



## **Regular Importation / Payment of Duties & Taxes**

- The Shipper should provide MOFS copies of shipping documents Ten (10) days prior to the arrival of cargo at Manila Port
- This will allow MOF to review shipping documents and to amend it if necessary. Shipping documents should be complete and correct. They should also be with MOFS prior to the arrival of cargo at the Manila Port.
- Commercial Invoice value should be CIF ( Cost, Insurance, & Freight ). It should be broken down by package value for the purpose of computing the duty and taxes. Insurance and Freight should be stated separately.
- Since Customs is now applying the transaction value in accordance with the World Trade Organization, it would be helpful if the shipper could provide the Purchase Order (P.O.) and the proof of payment if available at the time of shipment.
- Please note that customs still has the final say as to tariff classification and valuation of cargo for the purpose of duties & taxes.
- Estimated computation of duties and taxes shall be forwarded to the proponent (Whoever is responsible to pay the D & T ) by MOFS prior to the arrival of cargo for their review and approval. The proponent will then issue a Managers check in Favor of the Bureau of Customs.
- With proper documents, customs accepts the tariff classification, value of cargo, customs clearance can be accomplished in three (3) to four (4) working days.
- The office hours for the Bureau of Customs is usually 0900 hours through 1630 hours, excluding lunch, Monday to Friday. Cargo cannot be processed on holidays, Saturdays and Sundays.