

## **The Role of Customs Brokers in Mediating Transactions Between Manufacturing Companies and the BOC**

Jan Rei V. Almo, Jezabel L. Alves, Gerrylyn V. Bautista, Ma. Anna Corina Kagaoan  
*Bachelor of Science in Customs Administration*

### **ABSTRACT**

*Customs brokers are intermediaries between traders and customs authorities. Their knowledge of customs laws and processes and their work experience in the trade can be helpful for both. This paper presents the analysis of the importers, as represented by manufacturing companies and customs officers, on the crucial role of customs brokers in the facilitation of trade, prevention of smuggling, and interpretation of customs and tariff laws. It also examines the significant difference in the respondents' perception when grouped according to their profile. The data among 65 customs officers and 65 manufacturing employees involved in import and export processes were collected using a quota sampling technique. A quantitative approach was utilized to satisfy the objectives of the study. This study intends to assess the different roles of customs brokers and develop recommendations to the Chamber of Customs Brokers, Inc. (CCBI) to improve customs brokers' involvement and quality of service. The result of this study indicates there is no significant difference in the respondents' perception of the importance of customs brokers' role irrespective of their involvement in customs trade and years of employment.*

**Keywords:** *customs brokers, customs officers, ccbi, tariff laws, customs laws*

### **INTRODUCTION**

Customs brokers are intermediaries between traders and customs authorities. They provide all essential documentation and undertake formalities related to cargo clearance. They also ensure their clients' compliance with Customs and other regulatory agencies to collect appropriate duties, taxes, and other charges and preserve the government's interests (World Customs Organization, 2018). In the Philippines, this profession is strengthened and protected by the Chamber of Customs Brokers, Inc. (CCBI), the customs brokers' national and sole Accredited Integrated Professional Organization (APO). Customs brokers, importers, and BOC are all linked through transactions. While every shipment entering the country must undergo the Bureau of Customs (BOC) jurisdiction, the role of a customs broker starts. This role entails knowledge and skills best acquired through education and training because such performance of these services by persons without such knowledge and skill can cause harm, financially or otherwise, to traders and agencies. In line with this, through the perception of customs officers and importers as represented by manufacturing companies, this paper aims to assess their vital role as mediators based on the services that could be specified within their scope of practice and how they provide services to the importers. This study reveals the value of the work carried out by the customs brokers offered to traders for the efficiency of ensuring compliance with all

regulatory requirements and the collection of legally due duties and taxes, which benefits the customs brokers themselves, the CCBI, the institutions offering BS Customs Administration, and aspiring students of the profession in a way that it

## **Review of Literature**

### *The manufacturing companies as importers*

International activities are increasing daily in terms of profit maximization and cost minimization. Governments implement foreign trade and mainly export-promoting policies to protect the domestic industry and the country's growth and development. Because of the cost advantages of raw materials, companies engage in import activities, while others are interested in export activity to achieve higher profitability and sales level. However, some companies are importing and exporting (Uzun & Berberoğlu, 2017).

In the Philippine context, if by primary type of goods, importation of raw materials and intermediate goods for manufacturing processes accounted for the largest share of USD 2.535 billion (43.3%) in May 2020 (Philippine Statistics Authority, 2020).

### *The Bureau of Customs (BOC)*

As these companies or businesses import goods or articles in the country, certain documents must be submitted to the Bureau of Customs (BOC). International Trade Administration (2020) specified that such import documents are required for shipments to the Philippines.

Import duty rates are usually high in the country, so the importers, like these manufacturing companies, undergo customs valuation for their duty liabilities. It is the procedure used by customs officials to determine the value of the imported goods to calculate the correct import duty. (Geremew, 2017).

### *Customs brokers*

To comply with these rules and regulations set by the authorities and avoid any issues, customs brokers play a crucial role in the import/export process due to their in-depth knowledge of the industry, customs laws, tariffs, and regulations. Brokers are the channel of foreign exporters and importers to import raw materials and sell their goods. By hiring them, firms gain access to international markets without incurring the up-front costs and risks of searching for new markets or negotiating deals. Nowadays, the internet and e-commerce prompt customs brokers to offer more sophisticated services rather than merely filing documents for customs clearance. (Fielstad, Filho, Raballand, 2020).

Their roles have also been evident in the country, as Datuin et al. (2020) reported that the BOC processed the accreditation of 2,165 customs brokers 14,996 importers from January to December 2020. Medin (2020) also affirmed that most manufacturing producers participating in international trade use such brokers in their trade transactions and that the brokers typically handle large trade values on behalf of several different produces. Results are similar for exporting and importing, indicating that brokers facilitate both modes of trade.

#### *Customs brokers in facilitating trade*

Nague (2019) defined the role of customs brokers in trade facilitation. He emphasized the provision Customs Brokers Act of 2004, stating that the customs broker profession encompasses a wide range of services. These include giving legal advice; preparing documents for imports and export clearance; computing customs duties, taxes, and other charges; preparing, signing, filing, lodging, and processing of import and export entries to the Bureau; representing importers and exporters in cases related to valuation and classification of imported articles; and rendering of other professional services involving customs and tariff laws its procedures and practices. Degracia, Capuyan, Vizcarra (2015) supported this claim stating that business sectors engaged in international trading had placed a more excellent value in the short transit time of goods necessary in their operations. Thus, a must-be challenging and demanding work for customs brokers involve transporting, processing, and releasing goods within the shortest possible time while complying with the strict and various requirements of border authorities.

Roberta (2016) also asserted that customs brokers are trained and licensed to provide consultancy services of the above nature as accuracy is critical to the importer. Due to the brokers' intimate knowledge of the client's business activities, their relationship can be challenging to break. When a broker receives the documents for a job, they register them in the company system. To process a customs entry, they must: classify goods following customs regulations, obtain relevant permits, process the customs entry, and pay duties and taxes on behalf of the importer.

As customs brokers have expertise in customs-related matters and facilitate international trade, supply chains, financing, financial operations, security matters, and compliance, the customs broker profession is unlikely to decline and disappear anytime soon. Although it looks likely to shrink and transform, micro-enterprises and SMEs will sustain the profession (Gwardzińska, 2014).

#### *Customs brokers in preventing smuggling*

Cuevas, Aquino, Dipasupil, Malabanan, Talavera, Mendoza (2018) argued that due to many classifications indicated in the ASEAN Harmonized Tariff Nomenclature, it is difficult for an individual to find the appropriate classification for the specific goods. They added that brokers carry more difficult responsibilities on their shoulders. In addition to this, unethical practices in customs services are well known and frequently cited, including reduced intake of revenue, economic damage through the reduction in revenue, unfair price competition for local industries, under-valuation and misclassification of imports, and some exports. Thus, Busby, Tempier, and Degryse (2017) claimed that the solution is combined with other legal, institutional, and administrative reforms and more effective implementation of fair and relevant processes to economic operators. At the same time, such engagement can assist in increasing the collection of duties and taxes, decreasing bribery, and facilitating trade.

Fjeldstad & Raballand (2020) also suggested that suppressing corruption in Customs entails addressing inconsistencies between formal rules and deep-rooted informal practices that often govern the behavior of some officers. Anti-corruption efforts need an understanding of the norms and incentives of key players and should therefore be based on a thorough analysis of the customs administration and the environment of which it is a part.

With these unethical practices in customs services and possible solutions, customs brokers are still more effective in preventing crimes like smuggling. As a profession, customs

brokers shall follow a code of ethics such as competence, respect, integrity, justice, and fairness to prevent smuggling (Turna, 2015).

Isaiah et al. (2019) also claimed that there is always a risk of importers and customs officers who might "game" the system due to their prolonged exposure in the trade facilitation, which translates to 'superiority' in the workforce. They asserted that customs brokers must not hold back and conform to these norms they have set for the past years, and the law must always be upheld, not just before themselves but also before everyone else.

#### *Customs brokers in interpreting and abiding customs and tariff laws*

Busby, Tempier, and Degryse (2016) stated that customs administrations' plans and main concerns have extended to include border security. Customs brokers can be perceived as the original "trusted traders," regulated by examining expert customs and tariff laws. Customs brokers, as licensed professionals, spent considerable time studying different customs regulations and the most effective ways of negotiating with the authorities. This means that they are well educated on how the government agency operates. Since customs brokers are constantly dealing with them, it can be easy to spot and report any irregularities committed by any customs authority (Excelsior Worldwide Logistics Corp., 2020).

#### *Improvement and keynotes for customs brokers and aspiring customs brokers*

Exposure to an area of study undoubtedly also helps students discover career fields. If one considers that subject in the study as a career path, experience in a research setting would be invaluable (Robinson, 2015). Becoming a customs broker is as challenging as representing the clients before the Bureau. There is a high volume of inquiries about the role of customs brokers, especially on understanding the legal aspects underlying customs processes. British International Freight Association (2019) clarified that agents do not automatically make them the importer/exporter. The information relative to customs clearance should be provided by the trading party, on whose behalf a broker is acting. They also argued that the customs agent might become the declarant on specific circumstances, which imposes greater responsibilities and thus liabilities.

Customs brokers should also be always wary and act professionally when dealing with people. Considering they are relied on to process and successfully release shipments in the Bureau, they have to act accordingly with what is expected of them. This was supported by Degracia et al. (2015) study, who argues that licensed customs brokers sincerely advocate their code of ethics and generally observe and maintain the core values and professionalism in dealing with their clients. They also observed that this was one of the critical reasons to earn more respect despite their bad reputation.

### **Conceptual Framework**

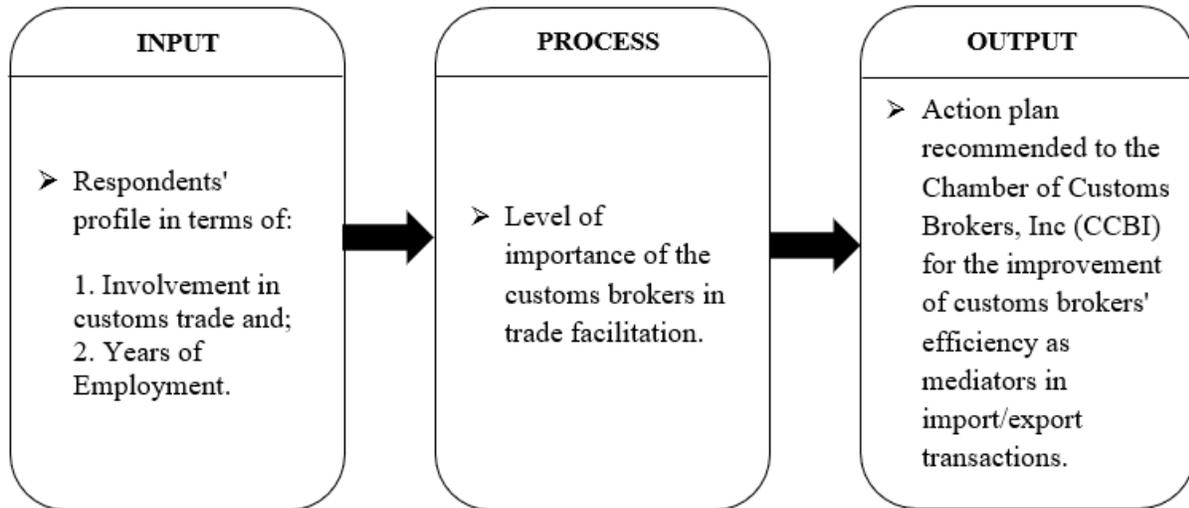


Figure 1. Conceptual framework of the study

### **Objectives of the Study**

This study assesses the significance of customs brokers in mediating transactions between manufacturing companies and BOC. Specifically, this intends to: a) determine the profile of the respondents in terms of involvement in customs trade and years of employment; b) to determine the level of importance of the customs brokers' role in mediating transactions, in terms of facilitating trade, preventing smuggling, and interpreting and following customs and tariff laws, and lastly; c) to determine the significant difference of the respondents' perception of the importance of customs brokers' role when grouped according to their profile.

### **METHODOLOGY**

This study is quantitative research that utilized a descriptive method. Descriptive design was used to compare existing and required standards and assess acquired information to improve the existing condition of the role of customs brokers in trade. A survey questionnaire was used to gather original data to observe directly. The data were collected through modified questionnaires distributed through Google forms to the subjects by the researchers.

The data was gathered with the help of a modified survey questionnaire. The discussion covers four (4) parts. The first part shows the frequency distribution of the respondents' profile regarding their involvement in customs trade and their years of employment. The second part tackles the respondents' assessment on the crucial role of customs brokers in terms of a) facilitating trade, b) preventing smuggling, and c) interpreting and following customs and tariff laws. The third part evaluates the mean difference on respondents' assessments when grouped according to their profile. The fourth part shows the action plan recommended to CCBI to improve customs brokers' role.

## RESULTS AND DISCUSSIONS

Table 1 shows the frequency of the respondents' profiles in terms of involvement in customs trade and their years of employment. According to the findings, half of the respondents are employees. Table 1 shows the frequency of the respondents' profiles in terms of involvement in customs trade and their years of employment. The results reveal that half of the respondents are employees, who are generally involved in import and export transactions for their company, and half are customs officers, who are in service under the Bureau. The findings suggest that both groups are constantly engaged in transactions with customs brokers, who act as intermediaries between importers and the government. These include firms engaged in importation and exportation, firms asking assistance from a customs broker to deal with legislation, and a customs broker dealing with customs officers who handle the examination and inspection of every shipment in the Bureau. Customs offices have massive discretion in handling shipments in the Philippines and tagging import entries for physical, x-ray, and document inspections. So, customs brokers assist manufacturing companies in clearing shipments of imported goods, preparing required documentation, and collecting duties and taxes. Table 1 also shows that almost half of the respondents have only worked for less than four years.

Table 1. Respondents' profile in terms of involvement in customs trade and years of employment

Involvement in Customs Trade	Frequency	Percent
Employee	65	50
Customs Officer	65	50
<b>Total</b>	<b>130</b>	<b>100%</b>
Years of Employment	Frequency	Percent
Less than 4 years	57	43.85
4 to 6 years	41	31.54
7 years and above	32	24.62
<b>Total</b>	<b>130</b>	<b>100%</b>

Table 2 presents the importance of customs brokers in facilitating trade. It revealed that respondents placed high importance on the customs brokers when it comes to lodging import entries with the Bureau of Customs service provider and maintaining the confidentiality of the clients' transaction records and documents, as they both received the highest mean of 3.72. The findings suggest that importers expect customs brokers to maintain the confidentiality of their transactions as they constantly check the completeness and compliance of their importation records. The findings indicate that the importer has full knowledge of their shipment, and the customs brokers' role involves only assisting, double-checking, and relaying the provided documents from their client to the Bureau. As customs brokers double-check and rely on the data provided by the importer or exporter to complete the import or export declarations, the importer or exporter is the most responsible for the correctness of the provided information or documents to present to Customs.

Table 2. Assessment on the importance of customs brokers in facilitating trade

Statements	Weighted Mean	Interpretation
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1. Lodging import entries to the service provider of the Bureau as an electronic registration in a manner prescribed under customs laws, rules and regulations.	3.72	Very Important
2. Maintaining the confidentiality of all their clients' transaction records and documents.	3.72	Very Important
3. Filing declarations with correct customs duties and taxes levied on the imported goods subject to payment to the Bureau.	3.68	Very Important
4. Reviewing the right classification of imported goods through the tariff coding system to avoid errors and additional expenses of duties and taxes.	3.67	Very Important
5. Ensuring the compliance of the importer to the requirements of the concerned regulatory agencies for importation/exportation.	3.66	Very Important
6. Resolving issues related to over-or underpayment of taxes and duty of imported goods.	2.93	Important
7. Preparing documents for clearing of goods for importation.	2.87	Important
<b>Composite Mean</b>	<b>3.46</b>	<b>Important</b>

*Notes: 1.00 to 1.49 – Not Important; 1.50 to 2.49 – Slightly Important; 2.50 to 3.49 - Important; 3.50 to 4.00 - Very Important*

Table 3 presents the importance of customs brokers in preventing smuggling. The results show that not allowing corruption among coworkers and clients received the highest mean of 3.80. The World Customs Organization reinforces this result, which encourages customs brokers to exercise due diligence in responding to correspondence. These actions include making payments, reporting to clients regarding any funds received for the client from the government, and providing to the importer or exporter sufficient evidence of each transaction made on their behalf, including evidence of financial transactions. They should be prepared to defend and educate their clients or importer when dealing with Customs.

Table 3. Assessment on the importance of customs brokers in preventing smuggling

Statements	Weighted Mean	Interpretation
1. Disallowing corruption among co-workers and clients.	3.80	Very Important
2. Issuing alert order or hold order when there is derogatory information received via customs authorized channels.	3.71	Very Important
3. Verifying the transparency and accuracy of documents before filing.	3.69	Very Important

4. Identifying the proper tariff heading and classification of goods.	3.69	Very Important
5. Validating the accurate calculation of duties and taxes of imported goods.	3.68	Very Important
6. Profiling importers and reviewing their importation details before doing transactions with them.	3.32	Important
7. Reducing duties and taxes to be paid by importer according to customs and tariff laws.	2.82	Important
<b>Composite Mean</b>	<b>3.53</b>	<b>Very Important</b>

*Notes: 1.00 to 1.49 – Not Important; 1.50 to 2.49 – Slightly Important; 2.50 to 3.49 - Important; 3.50 to 4.00 - Very Important*

Table 4 shows the importance of customs brokers in interpreting and following customs and tariff laws. The results reveal that the validation of the correct amount of duties, taxes, and other charges on imported goods based on customs and tariff laws received the highest weighted mean of 3.79, which shows how much customs brokers value correct revenue collection. The findings suggest that customs brokers are widely necessary to validate the correct amount of duties, taxes, and other charges on imported goods. This result may translate into the prioritization of customs brokers in validating correct duties, taxes, and other charges, since the importers may also be already aware of and have secured these regulatory laws and compliances.

Table 4. Assessment on the importance of customs brokers in interpreting and following customs and tariff laws

Statements	Weighted Mean	Interpretation
1. Validating the assessment of the right amount of duties and taxes of imported goods based on customs and tariff laws.	3.79	Very Important
2. Supporting importers to adhere to Customs and other government agencies' laws and regulations, as well as to correctly lodge customs declarations.	3.78	Very Important
3. Maintaining up-to-date knowledge of current rules and regulations and follow developments in rules and regulations closely to analyze them for the importers.	3.78	Very Important
4. Translating customs and tariff laws to importers throughout the whole process.	3.71	Very Important
5. Ensuring importers to not produce false and misleading information before the Bureau of Customs.	3.69	Very Important
6. Confirming if goods are correctly classified according to tariff laws and help their clients to pay the lowest possible duties and taxes.	3.67	Very Important

7. Maintaining government interests by guaranteeing compliance with customs and other regulatory laws and requirements.	3.13	Important
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<b>Composite Mean</b>	<b>3.65</b>	<b>Very Important</b>
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*Notes: 1.00 to 1.49 – Not Important; 1.50 to 2.49 – Slightly Important; 2.50 to 3.49 - Important; 3.50 to 4.00 - Very Important*

Table 5 shows that there is no significant difference in the perception of respondents about the importance of customs brokers' role in a) facilitating trade, b) preventing smuggling, and c) interpreting and abiding customs and tariff laws when grouped according to profile since their p-values are all greater than 0.05 level of significance. The findings indicate that respondents' perceptions of the importance of customs brokers' roles do not differ significantly based on their involvement in the customs trade or years of employment. Catenacci (2020) affirmed that what employees or agents perceive from their work situation most influences their productivity. Therefore, to influence productivity, regardless of their involvement or length in service, it is necessary for them as their clients to also assess how they perceive the service they are offering.

Table 5. Mean difference in the perception of respondents about the importance of customs brokers' role when grouped according to their profile

<b>Facilitating Trade</b>	<b>F<sub>c</sub></b>	<b>p-value</b>	<b>Interpretation</b>
Involvement in Customs Trade	0.61	0.436	Not Significant
Years of Employment	0.30	0.742	Not Significant
<b>Preventing Smuggling</b>	<b>F<sub>c</sub></b>	<b>p-value</b>	<b>Interpretation</b>
Involvement in Customs Trade	0.79	0.376	Not Significant
Years of Employment	2.20	0.115	Not Significant
<b>Interpreting and Abiding Customs and Tariff Laws</b>	<b>F<sub>c</sub></b>	<b>p-value</b>	<b>Interpretation</b>
Involvement in Customs Trade	1.83	0.179	Not Significant
Years of Employment	2.08	0.129	Not Significant

*Notes: Significant if p-value is less than 0.05 level of significance*

Table 6 presents the recommended action plan of the researchers for the Chamber of Customs Brokers, Inc. (CCBI) to improve customs brokers' efficiency as mediators in import/export transactions.

Table 6. Recommended action plan for improvement of customs brokers' role

<b>Key Result Areas</b>	<b>WM</b>	<b>Strategies</b>	<b>Person In Charge</b>
1. Customs brokers are only quite important in the preparation of documents.	2.87	Synthesize an innovative modern software called Customs Documentation and Clearance Site (CDCS) for the broker-client transaction process for a cost-effective and time-efficient preparation of necessary documents as they adapt to constant regulatory and	Chamber of Customs Brokers, Inc. (CCBI)

legal framework changes especially during a pandemic.

- Annual access for customs brokers to the CDCS allows them to assist their clients in preparing the list of required documents to avoid delays in customs release.
- Integration for a real-time update, lesser storage space, and security for more involvement of customs brokers in the whole process as they do their jobs more effectively and efficiently.

Key Result Areas	WM	Strategies	Person In Charge
2. Customs brokers can assist the importer on correct tariff classification, refunds, and other complicated issues rather than just reducing their duties and taxes.	2.82	<p>Conduct a series of proper training or online training program promoting the rightful collection of the appropriate duties, taxes, and other charges in the Bureau.</p> <ul style="list-style-type: none"> <li>• Webinar series entitled "Skill Up with CCBI: Ensure the rightful revenue collection" mandate practicing customs brokers to participate as prominent speakers and customs authorities promote strategies to solve complicated issues about duties, taxes, and other charges for their clients.</li> <li>• Involves training that challenges their acquired knowledge and skills like electronic filing of declarations and computing correct duties and taxes based on the current rates and procedure.</li> </ul>	Chamber of Customs Brokers, Inc. (CCBI)
3. Assuring compliance with customs and other regulatory laws and requirements had the	3.13	Implement a Customs Broker Reassessment Program that focuses on regulatory laws and other constantly changing compliances in the customs	Chamber of Customs Brokers, Inc. (CCBI)

least attention that customs brokers had when processing their shipments.

and tariff laws as an addition to the renewal and new applications for customs brokers licenses.

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## **CONCLUSIONS**

The findings of the study show that half of the respondents are employees, who are generally involved in import and export transactions for their manufacturing company, and half are customs officers. The two sets of respondents are both in the transaction with customs brokers, and with even a few years of experience with them and regardless of their involvement in customs trade, they both have the same assessments as to their role in facilitating trade, preventing smuggling, and interpreting and abiding by customs and tariff laws. The perceptions of the two groups are not significantly different, regardless of their involvement in customs trade or years of employment.

Researchers performed the study with customs officers from the Port of Manila and employees of industrial firms in the Calamba Premier International Park to determine the relevance of the role played by customs brokers in mediating transactions between the Bureau and importers. In order to produce results with a much higher value, the researchers advise future studies to include additional stakeholders, such as freight forwarding companies, shipping companies, authorized agent banks, and other entities that regularly deal with customs brokers in the process of releasing and clearing a shipment at the Bureau.

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