

**[BOC ADMINISTRATIVE ORDER NO. 2-95,
September 08, 1995]**

**MANDATORY FILING OF ENTRY AND PAYMENT OF DUTIES AND
TAXES TO THE AUTHORIZED AGENT BANKS (AABS) AS FIRST
STEP IN CUSTOMS CLEARANCE FOR SHIPMENTS COVERED BY
CONSUMPTION ENTRIES**

1.

Objectives

1.1 To further facilitate the Customs Cargo Clearance process.

1.2 To secure the collection of Customs duties and taxes.

2.

General Provisions

2.1 All consumption entries and withdrawal documents for warehoused goods must be submitted to an AAB for payment of duties and taxes payable as the first step in the cargo clearance process except for the following types of shipment:

2.1.1 Those exempt from payment of duties and taxes

2.1.2 Importations of government agencies and government corporations which shall be continued to be processed pursuant to Joint Order No. 2-91

2.1.3 Those paid with the use of Tax Credit Certificates

2.2 The ORDER OF PAYMENT (OP) will no longer be required as a supporting document since the entry which contains the duty and tax payable can serve the purpose of the OP.

2.3 The Bureau of Customs Official Receipt (BCOR) will no longer be issued by the AABs for the duties and taxes collected. In lieu thereof, the amount of duty and tax collected including other required information must be machine validated directly on the following import documents and signed by the duly authorized bank official:

2.3.1 Import Entry and Internal Revenue Declaration (IEIRD) for final payment of duties and taxes

2.3.2 Import Entry Declaration (IED) for payment of advance duties

2.3.3 Withdrawal Permit or substitute documents for goods entered at warehouses

2.4 The details of all collections made by the AAB's for both advance and final duty/tax collection must be encrypted and transmitted electronically to the designated offices of the Bureau of Customs via the Philippine Domestic Dollar