

## **Challenges in Customs Clearance Encountered by PEZA Registered Export Processing Companies**

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### **ABSTRACT**

*In the economic development of any country, the establishment of special economic zones plays a significant role. This includes setting up processing zones and attracting local and foreign investments to manufacture for export markets. This study aimed to assess the challenges encountered by PEZA-registered export processing companies in the process of customs clearance. This study utilized the descriptive method and gathered data using a survey questionnaire. This study used 114 respondents from the total population of 286 accredited PEZA customs brokers within the National Capital Region and Region IV-A, mainly in Laguna, Cavite, Batangas, and Rizal. Based on the result, the majority of respondents were between the ages of 31 and 40, female, employed, and with 6 to 10 years of experience in employment and operations. The result of the study showed that respondents sometimes encountered challenges in the importation and lodging of goods through PEZA VASP, the processing of surety bonds, and the process of releasing or clearing goods. The analysis showed no significant difference in the challenges encountered by respondents when grouped according to profile variables. It is recommended that the Bureau of Customs continue developing customs clearance by conducting an assessment of the existing process, creating strategies, and conducting regular trainings for stakeholders.*

**Keywords:** *Customs clearance, PEZA, Bureau of Customs*

### **INTRODUCTION**

In the economic development of any country, the establishment of special economic zones plays a significant role. 8 of the Special Economic Zone Act of 1995, business locators in the Philippines must conform with government agencies such as the Philippine Economic Zone Authority, the Department of Trade and Industry, the Bureau of Customs, and/or the Department of Finance for issuing permits and pertinent regulations as may be necessary for the operations of the industry. In the presence of these restrictive policies, the export processing companies face challenges in the process of facilitating transshipment entries, as stated in the joint memorandum order of BOC and PEZA. For successful and legal trade facilitation of the movement of goods in international trade, importers must observe customs procedures and practices.

These include the requirements of entities such as government agencies that issue permits for goods, the payment of bonds, or transporters and cargo handlers, which are all incorporated into customs' workflow. This is one of the many reasons why businesses ought to consider availing themselves of the services of customs brokers, or transporters and cargo handlers, which are all incorporated into customs' workflow. This is one of the many reasons why businesses ought to consider availing themselves of the services of customs brokers. Part of PEZA accreditation enables companies to benefit from fiscal and non-fiscal incentives such as simplified import and export procedures. It has been evident, and through development, more than 400 economic zones have circulated in the country.

Going paperless to streamline the core processes in the bureau comes with challenges for customs brokers. Two of the most common problems that customs brokers face are delays and

customs clearance. The analysis by Naidu and Chand also found that one of the challenges of the e-government of Kiribati is technical problems in developing and maintaining the government website. These challenges, in any form, affect the shipment activity of PEZA locators.

Hence, as the government continues to incorporate information technology, further developments should be made to address technical issues and errors. As future customs brokers, the researchers undertook this study because experienced issues and challenges must be evaluated, and solutions developed for smooth and guided transactions. This study improves researchers' knowledge and serves as an assessment for importers, brokers, BOC officials, and PEZA officials about challenges encountered by PEZA-registered export processing companies in the process of customs clearance.

## **Review of Literature**

### *Special Economic Zones*

Special economic zones (SEZs) have aided countries in achieving economic growth by attracting local and foreign investment, establishing job links, developing labor management skills, and utilizing sophisticated technology (Zeng, et al., 2018).

The Philippine Economic Zone (PEZA) is a government organization tasked with facilitating economic zone activities. SEZs span a wide range of zone types including industrial estates, export processing zones, free trade zone, tourist/recreational centers, and more.

### *Value Added Service Provider*

Depending on the industry or organization, the term value-added service provider can apply to a wide range of services. Any organization that provides value-added services strives to minimize time-to-market, lower costs, and improve customer response, efficiency, and performance. The Bureau of Customs maximized private sector participation in assisting with delivery of customs ICT services. Currently, there are three accredited VASPs to assist clients in transacting with the Bureau.

ICT companies must be Bureau-accredited to provide technical assistance and transact with the Bureau. VASPs accredited by the Bureau are E-konek Pilipinas, Inc., InterCommerce Network Services. VASPs are expected to comply with the Bureau's governing rules from registering importers to processing their import or export entries and other services. Before importers can maximize these services, they must undergo a Client Profile Registration System as part of the registration process.

### *Surety Bond*

Under PEZA Memorandum Circular No. 02-2002, concerning the BOC-PEZA Joint Memorandum Order No. 01-2001 (JMO 01-2001), economic zone locators must post surety bonds to cover import duties and taxes due on import shipments of an economic zone locator during the transshipment period. The amount of Total Three-Day Import Level based on total imports of an economic zone locator during the Third Quarter of Year 2000 shall be used, if greater in value, to ensure taxes and duties due on import shipments are covered sufficiently. It was also further agreed to cover taxes and duties on machinery and equipment, spare parts, supplies, and other production inputs imported by the economic zone locator.

As stated in JMO 01-2015, the Automated Bonds Management System was implemented to effectively monitor the status of bonds from posting up to their cancellation and

settlement or collection of due and demandable goods. If the bond application satisfies all system rules, is successfully lodged, and transmitted via VASP, that application shall be stored and forwarded to the Bonds Division. The e2m system may experience system activity at any time without notice. According to the Assessment and Operations Coordinating Group Memorandum No.

Recently, the Customs Commissioner issued a memorandum order suspending the implementation of the ABMS for transit shipments to address technical and administrative issues., the processing and charging against the GTSB shall be done manually by ports.\

### *Clearance of Goods*

One of the procedures under customs clearance is the export process. The single administrative document, formerly known as the ASYCUDA Transit System, is required to process and convey information for the clearance of the cargo, transfer, and other related Customs-PEZA transactions. In 2015, however, PEZA and BOC amended the said guideline through a joint memorandum order stating that there is no need for the transshipment's single administrative document to be coursed through the Customs Bonded Division as a requisite for the approval of a locator's shipment. In Africa, businesses perceive the impact of customs as mainly unfavorable.

### *Challenges Encountered by Export Processing Companies*

Commercial businesses in the Philippines specializing in import and export activities often face challenges with shipping and customs processes. According to the study by Reyes, since the beginning of trade liberalization, to facilitate the smooth flow of goods across countries, the need for intermediaries such as freight forwarding companies or customs brokers has arisen. Another problem customs brokers face that may lead to errors in the application of liens is incomplete and unclear information from the system. In the letter of appeal from the Chamber of Customs Brokers, Inc. to the Department of Finance, another issuance of customs orders has been confusing to customs brokers, which is why they appealed to the DOF for clarification on the system's confusing details. According to the Bureau of Customs Customer Care Portal System, the experienced system slowdown resulted from a buildup of backlogs in the electronic and mobile systems, leading to server overload because of the delay in the processing of documents.

The Bureau's effort in the computerization system, which uses technology as a new tool to improve trade efficiency, proved to be beneficial. In a study done by Akbay, as cited by Alcedo and Calaja, it is claimed that some customs offices experience complications in implementing the new computerized customs system because their personnel do not fully understand the automated system.

## **Conceptual Framework**

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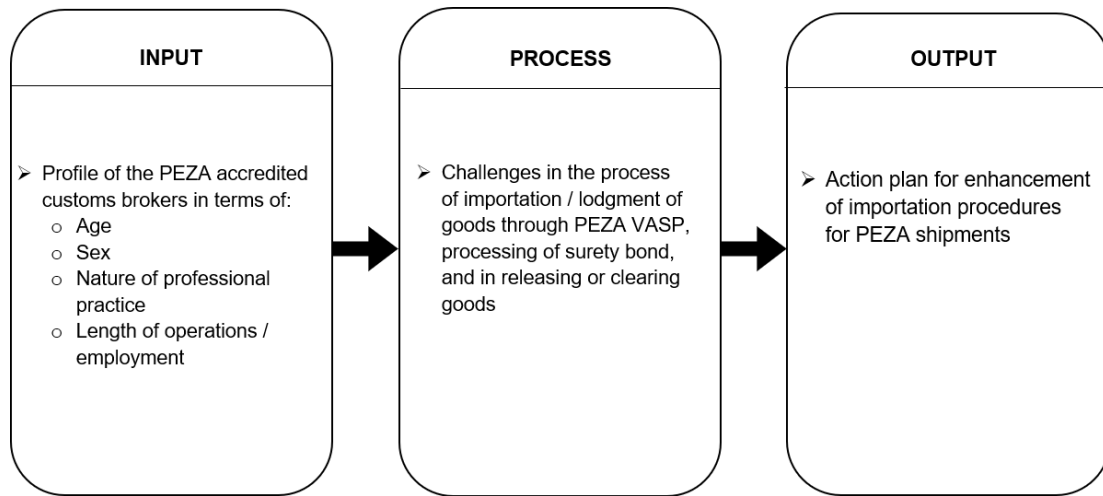


Figure 1. Conceptual framework of the study

### **Objectives of the Study**

This study pursues to determine challenges encountered by PEZA registered export processing companies at special economic zones regarding the process of customs clearance. Specifically, it aims to (1) determine the respondent's demographic profile in terms of age, sex, nature of professional practice, and years of employment, and (2) determine procedural challenges encountered by export processing companies at special economic zones in terms of importation/lodgment of goods through PEZA VASP, processing of surety bond, and process of releasing/clearing goods. The responses were assessed based on their significant difference when grouped according to profile variables resulting to a proposed plan of action in improving procedural challenges encountered based on results of the study.

### **METHODOLOGY**

In this study, a quantitative method was used to collect the necessary data information. The descriptive method is used to ascertain and categorize challenges experienced by export processing companies through their registered customs brokers. The researchers selected PEZA-accredited customs brokers within the National Capital Region and Region IV-A, mainly in Laguna, Cavite, Batangas, and Rizal, as respondents.

The data gathered was measured using different statistical tools. A frequency distribution with percentage was used to interpret the demographic profile of respondents in terms of age, gender, length of employment or operations, and nature of professional practice. A weighted mean was utilized to determine procedural challenges encountered in the importation or landed of goods through PEZA VASP, the processing of a surety bond, and the process of releasing or clearing goods. An analysis of variance (ANOVA) test was used to determine the significant difference in responses to encountered challenges when respondents were grouped based on their profiles.

### **RESULTS AND DISCUSSIONS**

The demographic profile of the respondents is looked at in terms of sex, age, and program. Table 1 shows the demographic profile of the respondents. The results show that 49 out of 114 respondents are between the ages of 31 and 40, with a response rate of 43 percent, while those aged 41 and up received the fewest responses, with a response rate of 12 percent. The data showed women make up 33 percent of the workforce of exporting firms, compared with just 24 percent of non-exporting firms in developing countries. The average number of years that employees work is continuously increasing, and the workforce is becoming more diverse. With an aging population, it is demonstrated that the role of 5 to 10 years of work experience in the relationship between job characteristics and job attitudes is more important than young employees. It is necessary to see how jobs might be redesigned to enable employees to continue to work successfully. In contrast, 15.8 percent of the total population is 16 or older.

Table 1. Frequency Distribution of Demographic Profile of Respondents

Profile variables	Frequency	Percent
<b>Age</b>		
31 – 40 years old	49	43
20 – 30 years old	37	32.5
41 years old and above	28	24.6
<b>Sex</b>		
Female	65	57
Male	49	43
<b>Nature of professional practice</b>		
Employed	79	69.3
Individual Practice	35	30.7
<b>Years of employment/operations</b>		
6 – 10 years	38	33.3
1 – 5 years	32	28.1
11 – 15 years	26	22.8
16 years and above	18	15.8

Table 2 reveals the total weighted mean for challenges encountered in the importation or landed shipment of goods through PEZA VASP. The composite mean of 2.34 indicates that challenges were experienced sometimes. This could also be because service providers are receiving vast numbers of transactions each day. According to Mazikana, the adoption of automation systems such as the declaration of goods dependent on the internet is considered a challenge because it can be affected by network intermittence as a system. This shows that the system is still utilized in spite of slow server response. Weissman mentioned that convenience has a major impact on a customer's decision before engaging in a service.

Table 2. Challenges encountered in importation/lodgment of goods through PEZA VASP

	Mean	Interpretation
1. Slow and late response from the system	2.48	Sometimes
2. Difficulty in submitting required documents for lodgment	2.46	Sometimes
3. Experiencing errors while lodging	2.40	Sometimes

4. Slow movement of processing of application	2.42	Sometimes
5. Difficulty in accessing the system	2.39	Sometimes
6. Delay in the approval/processing of electronic Import Permit due to delay in the registration of goods in list of importables of the PEZA-registered enterprise	2.35	Sometimes
7. Delay in the release of electronic Import Permit	2.35	Sometimes
8. Incomplete and unclear information and instruction from the system	2.32	Sometimes
9. Consistent system breakdown of VASPs	2.25	Sometimes
10. Shifted to manual processing due to long breakdown of the system	1.94	Sometimes
<b>Composite Mean</b>	<b>2.34</b>	<b>Sometimes</b>

*Notes : 1.00-1.49 - Never; 1.50-2.49 - Sometimes; 2.50-3.49- Frequently; 3.50-4.00 - Always*

Table 3 shows a composite mean of 2.34 for challenges in processing surety bonds, interpreted as "sometimes." The biggest challenge encountered on this part is difficulty complying with the automated procedures of the bond policy, with a mean of 2.30. This may be because a bond policy is filed through the e2m system or any value-added service provider, which can experience downtime and affect the processing period. Another factor that may contribute to the difficulty in complying with the bonds policy is adjustments in the forecast of supplies that cause a change in the invoice value, thus another application for the bonds policy. This shows that although application and verification take longer to process, rejections are least likely to happen if the procedure is done correctly. Dalu et al. (2016) stated that when there is a system breakdown due to network challenges or system failures, bond guarantees are not cleared upon submission of documents. The automation of bond policy, however, increases the efficiency of the importer in terms of cost since it reduces processing costs and frictional costs associated with the traditional method.

Table 3. Challenges encountered in the processing of surety bonds

	Mean	Interpretation
1. Difficulty in complying with automated procedures of bond policy	2.30	Sometimes
2. System breakdown of Automated Bonds Management System (ABMS)	2.25	Sometimes
3. Lack of documents for approval of bond policy	2.22	Sometimes
4. Overlooked expired bonds	2.18	Sometimes
5. Slow reversion of amount charged to the original bond balance	2.14	Sometimes
6. Difficulty in renewing bonds	2.12	Sometimes
7. Insufficient fund balance in the Prepaid Account	2.11	Sometimes
8. Delays in the approval of surety bond	2.11	Sometimes
9. Late releasing of bond policy	2.11	Sometimes
10. Rejected bond application	2.04	Sometimes
<b>Composite Mean</b>	<b>2.16</b>	<b>Sometimes</b>

*Notes: 1.00-1.49 - Never; 1.50-2.49 - Sometimes; 2.50-3.49- Frequently; 3.50-4.00 – Always*

Table 4 presents the weighted mean of the challenges encountered in releasing or clearing goods. The total weighted mean is 2.28, which is sometimes inferred. Data obtained show that late feedback on document follow-up received the highest weighted mean of 3.14. On the other hand, an *insufficient account balance for payment of fees* received the lowest weighted mean of 1.32. This is because, under RA 9280, it is a violation for a customs broker to pay customs fees and charges in advance. It is the PEZA locator that must maintain a debit account for all fees that will be paid to the Bureau of Customs. 30 of RA 9280, also known as An Act Regulating the Practice of Customs Brokers' Profession in the Philippines, prohibits financing activities for customs brokers, wherein it specifically indicates that no customs broker shall advance and finance payment of duties, taxes, and other charges on behalf of their clients.

Table 4. Challenges encountered in releasing/clearing goods

	Mean	Interpretation
1. Late feedback upon follow-up of documents	3.14	Sometimes
2. Slow verification and assessment process within the Bureau and other government agencies involved	2.47	Sometimes
3. Delay in releasing of goods due to skeleton workforce implemented by government agencies involved in relation to the COVID-19 pandemic.	2.45	Sometimes
4. Technical problems with e2m system for lodgment	2.42	Sometimes
5. Inconsistent customs procedures	2.36	Sometimes
6. Difficulty in acquiring permits from other government agencies	2.33	Sometimes
7. Limited assistance from the Bureau and PEZA personnel	2.31	Sometimes
8. Unreasonable repetition of inspection of goods even after being cleared	2.04	Sometimes
9. Delay in the process of transaction with BOC/PEZA (e.g., validation, Letter of Authority from PEZA, etc.)	1.92	Sometimes
10. Insufficient account balance for payment of fees	1.32	Never
Composite Mean	2.28	Sometimes

Notes: 1.00-1.49 - Never; 1.50-2.49 - Sometimes; 2.50-3.49- Frequently; 3.50-4.00 – Always

Table 5 describes those challenges encountered in customs clearance that have no significant difference when grouped according to demographic profile since all of their p-values are higher than the 0.05 significance level. This shows that the demographic profile of respondents does not vary in their experiences with the challenges listed. Since the issuance of CMO 27- 2009, customs clearance procedures have remained the same. There may be changes and adjustments for other operations, like establishing ABMS and any other related issues under customs issuances. The process, however, is still aligned with the operational provision of the e2m customs system, as their research proved that the demographic profile was significant in the challenges encountered by customs brokers in the practice of their profession. This study mainly focused on challenges in customs clearance encountered by PEZA-registered export processing companies that require PEZA accreditation for customs brokers to be processed. At the same time, the related study aimed to identify challenges in the practice of the profession of customs brokers in general.

Table 5. Significant difference on challenges encountered and profile variables

	F	Sig.	Interpretation
<b>Challenges in Importation/Lodgment of Goods through PEZA VASP</b>			
Years of Employment/Operations	0.126	0.945	Not Significant
Age	0.115	0.891	Not Significant
Nature of Professional Practice	0.269	0.605	Not Significant
Sex	1.212	0.273	Not Significant
<b>Challenges in Processing of Security Bonds</b>			
Nature of Professional Practice	1.173	0.281	Not Significant
Years of Employment/Operations	1.603	0.193	Not Significant
Sex	1.073	0.303	Not Significant
Age	2.936	0.057	Not Significant
<b>Challenges in Releasing/Clearing Goods</b>			
Sex	0.000	0.984	Not Significant
Years of Employment/Operations	0.837	0.476	Not Significant
Age	0.823	0.442	Not Significant
Nature of Professional Practice	1.612	0.207	Not Significant

Notes: *p-value* < 0.05 – Significant; > 0.05 – Not Significant

Table 6 shows the proposed action plans to improve the challenges encountered.

Table 6. Proposed action plan to improve challenges encountered

Key Result Areas	Weighted Mean	Proposed Action	Responsible Person/Agency
Slow and late response from the system	2.48	<ul style="list-style-type: none"> <li>• Strengthen intelligence analysis by updating the database of e2m Customs System and BOC Accredited Value-Added Service Providers aligned with new customs regulations</li> <li>• Conduct system upgrade to boost its performance</li> <li>• Expand business-to-government information technology to cater more transactions</li> </ul>	<ul style="list-style-type: none"> <li>• BOC – MISTG</li> <li>• Bureau of Customs</li> <li>• Value Added Service Providers</li> </ul>



Difficulty in complying with bonds policy	2.30	<ul style="list-style-type: none"><li>• Invest in a forecasting software tool and workforce for the inventory department</li><li>• Ensure BOC accreditation of surety company before availing services</li><li>• Conduct an evaluation on the process of complying with the Bureau's regulation, and assess company's internal and external process</li></ul>	<ul style="list-style-type: none"><li>• PEZA Locators</li></ul>
Late completion of documents	3.14	<ul style="list-style-type: none"><li>• Have transparent communication with the locator regarding the status of original documents from supplier or origin</li><li>• Collect necessary shipping documents that are already available</li><li>• Monitor status of incomplete documents through frequent follow-up</li></ul>	<ul style="list-style-type: none"><li>• PEZA Accredited Customs Broker</li><li>• PEZA Locators/Authorized Representative of PEZA Locator</li></ul>
Slow verification and assessment process within the Bureau and other BOC Workflow	2.47	<ul style="list-style-type: none"><li>• Create service evaluation—in the whole Customs Clearance process, on-site and online, for feedback and assessment</li><li>• Provide training for employees about Customs Clearance</li><li>• Provide training for stakeholders about improving transactions with the bureau</li></ul>	<ul style="list-style-type: none"><li>• Bureau of Customs</li></ul>

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## **CONCLUSIONS**

Findings reveal that most respondents are between 31 – 40 years old, female, employed, and have 6 – 10 years of experience in employment and operations. Respondents have run into these challenges on certain occasions and circumstances, but not always. Future researchers may consider including other variables and classification in challenges not covered in this study, such as expanding the locale, considering firms and practitioners from Region VII, specifically Cebu.

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