

**[BOC CUSTOMS MEMORANDUM ORDER NO. 23-97,
August 15, 1997]**

**GUIDELINES ON THE IMPLEMENTATION OF THE AUTOMATED
COLLECTION OF IMPORT PROCESSING FEE (IPF) FOR
WAREHOUSING ENTRIES**

1.0

Objectives

- 1.1 To facilitate processing of warehousing entries by instituting an automated collection of import processing fee. i
- 1.2 To account and monitor daily remittances of IPF
- 1.3 To decongest BOC clients transacting at Collection Division (CD).

2.0

Scope

- 2.1 This Order will initially cover all importation of Customs Bonded Warehouse (CBW) operators and its accredited members registered at the Port of Manila and will subsequently be rolled-out to other Customs ports which has ACOS in place.

3.0

General Provisions

- 3.1 The Import Processing Fee (IPF) will now be automatically collected by the Bureau of Customs from pre-payment fund set-up by warehouse operators and members mainly for processing of warehousing entries.

- 3.2 CBW Operators and its accredited members shall be required to set-up a fund as pre-payment of the import processing fee with Philippine National Bank (PNB) Port Area Manila based on industry classification of Small Medium, and Large Industries. The amount required based on industry classification are as follow:

Small	P5,000
Medium	P10,000
Large	P20,000

- 3.2.1 CBW accredited members shall be classified as Small industry