 55, 83, 124, 125, 128 and 158 operated by Philippine Skylanders Int'l. (PSI), Inc., Philippine Airlines, PAIRCARGO, Delbros, Cargohaus (formerly U-Warehouse), DHL Philippines and Miascor Logistics respectively NAIA Complex
CAO No. 1-95	Amendment to CAO 11-91 Providing for New Rates of Services, Storage and Other Charges on Articles/ Merchandise Stored at Customs Bonded Warehouses Nos. 31, 55, 83, and 125 operated by Philippine Skylanders Int'l. Inc., Philippine Airlines, People's Air Cargo Warehousing Co., Inc., and Cargo Haus, respectively, NAIA Complex
CAO No. 11-91	Schedule of Service, Storage and Other Charges on Articles/Merchandise Stored at Customs Bonded Warehouses No. 31, 55, and 83, Operated by Philippine Skylanders, Inc., Philippine Airlines and People's Air Cargo Warehousing Co., Inc., respectively, NAIA Complex

3. **Webpage, Forms, Handbooks and other References.**

- Republic Act No. 10863 "Customs Modernization and Tariff Act"
- www.customs.gov.ph

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