



Republic of the Philippines

# PHILIPPINE ECONOMIC ZONE AUTHORITY

MEMORANDUM ORDER NO. 2025- 001

TO : ALL PEZA REGISTERED INFORMATION TECHNOLOGY ENTERPRISES (ITEs)  
ALL ZONE ADMINISTRATORS / ZONE MANAGERS / OFFICERS-IN-CHARGE  
PEZA MANAGEMENT INFORMATION SYSTEM DEPARTMENT  
ALL PEZA-ACCREDITED VASPs

FROM : TERESO O. PANGA  
Director General

DATE : 17 January 2025

SUBJECT : GUIDELINES FOR THE IMPLEMENTATION OF THE EXPANDED ELECTRONIC ZONE TRANSFER SYSTEM IT MODULE (EZTS-PHASE 3), COVERING BOTH INTRAZONE AND INTERZONE TRANSFER OF GOODS BETWEEN PEZA REGISTERED ECOZONE I.T. ENTERPRISES (ITEs)

Customs Memorandum Order (CMO) No. 19-2022 dated 05 July 2022 provided for the "Implementation of the Electronic Zone Transfer System (E-ZTS) for Inter-zone Transfer of Goods Between PEZA-Registered Enterprises (PREs)," which was later amended under CMO No. 09-2023 dated 20 April 2023 providing for the revised General Transportation Surety Bond (GTSB) template for the use of the single GTSB, covering the transfer of goods by PEZA-registered enterprise to their partner/client PEZA RBEs located in other PEZA ecozones.

PEZA Memorandum Order No. 2022-004 dated 15 July 2022 prescribed the Guidelines for the Implementation of the Expanded Electronic Zone Transfer System (EZTS-Phase 2) Covering Both Intrazone and Interzone Transfer of Goods between PEZA-Registered Enterprises (PREs). Meanwhile, PEZA Memorandum Order No. 2023-006 dated 27 June 2023 provided for the implementation of the enhanced Expanded Electronic Zone Transfer System (EZTS-Phase 2) covering both intra-zone and inter-zone transfer of goods between PEZA-registered Ecozone Logistics Service Enterprise (ELSE) and PEZA-registered Ecozone Export Enterprise (EEE).

PEZA MO No. 2023-006 dated 27 June 2023 also indicated that other types of zone transfer transactions are undergoing development.

PEZA is pleased to inform that the EZTS-Phase 3 is now ready for rollout to Ecozone IT Enterprises (ITE) with the following guidelines:

**SECTION 1. SCOPE AND COVERAGE.** This order shall cover the implementation of the expanded EZTS-Phase 3 for the transfer of goods of PEZA-registered ITEs involving the following transactions:

**1.1 Transfer of goods of a PEZA-registered ITE from one site to another site (Multisites)** – pertains to the transfer of assets/goods of an ITE from one registered facility to another, where no sale is involved.

- 1.2 Transfer of goods of a PEZA-registered ITE to another PEZA-registered ITE**  
 – pertains to the transfer of assets from one ITE to another ITE, which may or may not involve sale.

The transfer of goods under the above transactions may be **permanent or temporary** depending on the application of the Originating ITE.

**This EZTS-Phase 3 does not apply to the following:**

- Movement of goods under sub-contracting activities;
- Transfer or disposition of unutilized assets, or those with total acquisition cost of at least US\$1 Million and/or with effect on ITE's operations and manpower. These transactions shall be covered by a separate manual Letter of Authority to be issued by PEZA Head Office, as provided under PEZA Memorandum Circular 2020-003 dated 15 January 2020; and
- Transfer/Consolidation of Operations and transfer or disposition of assets as a result of Delisting of Registered Activity, Temporary Closure or Cancellation of PEZA Registration.

## **SECTION 2. ENROLMENT**

2.1 **All** ITE EZTS users shall be required a **one-time enrolment** in the EZTS.

2.2 To enroll in the EZTS, the originating ITE and receiving ITE shall separately accomplish the attached **Enrolment Application Form (Annex A)**, indicating a maximum of three (3) in-house officers / personnel duly designated / authorized by its President / CEO to access the EZTS for and on behalf of the applicant ITE, as the case may be.

The soft copy of the Enrolment Application Form is also available from any of the PEZA-accredited Value-Added Service Providers (VASPs).

**No enrolment fee shall be charged for said one-time registration by the VASP and PEZA.**

It should be noted that the VASP through which the online application for the List of Transferrables (LOT) is filed by the ITE, shall be the same VASP that will be used by the ITE for its application for the electronic Letter of Authority (eLOA) and the electronic Zone Transfer Document (eZTD), as well as for tagging requirements in the EZTS. The ITE has the option to assign which shall be its primary, secondary or tertiary VASP.

2.3 The ITE shall submit to the PEZA ZA/ZM/OIC both hard and soft copies of the accomplished Enrolment Application Form. The hard copy of the accomplished Application Form shall be printed on the ITE's letterhead.

2.4 The PEZA ZA/ZM/OIC of the ITE shall validate the information on the submitted enrolment Application Form and shall subsequently endorse the validated Application Form to the PEZA — Management Information System Department (MISD). It shall be the responsibility of the PEZA ZA/ZM/OIC to verify and indicate whether the applicant ITE is located within PEZA-registered Economic Zone or PEZA-registered IT Parks / Buildings.

- 2.5 The PEZA-MISD shall coordinate with the VASPs on the creation of the ITE's account in the EZTS and ensure the creation of usernames for their duly designated/authorized officers. The MISD shall directly provide the ITE with the usernames created with their selected VASP/s.
- 2.6 Upon the creation and activation of the ITE's account in the EZTS, the ITE shall establish a pre-payment account and funding thereof for their selected VASP/s and PEZA accounts.
- 2.7 The MISD, upon coordination with the VASPs, shall likewise provide the log-in protocol to the EZTS for the PEZA ZA/ZM/OIC, for approval, tagging, and access to the pre-payment account of the ITE as provided in these guidelines, and to such other PEZA officers as may be directed by PEZA Management.
- 2.8 The PEZA ZA/ZM/OIC shall require the BOC-OIC's complete name in their respective ecozone, with their official BOC email address and forward the same to the PEZA-MISD for the creation of their account to the EZTS for viewing and monitoring purposes, as contained under BOC CMO 19-2022.
- 2.9 Applicant ITE with multiple zone locations shall enroll separately in the EZTS for each of their zone locations. **Similarly, applicant ITE with multiple projects covered by different Registration and Supplemental Agreement within the same zone, shall enroll each registered project individually in the EZTS.**

**The ITE shall be accountable for all applications electronically filed and processed in the EZTS in its name.**

### SECTION 3. OPERATIONAL PROVISIONS

- 3.1 Filing and Approval of List of Transferrables (LOT)** - LOT is a database intended, particularly for PEZA-registered ITEs, independent/separate from the current List of Importables (LOI) under the PEZA electronic Import Permit System (e-IPS). LOT shall contain the details of the goods/assets, whether imported or locally purchased, which were procured / owned / consigned / transferred to/by the originating ITE per its registered activities with PEZA.
- A. Upon successful enrollment in the PEZA EZTS, the ITE shall submit to the PEZA ZA/ZM/OIC thru email a copy of its **LOT (Annex B)** together with the corresponding acquisition documents (Invoice, e-IP, PEZA Form 8105/8112) for verification of the PEZA ZA/ZM/OIC.
- B. ITE shall upload the LOT in the PEZA EZTS immediately right after transmitting thru email a copy of the LOT to the PEZA ZA/ZM/OIC as required in Section 3.1.A. The uploaded LOT in the system shall be subject to review and approval of the PEZA ZA/ZM/OIC with jurisdiction of the PEZA Zone where the ITE's project is located, to establish that the goods listed in the uploaded LOT are the same goods covered by the corresponding acquisition documents submitted via email by the ITE to the PEZA ZA/ZM/OIC.
- C. The PEZA ZA/ZM/OIC shall likewise verify if the goods listed in the LOT are imported or locally procured based on the submitted acquisition documents. If the ITE fails to provide acquisition documents to the PEZA ZA/ZM/OIC, the goods shall be deemed imported and will subsequently be subject to the payment of duties and taxes upon disposal to the domestic market.

- D. If an ITE inadvertently declares imported goods as locally purchased or locally purchased goods as imported, or if the PEZA ZA/ZM/OIC has substantial grounds to reject the LOT, the goods shall be tagged as "REJECTED." Only those goods for which the mode of acquisition has been verified shall be tagged as "APPROVED" by the PEZA ZA/ZM/OIC.
- E. The EZTS shall display the following status for the LOT, per item basis:
- **"FOR APPROVAL"** shall mean that the good/s in the LOT has been uploaded by the ITE in the EZTS and shall be subject to review and approval of the PEZA ZA/ZM/OIC.
  - **"APPROVED"** shall mean that goods in the LOT uploaded by the ITE has been reviewed and approved by the PEZA ZA/ZM/OIC and shall likewise be available to be covered by an eLOA.
  - **"REJECTED"** shall mean that the declared mode of acquisition of goods/assets in the uploaded LOT was not verified and/or other details are incorrect and/or the PEZA ZA/ZM/OIC has substantial grounds to reject the LOT.
  - **"USED"** shall mean the goods in the LOT that have already been covered by an approved eLOA.
- F. An approved LOT shall include the following:
- **Serial No. / Property Identification No. / Asset No.** - ITE is required to indicate the Serial number of each equipment (computers, laptops, monitors, among others), Property Identification No. or Asset No. for accessories (mouse, chairs, tables and other accessories which do not have Serial number). For cases when the Serial No. of an equipment was inadvertently removed or obliterated, the ITE is required to create a new Property Identification No. or Asset No. for each asset to be uploaded in the LOT. The serial number / property identification number / asset number successfully uploaded in the LOT shall never be amended once the goods were transferred under an approved eZTD. In case of transfer of assets acquired in sets, e.g., laptop with charger, the ITE shall be required to indicate the serial number of the laptop and create property identification number or asset number for the charger.
  - **Asset Type** - pertains to the category of the assets (Equipment, Accessory, Furniture or Others)
  - **Generic Description** - pertains to the common item description of goods subject for transfer.
  - **Other Information** - pertains to any relevant information on the goods subject for transfer including but not limited to the Brand, Specs, among others.
  - **Quantity** – shall always be equal to one (1).
  - **Unit of Measure** – shall either be in "unit" or "piece".
  - **Acquisition Value (USD)** - shall always be in US Dollars (US\$). For locally procured items, it is the responsibility of the ITE to convert and indicate the equivalent US\$ value in the LOT.
  - **Acquisition Date** – refers to the date the assets were acquired by the ITE.
  - **PEZA Permit Form** – refers to the specific eIP No. for imported goods or the PEZA Form 8105 Approval No. for locally purchased goods, which covered the acquisition of the goods.
  - **Mode of Acquisition** – Imported with PEZA Import Permit wherein tax- and duty-free incentive were availed of by the ITE upon importation or Locally Purchased with or without VAT Zero rating incentive or imported without PEZA Import Permit wherein duties and taxes were paid to the Bureau of Customs (BOC) upon importation and covered by PEZA Permit Form 8105.

- **Amount of VAT/Duty paid or VAT / Duty Free** – the ITE shall indicate the amount of VAT and/or duty paid upon importation or local procurement. If the goods to be transferred were acquired with incentives, the ITE shall indicate either “DUTY/VAT FREE” if the same were covered by an approved e-IP or “VAT FREE” if locally purchased with VAT Zero rating incentive.
- **Upload Date** – refers to the date the LOT was approved by the PEZA ZA/ZM/OIC.

In the event that the goods listed in the approved LOT are to be disposed of to the customs territory, this will require a separate Letter of Authority to be issued by PEZA. In order to remove these goods from the LOT uploaded in the EZTS, the ITE shall secure an endorsement from the PEZA ZA/ZM/OIC. The endorsement together with the LOA for the disposition of goods and final permit issued by PEZA evidencing the disposition made shall be submitted by the ITE to the appropriate VASP for updating and removal of its LOT in the PEZA EZTS.

A LOT may be printed by the ITE and the PEZA ZA/ZM/OIC, both in excel and pdf format, provided that a watermark (Download date) shall be indicated in the downloaded file. **No e-Cert and e-Nomination shall be required for PEZA-registered IT Enterprise under the PEZA EZTS.**

### 3.2 Filing of Application for and Approval of Electronic Letter of Authority (eLOA)

- A. The originating ITE shall electronically file in the EZTS, through its appointed VASP, its application for eLOA (**Annex C**), corresponding to an APPROVED LOT. Each eLOA application shall be limited to one receiving ITE and shall be subject to approval of the PEZA ZA/ZM/OIC.

Upon application for eLOA, the originating ITE shall be able to select in the LOT the items it intends to transfer to another site (multisite) or to another PEZA-registered ITE. If the assets intended for transfer are not included in the ITE's LOT, the ITE must first submit an additional/new LOT together with the necessary documents to the PEZA ZA/ZM/OIC, prior to submission of its application for eLOA.

An eLOA shall contain the following information, among others:

- Name of the originating ITE, PEZA Certificate of Registration (COR) and zone location where goods shall originate;
  - ITE recipient of the goods, its COR and zone location;
  - Type of Transaction (Permanent or Temporary); and
  - Details of the goods to be transferred to the receiving ITE, i.e., Serial No. / Property Identification No. / Asset No, asset type, generic description, volume, UOM (unit or pc), Acquisition Value, Net Book Value and Selling Price.
- B. An approved eLOA shall have a system-generated barcode which shall represent the system-generated electronic signature and a system-generated Control Number. The approved eLOA may be printed out, but this is not required and is subject to **Standard Terms and Conditions** hereto attached as **Annex D**.
- C. The electronic filing of eLOA application shall be subject to payment of the VASP's lodgement fee which shall be deducted automatically from the pre-payment account of the ITE applicant for the VASP in the EZTS.

- D. Upon approval of the eLOA application by the PEZA ZA/ZM/OIC through the System, the PEZA eLOA processing fee provided below, shall likewise be deducted automatically from the ITE's pre-payment account for PEZA established in the EZTS.

PRE	Type of eLOA	Validity Period	eLOA Processing Fee PHP
ITE (Multisite) / To Another ITE	Temporary Transfer / Permanent Transfer	3 months	1,200.00
		6 months	1,800.00
		9 months	2,400.00
		1 year	3,000.00

The goods/items to be transferred under an approved eLOA is limited only to **used goods/assets of the ITE with value of less than US\$1M**. The LOA for the transfer of: (i) unutilized goods/assets; (ii) used goods/assets with value of at least US\$1M; and (iii) that will affect workforce and production capacity of ITE shall be filed with the PEZA Head Office.

- E. All goods to be transferred by the originating ITE under an Approved eLOA shall be contained in the eLOA Monitoring and Liquidation Ledger (eMLL) provided in the EZTS, which shall be in the PEZA-prescribed format (**Annex E**). The eMLL in the EZTS may be viewed by the concerned ITEs and PEZA.
- F. Status of eLOA shall be displayed in the EZTS as follows:
- **"FOR APPROVAL"** shall mean that the eLOA application has been lodged and submitted by the ITE in the EZTS.
  - **"APPROVED"** shall mean that the eLOA application has been reviewed and approved by the PEZA ZA/ZM/OIC and is available for use by the ITE.
  - **"CANCELLED"** shall mean that the ITE opted to stop using a valid eLOA. For this purpose, the ITE shall submit to the PEZA ZA/ZM/OIC through the EZTS its request to cancel the eLOA; provided, however, that the eLOA shall be cancelled by the PEZA ZA/ZM/OIC only when **no eZTD was filed** under the said eLOA.
  - **"EXPIRED"** shall mean that the eLOA is no longer valid for use, i.e., on the day after the end of the validity period of the eLOA. The EZTS shall automatically generate the eLOA's status as "EXPIRED."
  - **"USED"** shall mean the approved quantity or value of all goods indicated in the eLOA have been utilized / consumed, whether partial or full and reach its expiry period
- G. **Transfer of goods under an expired eLOA but without an approved eZTD** – ITE shall be responsible in ensuring that all goods to be transferred are covered by approved eLOA and eZTD and the actual transfer shall be made within the validity period of the eLOA. **No transfer of goods shall be made under an expired eLOA or without an approved eZTD.** Remaining goods which are not transferred under an expired eLOA for Permanent Transfer, shall automatically be reverted to "APPROVED" status in the LOT of the originating ITE and shall be available for application for a new eLOA.

Goods transferred to the receiving ITE after the validity of the eLOA **shall be subject to penalty in accordance with Section 13 of the Standard Terms and Conditions hereto attached as Annex D, reckoned from the date of the expiration of the eLOA up to the date of actual transfer of goods without an approved eZTD.** In such case, goods transferred after the eLOA validity shall be subject to the filing of a new eLOA application by the originating ITE, indicating the

expired eLOA Number/date and the date of the actual transfer of goods to the receiving ITE. It shall be the responsibility of the PEZA ZA/ZM/OIC to compute the amount of penalty and issue the corresponding manual Order of Payment which shall be settled by the originating ITE prior to the approval of the new eLOA.

In case of temporary transfer, goods which are not returned within the validity period of the eLOA shall remain in the LOT of the receiving ITE and the amount of penalty shall be reckoned from the date of the expiration of the eLOA up to the date of the issuance of the new eLOA.

**3.3 Filing and Approval of a single General Transportation Surety Bond (GTSB) for Interzone Transfer, as provided under BOC/PEZA JMO No. 2-2015 and BOC CMO No. 19-2022.** The face value of the GTSB shall be computed as follows:

$$\frac{\text{Total FOB value of goods transferred for the preceding three – month period}}{90 \text{ days}} \times 7 \times 14\%$$

- A. A single GTSB, using the prescribed application form (**Annex F**) under BOC CMO No. 19-2022 dated 05 July 2002, as amended by CMO No. 09-2023 dated 20 April 2023 shall be obtained by the originating ITE from any BOC-accredited surety companies, the face value of which is equivalent to the estimated duties and taxes on all the goods to be transferred to all intended ITE recipients of goods from originating ITE for a period of seven (7) days, based on the average actual daily transferred goods during the last three (3) months preceding the posting of the bond.
- B. If an ITE is transferring assets for the first time under the PEZA EZTS and said goods were acquired without incentives, i.e., duties and/or taxes were paid, the transfer of such goods **shall not be subject to GTSB**. ITE's succeeding transfers of goods acquired with incentives shall then be covered by GTSB.
- C. The originating ITE or its authorized representative shall submit the notarized GTSB Application in three (3) copies to the Head/OIC of the BOC Zone Office for approval. If in order, the approved GTSB with be distributed as follows:
  - i. **BOC** — original copy of the application and the GTSB;
  - ii. **PEZA Zone Office** - 2<sup>nd</sup> copy of the GTSB, copy of the application filed by the ITE with the BOC and copy of Official Receipt evidencing payment therewith; and
  - iii. **ITE** - 3<sup>rd</sup> copy of the GTSB
- D. ITE shall present to the PEZA Zone Officer copy of the approved original GTSB by the BOC and Official Receipt (OR) evidencing payment of the Bond for authentication of the submitted copy to PEZA, prior to uploading by the ITE in the system for subsequent "ACCEPTANCE" by the PEZA ZA/ZM/OIC of the uploaded GTSB in the system.
- E. If the originating ITE is transferring goods for the first time in which the said goods were acquired with incentives, the face value of the GTSB shall be indicated in the Affidavit of Undertaking to be issued by the duly authorized officials of the ITE, indicating the total estimated value of all goods to be transferred for a three (3)-month period.

- F. In the event of an increase in the value of goods actually transferred after a six (6) month period, the originating ITE shall increase the face value of the original GTSB through amendment and upload the amended Bond in the system for PEZA's subsequent acceptance.
- G. The GTSB shall be valid for a one (1) year period. There shall be no need for the BOC to check on the GTSB value for "charging/debiting" or "crediting" for every transfer of goods under this Order. One (1) month prior to the expiration of the GTSB, the ITE shall be required
- H. Once the GTSB has "**EXPIRED**", ITE is no longer eligible for eZTD application in the system.

### **3.4 Filing and Approval of Electronic Zone Transfer Document (eZTD)**

- A. Only the ITE with accepted/uploaded GTSB in the system can proceed to the filing of the electronic Zone Transfer Document (eZTD), **Annex G**.
- B. The eZTD (replaces the PEZA manual Permit 8105, 8106 and 8112) shall be filed by the originating ITE prior to each withdrawal of goods for transfer to the receiving ITE. The details of the eZTD application shall, at all times, conform with the particulars in the corresponding approved eLOA and the date of intended Transfer Date (TD).
- C. An eZTD may be filed within five (5) days prior to the intended TD; provided the eLOA covering the transfer remains valid.
- D. An eZTD application shall be subject to VASP lodgement fee and to applicable existing PEZA eLOA processing fee in accordance with Section 3.2.D of this order. This shall be deducted from the originating ITE's PEZA pre-payment account in the system or through payment made under the PEZA Electronic Payment and Collection System (PEPCS), pursuant to M.O. No. 2021-005, attached as **Annex H**, exclusive of the VASP lodgment fee.
- E. Electronically filed eZTD shall be automatically approved in the system, provided that the application is compliant with **all** of the following:
  - i. all the details in the application conform with the corresponding approved eLOA;
  - ii. the eLOA against which the eZTD is filed is not "EXPIRED";
  - iii. the volume and value of the goods in the eZTD applications is equal to or less than the remaining balance of the goods in the corresponding eLOA; and
  - iv. there is no "OPEN" previously approved eZTD against the same eLOA.
- F. Upon approval of the eZTD, a system-generated barcode shall be inscribed on the eZTD, representing the electronic signature of PEZA, and the System's specific Control Number for the said eZTD. The volume/quantity and value of goods indicated in the approved eZTD shall be deducted electronically from the total authorized volume and value of the said goods in the corresponding approved ELOA and from the approved LOT.

**The goods transferred under an approved eZTD which were confirmed "RECEIVED" by the receiving ITE or upon "UPLOADING" of proof of receipt**



in the system, and tagged as "DELIVERED" by the PEZA ZA/ZM/OIC, shall be deducted from the LOT of the originating ITE and shall be added to the LOT of the receiving ITE.

- G. Revalidation of "EXPIRED" eZTD – In the event the ITE failed to transfer the goods to the receiving ITE on the intended TD, the originating ITE shall be allowed to request for revalidation of the expired eZTD and shall indicate a new TD which shall be within five (5) days from the original intended TD. Originating ITE's request for revalidation shall be subject to review and approval of the PEZA ZA/ZM/OIC.
- H. Status of eZTD shall be displayed in the EZTS as follows:
- **"FOR APPROVAL"** shall mean that the eZTD application has been lodged and submitted by the ITE in the EZTS.
  - **"APPROVED"** shall mean that the eZTD application has been reviewed and approved by the PEZA ZA/ZM/OIC and is available for use by the ITE.
  - **"CANCELLED"** shall mean that the ITE opted to have the eZTD cancelled or discontinued the transfer of goods.
  - **"EXPIRED"** shall mean that the eZTD was not used/has not undergone tagging as Released.

### **3.5 Transfer of Goods under an Approved eZTD**

- A. Following the rule on thirty (30) minute window time adopted under the Enhanced EZTS-Phase 2 and PEZA E-AEDS, transfer of goods under approved eZTD where the BOC/PEZA authorized officer did not exercise option to inspect the goods, the transfer of goods shall proceed.

#### **B. Interzone Transfer**

##### **B.1 – Withdrawal of Goods (Interzone)**

- **With PEZA Gate Guard** - If the originating ITE is located within a PEZA ecozone with a designated PEZA Gate Guard, print out of ITE's approved eZTD with the corresponding system-generated Barcode and other supporting document i.e. Invoice in case of sale, Delivery Receipt shall be presented to the PEZA Zone Office/PEZA Gate Guard for inspection/tagging/stamping, with date and time prior to withdrawal of goods from the ecozone for transfer. Duly stamped approved eZTD is then tagged in the system as **"Released"**.
- **Without PEZA Gate Guard** – If the originating ITE is located within a PEZA IT Park/Building without a designated PEZA Gate Guard, the ITE shall not be required to print out the approved eZTD and other corresponding documents. In such case, there shall be no tagging as "Released" by either the ITE and the PEZA ZA/ZM/OIC in the system.

##### **B.2 – Arrival of Goods (Interzone)**

- **With PEZA Gate Guard** – the goods shall be inspected against the duly stamped/tagged "Released" eZTD and other corresponding documents, the working copy of the duly stamped/tagged "Released" eZTD shall be stamped Farm-in with date and time and correspondingly tagged as "Delivered" by PEZA Zone officer in the system.

Upon receipt of the transferred goods from the originating ITE, tagged/stamped as Delivered/Farm-in in the ecozone location of the receiving ITE, the receiving ITE shall correspondingly tag the eZTD as "Received" in the system which shall be made not later than five (5) days from the indicated Transfer Date. Tagging of eZTD as Received by the recipient ITE shall render the eZTD as "CLOSED" in the system.

- **Without PEZA Gate Guard** – Upon receipt of the transferred goods, the receiving ITE shall be required to upload proof of receipt, i.e., delivery receipt, photos or certification stating the actual volume, value, among others, of the goods actually received by the ITE which shall be made not later than five (5) days from the indicated Transfer Date. Upon verification of the proof of receipt uploaded in the system by the receiving ITE, the PEZA Zone Officer shall then tag the eZTD as "DELIVERED" and shall render the eZTD as "RECEIVED" and "CLOSED" in the system.

### C. Intrazone Transfer (Gated / Non-gated)

#### C.1 – Withdrawal of Goods

- Under intrazone transfer of goods, the originating ITE shall not be required to print out the approved eZTD and other corresponding documents. An approved eZTD shall not be required to be tagged as "Released" in the system whether the originating ITE is located within a PEZA IT Park/Building with or without a designated PEZA Gate Guard.

#### C.2 – Arrival of Goods

- Upon receipt of the transferred goods, the receiving ITE shall be required to upload proof of receipt, i.e., delivery receipt, photos or certification stating the actual volume, value, among others, of the goods actually received by the ITE which shall be made not later than five (5) days from the indicated Transfer Date. Upon verification of the proof of receipt uploaded in the system by the receiving ITE, the PEZA Zone Officer shall then tag the eZTD as "DELIVERED" and shall render the eZTD as "RECEIVED" and "CLOSED" in the system.

The sequential tagging procedures for the eZTD is in the attached **Annex I**.

- D. The transfer of goods under an approved eZTD from the originating ITE shall be made not later than 12 midnight of the indicated Transfer Date. In the event the goods under an approved eZTD were not transferred within the indicated TD, the eZTD shall be deemed / tagged as "EXPIRED" and shall be subject to "REVALIDATION" in accordance with Section 3.4.G of this order.
- E. In the event that there are discrepancies in the actual goods received by the recipient ITE such as the volume and/or value indicated in the eZTD is not equal to the volume and/or value of actual goods received, the receiving ITE shall indicate the actual Volume and/or Value in the "Remarks" portion of the eZTD. Said act by the receiving ITE shall render the status of eZTD as "OPEN" in the system.

The receiving ITE shall present to the receiving PEZA ZA/ZM/OIC the printed copy of the eZTD and such other documents as may be required by the receiving PEZA

ZA/ZM/OIC, for validation/appropriate action in accordance with PEZA established procedures.

The receiving PEZA ZA/ZM/OIC shall access the EZTS to indicate the actual volume/value of goods delivered as Received under the eZTD, thus rendering the eZTD status as "CLOSED" in the system. The eZTS will then automatically update the Electronic Monitoring Liquidation Ledger (eMLL) provided in the system, corresponding to the approved eLOA.

- F. The eZTD actually used for the transfer of goods between PEZA ITEs shall display the following categories in the system:
- "OPEN" shall mean that the goods covered by an approved eZTD was presented to the PEZA Zone Office / PEZA Gate Guard for inspection/stamping/tagging as Released but the receiving ITE has not acknowledged receipt of said goods transferred or the required proof of receipt was not uploaded by the recipient ITE in the system. An eZTD with "OPEN" status, derived from approved eLOA shall render the succeeding eZTD application by the originating ITE for approval by the PEZA ZA/ZM/OIC and shall not expire.
  - "CLOSED" shall mean that the goods delivered by the originating ITE to the receiving ITE, under an approved eZTD has been acknowledged as "Received" by the latter.

### 3.6 Temporary Transfer

- A. Goods transferred under an approved eLOA for temporary transfer shall be added in the LOT of the receiving ITE, which shall not be transferred by the receiving ITE to another ITE other than the originating ITE.

The filing/lodgement of eZTD for the return of the goods temporarily transferred to the receiving ITE shall be referenced from the original eZTD which covered the initial transfer of goods from the originating ITE. The receiving ITE shall not be required to secure its own eLOA for this transaction.

- B. Prior to expiration of the eLOA, wherein the originating ITE intends to extend the temporary transfer of its assets to the facility of the receiving ITE, the originating ITE shall, in coordination with the receiving ITE, secure a certification from the PEZA ZA/ZM/OIC of the receiving ITE stating that the goods temporarily transferred are currently in the possession of the receiving ITE and the originating ITE shall file for a new eLOA in accordance with Section 3.2.G above. The new eLOA may be valid for a period of three (3) months to one (1) year.

## SECTION 4. ELECTRONIC PAYMENT OF FEES

- 4.1 All applicable fees for all applications to be made by ITE in the EZTS shall be automatically deducted from the ITE's pre-payment account in the EZTS for VASP and PEZA.
- 4.2 The amount of PEZA eLOA processing fee and eZTD debited from the ITE's pre-payment account in the eZTS shall be indicated in the eLOA/eZTD transaction receipt generated by the System, including the corresponding payment reference number.

**SECTION 5. AVAILABILITY**

The EZTS is web-based and is available 24/7. Filing of applications for LOT, eLOA and eZTD are to be done within the regular office hours / work days, i.e., 8:00 AM — 5:00 PM, Monday — Friday. All applications made outside of regular working hours shall be acted immediately upon the resumption of next regular working hours.

**SECTION 6. MANUAL INTERVENTION**

Only when the EZTS operated by all VASPS are down for a minimum of four (4) hours or during force majeure that will render the system totally inaccessible, shall the application for intra-zone / interzone transfer of goods between PEZA ITEs be reverted to the manual system, until access to the System is restored.

**SECTION 7. GENERATION OF REPORTS**

The VASP shall provide for the generation of reports on all the applications/lodgments made through the EZTS, including the status thereof, similar to the reports being generated on transactions made under the PEZA's EIPS and AEDS.

**SECTION 8. TRANSITORY PROVISION**

ITEs with valid manually issued LOAs during the mandatory implementation of the EZTS-ITE Module may continue to use said LOA until its expiry date. However, the ITE may at its option, request for the cancellation of the manually issued LOA and apply for an eLOA, including eZTDs, provided that the manually approved LOA has been fully liquidated or remained unutilized.

**SECTION 9. OTHERS**

As of date two VASPs, **Intercommerce Network Services (INS)** and **E-Konek Pilipinas, Inc. (e-Konek)** have successfully pilot tested their EZTS IT Module. On the other hand, CDEC is still in the process of developing its EZTS IT Module. PEZA will inform all concerned once the module of CDEC is ready for roll-out.

All other types of transfer of goods governed by manually issued LOAs and not included in the eLOAs provided in this Order shall remain to be covered by the existing manually generated LOAs, processes and PEZA permits.

Also attached is the expanded EZTS process flow for reference and guidance, **Annex J**.

This Memorandum Order shall take effect following below schedule of implementation:

<b>Pilot Run / Optional</b>	<b>Upon release of this MO until 28 February 2025</b>
<b>Mandatory Implementation</b>	<b>01 March 2025</b>

**ANNEXES ATTACHED:**

- A - EZTS Pro Forma Enrolment Form
- B - List of Transferrable (LOT) Template (for ITE and for VASP)
- C - Electronic Letter of Authority (eLOA)
- D - Standard Terms and Conditions
- E - eLOA Monitoring and Liquidation Ledger (eMLL)
- F - Revised Pro Forma GTSB Application Form
- G - Electronic Zone Transfer Document (eZTD)

- H - PEZA MO No. 2021-005 on PEPCS  
 I - eZTD Sequential Tagging Procedures  
 J - EZTS Process Flow

For clarifications/assistance, concerned PEZA ITEs and PEZA Zone Offices may get in touch with any of the following point person listed below:

PARTICULARS	NAME	EMAIL ADDRESS	CONTACT NO.
PEZA - EOD	MR. JAYSON NABONG	jayson.nabong@peza.gov.ph	8551-3451 loc. 411
PEZA - EOD	MS. MAY MARIE BUGAYONG	may.bugayong@peza.gov.ph	8551-3451 loc. 416
PEZA - EOD	MR. MARK KEVIN L. SAMSON	kevin.samson@peza.gov.ph	8551-3451 loc. 414
PEZA - MISD	MR. JOHN BENSON B. ALCANITES	john.alcanites@peza.gov.ph	8551-3451 loc. 224
PEZA - MISD	MR. ALEX G. BARTOLOME	alex.bartolome@peza.gov.ph	8551-3451 loc. 224
PEZA ZO NCR	MS. BERNADETTE CARBONELL	berna.carbonell@peza.gov.ph	8551-3451 loc. 433
PEZA NORTHGATE ALABANG	MR. NORMAN VICTORIOSO	norman.victoriosos@peza.gov.ph	8551-5144
PEZA Cluster 1	MR. LEVI G. VISMANOS	levi.vismanos@peza.gov.ph	09175600465
PEZA Cluster 1	MS. LAIZA JANE EVANGELISTA	laiza.evangelista@peza.gov.ph	046-437-6070
PEZA Cluster 1	MS. SHEILA MARIE PIDLAOAN	sheila.pidlaoan@peza.gov.ph	09985636412
PEZA Cluster 2	ATTY. ANN MARIE ORTEGA	marie.ortega@peza.gov.ph	09178347101
PEZA Cluster 2	MR. JOHN ARFFY CENIZA	arffy.ceniza@peza.gov.ph	09178346766
PEZA Cluster 2	MS. BROOKE AFECHÉ	brooke.afeche@peza.gov.ph	09177026986
PEZA Cluster 3	MS. MONICA BARRERA	monica.barrera@peza.gov.ph	045-406-8498
CDEC	MR. VINCE LAZO	vince.lazo@cdec.com.ph	09178086739
CDEC	MR. AARON EDA	aaron.eda@cdec.com.ph	09178086747
e-KONEK	MS. JOY DAVE	joy.dave@ekonek.com	09190809557
e-KONEK	MR. JOSEPH VIDAD	joevi.vidad@ekonek.com	09190809553
InterCOMMERCE	MS. AIZA SENIEL	aseniel@intercommerce.com.ph	09985941022

For implementation and guidance.

*AS*  
 VSS/CVC/ljf/mls/jcn

**PRO-FORMA APPLICATION LETTER FOR ENROLMENT IN PEZA EZTS IT**

Date:

PEZA ZA/ZM/OIC  
Zone Location  
Zone Address

Dear ZA/ZM/OIC \_\_\_\_\_:

This is to submit our application for registration in the PEZA Electronic Zone Transfer System (EZTS).

We further submit the following information/documents required for registration in the eZTS:

**A. Designated Alternate Signatory:** Name :

Position:

**B. Preferred Date of EZTS Activation:**

**C. Authorized Brokers/Forwarders:**

*(If the Enterprise engages the services of a broker/forwarder, it may authorize more than one broker; indicate the validity date of Broker's accreditation with PEZA; for each authorized broker staff – indicate name, position, contact numbers (landline and cellphone) and email address)*

We confirm that we have read PEZA/BOC Joint Memorandum Order No 2-2015 dated 24 July 2015 on the Implementation of the Electronic Zone Transfer System (eZTS) for the Transfer of Goods between PEZA-Registered Enterprises; BOC CMO No. 19-2022 dated 05 July 2022, BOC CMO No. 40-2015 dated 28 October 2015; providing the guidelines for the EXPANDED EZTS and I acknowledge that our company shall be accountable for the designation of authorized users on our behalf, monitoring of LOT, eLOA and eZTD applications made in the system.

I further declare that goods transferred through the EZTS are in accordance with our PEZA approved registered activities.

Very truly yours,

\_\_\_\_\_  
Signature over Printed Name of the President/CEO)

\_\_\_\_\_  
Company Name

**(TO BE PRINTED ON THE APPLICANT'S LETTERHEAD)**

COMPLETE PEZA-REGISTERED ADDRESS (Unit, Floor, Building, City/Province)	ZONE	REGISTERED ACTIVITY	INCENTIVES (5%, ITH, RCIT, ED)	PERIOD OF INCENTIVES		COR. NO. or SA	DATE REGISTERED WITH PEZA	TIN
				From	To			

*Note: Details of the PEZA-registered facility where the goods shall be originated*

**DESIGNATION OF ALTERATE SIGNATORY/AUTHORIZED OFFICERS  
FOR TRANSACTIONS IN THE PEZA EZTS**

I hereby designate and authorize Mr./Ms. (Full Name), (Position), a bonafide employee of our company, whose specimen signature and initials appear below, to certify in behalf of our company and in my absence, any changes to be made on the following List of Authorized Officers, to be given access to the Electronic Zone Transfer System (EZTS) for the transfer of goods between our company and other PEZA-registered enterprises (PREs).

Name	Position/ Designation	Signature	Initial	Cell No.	Email

***List of Company's Authorized Officers to access EZTS***

Name	Position/Designation	Cell No.	Email

We understood that **(Name of PEZA-registered enterprise)** shall be solely accountable for all applications electronically filed in the EZTS under its name.

\_\_\_\_\_  
Signature over Printed Name of the President/CEO

\_\_\_\_\_  
Name of PEZA-registered Enterprise / PEZA C.R. No.

Date \_\_\_\_\_

**To be filled out by the PEZA ZA/ZM/OIC**

Verification on the Zone Location of the ITE as required for the sequential tagging of the eZTD.

- Gated (located inside PEZA-registered Industrial Zone)
- Non-gated (located inside PEZA-registered IT Parks or Buildings)



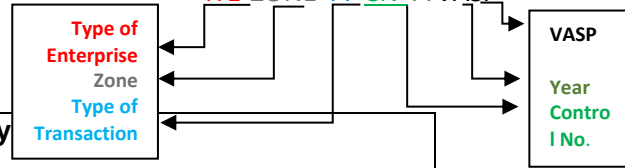




Republic of the Philippines  
**PHILIPPINE ECONOMIC ZONE AUTHORITY**  
10<sup>th</sup> Flr. Double Dragon Center West Bldg. DD Meridian Park  
Macapagal Avenue, Pasay City 1302



ITE-ZONE-TT-CN-YYVASP



<b>Electronic Letter Of Authority (Type of Transaction)</b>			
Application No.			Approved Date :
Application Date	:		Validity Date:
	:		PEZA Processing Fee:
	:		Payment Reference No:
	:		Payment Date:

Originating PEZA-Registered Enterprise : PEZA COR No.:  
Zone Location : Type of Incentives:

Receiving PEZA-Registered Enterprise : PEZA COR No.:  
Zone Location :

Serial No. / Property Identification No./Asset No.	Asset Type	Generic Category	Quantity	UOM	VAT / DUTY Paid or DUTY / VAT FREE (PhP)	Acquisition Value (US\$)	Net Book Value (PhP)	Selling Price (PhP)
<b>TOTAL</b>			<b>(indicate total)</b>	<b>-</b>	<b>(indicate total)</b>	<b>(indicate total)</b>	<b>(indicate total)</b>	<b>(indicate total)</b>

Your request to engage in \_\_\_(type of transaction)\_\_\_ is **APPROVED** subject to the standard terms and conditions set forth under PEZA MO No. 25-001 dated 17 January 2025.

Any violation of the terms and conditions of this authority, pursuant to the above PEZA MO, PEZA rules and related issuances shall be caused for the imposition upon the PEZA-registered enterprise eLOA applicant of applicable penalties under PEZA rules, including but not limited to revocation of this authority.

*Goods acquired without PEZA incentives shall not be subject to General Transportation Surety Bond (GTSB).*

*Issuance of this Letter of Authority (LOA) is based on the representation/manifestation contained in the electronic application. Any false statement or misrepresentation in this application shall be subject to the penalties imposed under Section 28 of Presidential Decree. 66 or other applicable laws.*

## ANNEX D

### STANDARD TERMS AND CONDITIONS FOR ELECTRONIC LETTER OF AUTHORITY (eLOA) UNDER THE EXPANDED EZTS PHASE 3 FOR INFORMATION TECHNOLOGY ENTERPRISES (ITEs)

1. All eZTDs, documents, invoices, delivery receipts, purchase orders and other documents relative to transactions under this authority shall indicate the specific description of goods listed, and the particular quantities and values thereof.
2. eZTD intended for interzone transfer of goods acquired with PEZA incentives shall require a prior single General Transport Surety Bond (GTSB) posted by Originating ITE and uploaded in the EZTS, following the guidelines on expanded EZTS (Phase 2).
3. In case the ITE is transferring assets for the first time under the PEZA EZTS, wherein the goods to be transferred were acquired without PEZA incentives, the ITE shall not be required to upload GTSB in the system. Only those goods to be transferred which were acquired with incentives shall be covered by GTSB.
4. The goods intended for transfer to other PEZA site of operations of the ITE (multisite ITE), electronic Zone Transfer Document (eZTD) shall likewise be filed in accordance with the approved eLOA.
5. All transfer of goods is subject to prior approved eZTD, duly recorded in the system's provided electronic Monitoring Liquidation Ledger (eMLL) following the process provided in the guidelines for expanded EZTS.
6. **In no case shall subject goods under this authority be delivered/transferred to the customs territory.**
7. **The transfer of goods under this authority shall not affect nor diminish the production operations and employees of Originating ITE and Receiving ITE.**
8. Whenever necessary and upon authority given by the PEZA ZA/ZM/OIC in the zone location of the ITE, authorized PEZA personnel may take an inventory of goods in the ITE's registered facility. PEZA may require the ITE to submit such other reports on its operations or documents as may be deemed necessary.
9. In the case of Temporary Transfer, the return of goods to the Originating ITE shall likewise be covered by a valid GTSB by the receiving ITE and shall be inspected by PEZA ZA/ZM/OIC and covered by corresponding eZTD and delivery receipt in the name of the receiving or originating ITE in the case of multisite ITE. **All goods temporarily**

**transferred to the receiving ITE under this authority shall be returned to Originating ITE on or before the expiry date of the eLOA.**

10. Income realized by the Originating ITE under this authority, if any, shall be considered/reflected as "Other Income" in the Originating ITE's book of accounts, Income Tax Returns and Audited Financial Statements, and shall be subject to payment of the Regular Corporate Income Tax. For this purpose, the Originating ITE shall set up separate account for the revenues/income from its activity, to segregate it from income earned from its PEZA-registered operations.
11. Originating ITE shall submit to the PEZA ZA/ZM/OIC within ninety (90) days from the end of the quarter in which the subject transfer/sale was made under this authority, Originating ITE's Quarterly Income Tax with proof of payment to BIR of the Regular Corporate Income Tax (RCIT) from the sale of the subject goods.
12. Failure by the Originating ITE to submit the above-required documents within the prescribed period shall be sufficient cause for the concerned PEZA ZA/ZM/OIC to withhold issuance of any subsequent PEZA Permit immediately after the above-prescribed due date until Originating ITE submits the required documents.
13. Any late submission of reports and documents required to be submitted by Originating ITE under this Letter of Authority, shall be subject to the penalty of fine provided in Part XI, Rule XXV, Section 8.A.1 of the PEZA Implementing Rules and Regulations, as follows, without prejudice to any additional administrative sanctions as PEZA may deem warranted:

	<b>Basic Fine (PhP)</b>	<b>Daily Fine (PhP)</b>
1 <sup>st</sup> Violation	500.00	50.00
2 <sup>nd</sup> Violation	1,000.00	150.00
3 <sup>rd</sup> Violation	2,000.00	200.00

14. Any misrepresentation in the documents/information submitted in connection with this authority which may later be discovered by PEZA, and/or failure to comply with the conditions of this authority and any existing PEZA and BOC rules and regulations, shall be cause for automatic revocation of this LOA and imposition of applicable penalties to ITE as prescribed under the PEZA Rules.







# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

MASTER COPY

Date APR 20 2023

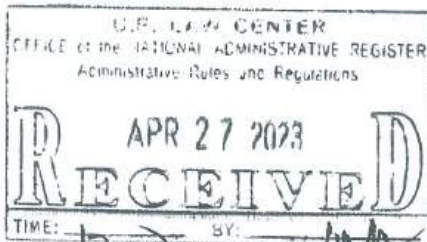
## CUSTOMS MEMORANDUM ORDER (CMO) NO. 09-2023

**SUBJECT: AMENDMENT TO ANNEX "B" OF CMO NO. 19-2022 ENTITLED "IMPLEMENTATION OF THE ELECTRONIC ZONE TRANSFER SYSTEM (E-ZTS) FOR THE INTER-ZONE TRANSFER OF GOODS BETWEEN PEZA-REGISTERED ENTERPRISES (PRES)"**

Be it known to the public that Annex "B" of CMO No. 19-2022 shall be amended accordingly as attached.

The said Annex shall contain the format and content of the General Transportation Surety Bond (GTSB) for compliance to facilitate the transport, conveyance, and delivery of the ecozone goods for transfer by the Principal PEZA-registered enterprise to a Partner PEZA-registered enterprise located in another PEZA zone.

This Order shall take effect immediately.



**BIENVENIDO Y. RUBIO**  
Commissioner



Bureau of Customs  
RECORDS MGT. DIVISION

CERTIFIED TRUE COPY  
OF THE ORIGINAL  
MARGARET G. MANALAYSAY  
Administrative Officer V

ANNEX B

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

SURETY BOND

GTSB Number

**Pursuant to BOC – PEZA Joint Memorandum Order (JMO) No. 02-2015**

KNOW ALL MEN BY THIS PRESENTS:

That I/We \_\_\_\_\_  
located at \_\_\_\_\_  
as PRINCIPAL and \_\_\_\_\_ (Bonding Company),  
a corporation duly organized and existing under and by virtue of laws of the Republic  
of the Philippines, as SURETY are held firmly bound unto the GOVERNMENT OF THE  
REPUBLIC OF THE PHILIPPINES, in the sum of PESOS:  
\_\_\_\_\_  
(Php \_\_\_\_\_),  
Philippine Currency, following the formula for said computation provided under JMO  
No. 2-2015 for the payment of which sum, we bind ourselves, our heirs,  
administrators, successors and assigns, jointly and severally, firmly by this presents.

Whereas the above-bounded Principal is duly registered with the Philippine  
Economic Zone Authority (PEZA) and will, from time to time between the date hereof  
transfers ecozone goods acquired with tax and duty free incentives and/or zero VAT,  
from its ecozone's facility for the account of its Partner PEZA-registered enterprise  
located in another PEZA zone, for use in its PEZA registered activities, provided said  
transfer of ecozone goods is covered by a valid PEZA Letters of Authority (LOAs) and  
forming an integral part of the bond;

Whereas, such ecozone goods acquired with PEZA incentives may be exempt  
from payment of customs duties, and internal revenue taxes pursuant to Republic Act  
No. 7961, as cleared/released for transfer to partner PEZA-registered enterprises  
located in another PEZA zone;

Whereas, there is no need for police escort or underguarding from the PEZA  
and Bureau of Customs (BOC) and the use of PEZA/BOC Boatnote. The form of security  
is determined as a General Transport and Security Bond (GTSB) to protect against  
the possible loss of customs duties, internal revenue taxes and other charges due  
arising from the loss, damage, theft, and/or diversion after clearance/release at the  
PEZA Enterprise Assistance Division of the above-bounded Principal located at the  
PEZA Economic Zone in accordance with the regulations prescribed by the Bureau of

Bureau of Customs  
CENTRAL RECORDS MGT. DIVISION  
**CERTIFIED TRUE COPY  
OF THE ORIGINAL**  
MARGARET G. MANALAY  
Administrative Officer



Customs and/or the Philippine Economic Zone Authority, especially pursuant to the BOC-PEZA Joint Memorandum Order No. 02-2015 and its implementing regulations;

Whereas, to facilitate the transport, conveyance, and delivery of the above-described ecozone goods for transfer by the Principal PEZA-registered enterprise to a Partner PEZA-registered enterprise located in another PEZA zone, the General Transport Surety Bond (GTSB) is required to be posted with the Customs Collector at the Enterprise Assistance Division of the particular above-bounded Principal and to protect the interest and revenue of the government.

Whereas only goods within the allowable value of the GTSB will be allowed for transfer, and should the duties and taxes due on the goods for transfer exceed the allowable value of the GTSB, additional GTSBs shall be posted for the subject transfer following the computation formula under JMO No. 2-2015.

NOW, THEREFORE, if the Principal shall well and truly perform and fulfill all the undertakings, covenants, terms, conditions and agreements stipulated in said BOC-PEZA JMO No. 2-2015 as above stated, and all its amendments, or in default thereof, payment to the Bureau of Customs the liquidated damages plus the customs duties, internal revenue taxes and other charges due on transfer/delivery concerned together with all costs, charges, and delivery for any cause or reason whatsoever, then the herein bonding company shall be released from the obligation; otherwise, it shall remain in full force and effect. Provided that, the Bureau of Customs and the Philippine Economic Zone Authority for whatever reason shall not be held accountable for any loss or damages arising from the non-delivery or transport of the above-described ecozone goods to the destination PEZA zone.

Obligations under this bond may be accepted within one (1) year from the date of issuance. Notice of claims against this bond must be given the surety company within thirty (30) days from commission of the breach.

WITNESS OUR HANDS AND SEAL, on this \_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ Philippines.

Principal  
By: \_\_\_\_\_

By: \_\_\_\_\_

Approved: \_\_\_\_\_

Bureau of Customs  
CENTRAL RECORDS MGT. DIVISION  
CERTIFIED TRUE COPY  
OF THE ORIGINAL  
*Margaret G. Manalaysay*  
MARGARET G. MANALAYSAY  
Administrative Officer V



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*Issuance of this permit is based on the representation/manifestation contained in the electronic application. Any false statement or misrepresentation in this application shall be subject to the penalties imposed under Section 28 of Presidential Decree. 66 or other applicable laws.*

*Goods acquired without PEZA incentives shall not be subject to General Transportation Surety Bond (GTSB).*

**OPRE:** Originating PEZA Registered Enterprise

**RPRE:** Receiving PEZA Registered Enterprise

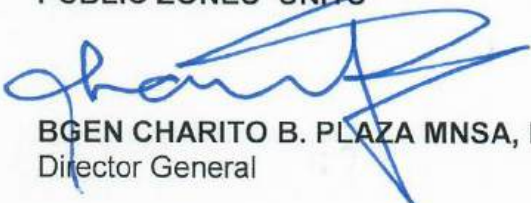
**FCA-** Free Carrier



# PHILIPPINE ECONOMIC ZONE AUTHORITY

MEMORANDUM ORDER NO. 2021-005

TO : PEZA ECONOMIC ZONE MANAGERS/OICs  
HEAD OFFICE UNITS, JPCOs AND  
PUBLIC ZONES' UNITS

FROM :   
BGEN CHARITO B. PLAZA MNSA, PHD  
Director General

DATE : September 6, 2021

SUBJECT : PEZA ELECTRONIC PAYMENT AND COLLECTION SYSTEM  
(PEPCS) THROUGH MYEG

This Memorandum Circular is issued pursuant to the Authority's continuing efforts towards computerization of its processes and ease of doing business. The PEZA e-Payment System and Collection System (PEPCS) has been developed in coordination with I-PAY MYEG PHILIPPINES INC. to make all PEZA fee payments more convenient to clients.

However, please be reminded that since the existing manual Order of Payment used by Head Office and Public Zones is not yet connected with MYEG, clients who wish to pay online should coordinate with concerned units/zones for Order of Payment to be used in paying online.

## PEZA Electronic Payment and Collection System (PEPCS) Overview

PEPCS is an application that allows PEZA examiners to issue the Order of Payment (OP) prepared by the operating division/unit for PEZA's clients. Issued Order of Payments may now be paid online using different modes such as mobile payment (e.g., Gcash), Over the Counter payment centers, Credit or Debits Card and Bank transfers. This application allows PEZA to view, monitor and generate reports of all online payment transactions. This also comes with a dedicated administrator account for PEZA's authorized user to manage and maintain their access and accounts.



10th Floor, DoubleDragon Center West Building  
DD Meridian Park, Macapagal Avenue, Pasay City, 1302  
Trunklines: (632) 8551-3451 • 8551-3435 to 37 • Facsimile (632) 8891-6380  
E-mails: odgcbp@peza.gov.ph • info@peza.gov.ph

ISO 9001:2015 Certified Organization  
with Certificate Nos AJA 08/13114 and AJA 08-009  
Direct lines: (632) 8551-3432 • 8551-3454 to 55  
Website: www.peza.gov.ph

**Website Access**

To access the PEPCS portal, go to <https://epay.peza.gov.ph/pezaportal>. Carefully read and fill-out the needed information to issue the Order of Payments.

Issuing units will also have access to all the issued Order of Payments and be able to monitor all the paid and pending OPs.

We have attached hereto a step-by-step guide on how to use the PEZA portal (Annex A). Attached also are the fees available for issuance of Order of Payments (Annex B).

Please be advised that PEZA will not be issuing Official Receipts. Emailed payment details will serve as proof of payment of clients.

The effectivity of PEPCS shall be on **13 September 2021**.

For the information and guidance of all concerned.

**myeg**

www.myeg.ph

# PEZA's Electronic Payment and Collection System USER GUIDE

# WALK-THROUGH: Admin Panel



# PEZA Admin Panel

# PEZA Order of Payment User Guide

1

DTI-PEZA  
PHILIPPINE ECONOMIC ZONE AUTHORITY  
*providing a globally competitive environment for investments*

Registration Admin

peza

.....

Sign In

Forgot password?

Powered by myeg

Go to URL  
<https://epay.peza.gov.ph/Pezaportal/>  
to create **Order of Payment Number (OP #)**.

2

PEZA

Dashboard

Order of Payment

Status Summary

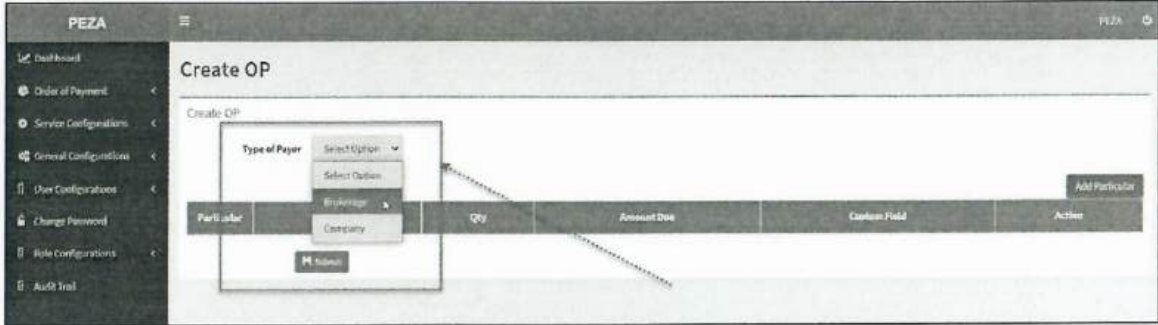
Status	Total of Status
Paid	30
Pending	2
<b>Total</b>	<b>32</b>

Click the  
**"Order of Payment"**  
menu and **"Create OP"**



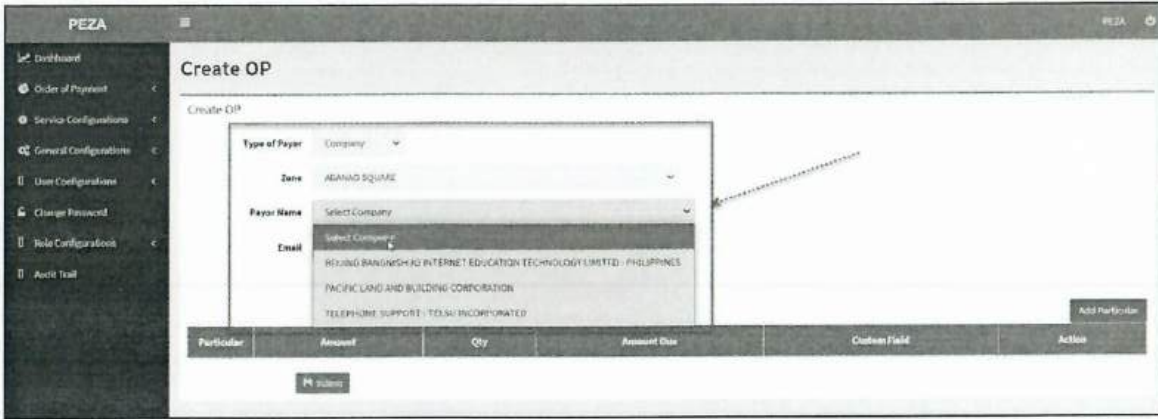
**PEZA Admin Panel** **PEZA Order of Payment User Guide**

**3**



Select "Type of Payor"

**4**



Select on the dropdown menu "Zone" and "Payor Name"



## PEZA Admin Panel

## PEZA Order of Payment User Guide

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PEZA

Dashboard

- Order of Payment
- Service Configurations
- General Configurations
- User Configurations
- Charge Parameters
- Role Configurations
- Audit Trail

### Create OP

Create OP

Type of Payer: Company

Zone: ABANO SQUARE

Payer Name: RICO LAND AND BUILDING CORPORATION

Email: rivo.com@rivo.com.ph

NOTE: Payment summary will be sent to the email address.

Add Particular

Particular	Amount	Qty	Payment Due	Custom Field	Action
Print					

Click "Add Particulars"

6

PEZA

Dashboard

- Order of Payment
- Service Configurations
- General Configurations
- User Configurations
- Charge Parameters
- Role Configurations
- Audit Trail

### Create OP

Create OP

Type of Payer: Company

Zone: ABANO SQUARE

Payer Name: RICO LAND AND BUILDING CORPORATION

Email: rivo.com@rivo.com.ph

Add Particular

Particular

- Select Particular
- Administration Fee
- Advance Payments
- Commission Fee
- Engineering Fees
- Fees and Penalties
- Franchise Fee
- Garbage Fee
- Miscellaneous Fees
- Other Business Fees
- Other - Service Fee
- Other - Inspection Fee
- Other - Permit Fees
- Power
- Power Supply System Fees

Particular	Amount	Qty	Payment Due	Custom Field	Action
Print					

Select the appropriate particulars for the member

## PEZA Admin Panel

## PEZA Order of Payment User Guide

7

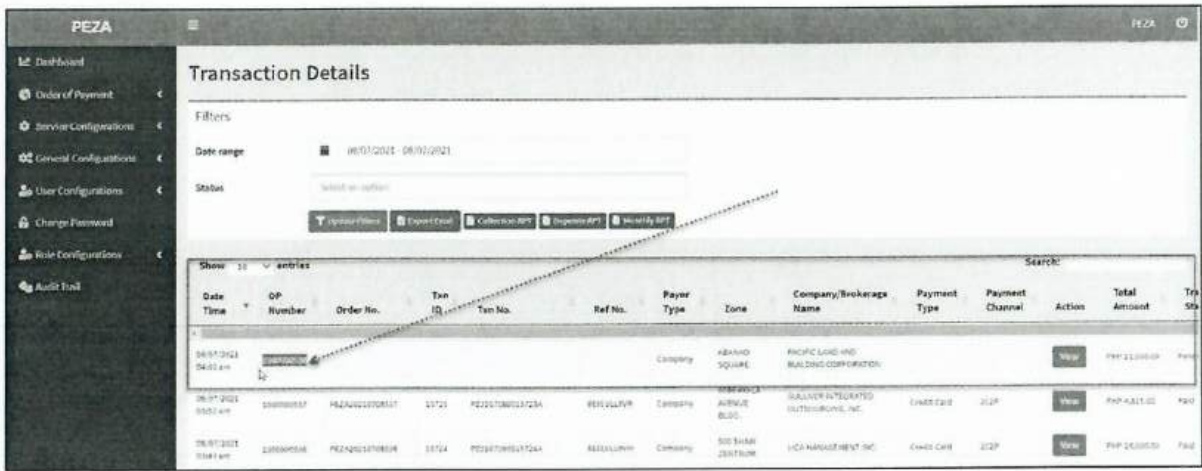
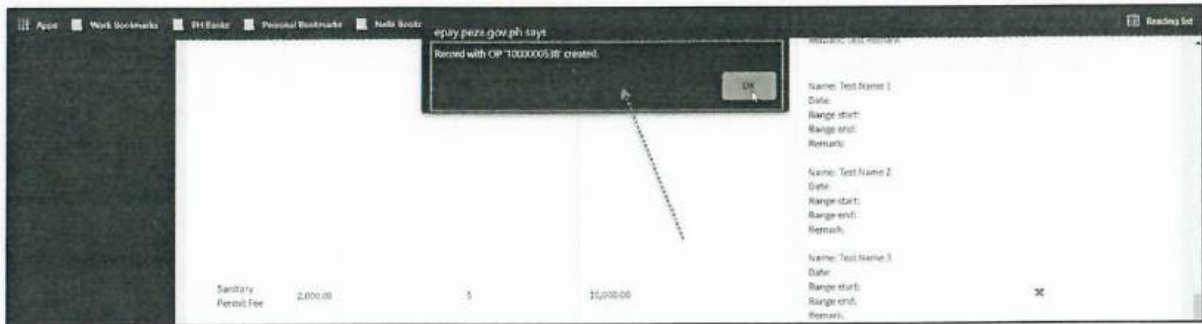
You may add appropriate  
“Remarks per particular”

8

Review the added particulars  
and click “**Submit**” to generate  
the OP Number

# PEZA Admin Panel PEZA Order of Payment User Guide

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It will generate "OP Number" and will be populated in the "OP Records"



PEZA Admin Panel PEZA Order of Payment User Guide

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Once the payment have been made by the member, PEZA Admin can “Lodge” the transaction

# PEZA Admin Panel PEZA Order of Payment User Guide

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Tax ID	Tax No.	Ref No.	Payer Type	Zone	Company/Debitage Name	Payment Type	Payment Channel	Action	Total Amount	Transaction Status	Login	Download OP
1234	123456789012	ABCDEF	Company	Zone 1	ABC COMPANY INC.	Direct	Bank	[View] [Print]	PHP 1,200.00	PAID	[Login]	[Download]
5678	987654321098	GHIJKL	Individual	Zone 2	XYZ PERSONAL SERVICES	Direct	Bank	[View] [Print]	PHP 500.00	PENDING	[Login]	[Download]
9012	345678901234	MNOPQR	Company	Zone 3	STU FINANCIAL GROUP	Direct	Bank	[View] [Print]	PHP 3,000.00	PENDING	[Login]	[Download]
3456	789012345678	STUVWX	Company	Zone 4	YZA DEVELOPMENT CORP.	Direct	Bank	[View] [Print]	PHP 2,500.00	PENDING	[Login]	[Download]

PEZA Admin can download and print to PDF file

**Philippine Economic Zone Authority**  
 Economic Development Department  
 8th Floor, Davao Region Center, West Building, D22 Meralco Park, Micalpa Rd. Alabang, Muntinlupa City, Metro Manila  
 Tel. No. 8551-3451 local 212, 214

**ORDER OF PAYMENT**

Payment No: **EM0000581**      OP No: **100000581**  
 PAYEE: **DELICATATION R. GELUZ (FRG)**      DATE: **7/21/2021 9:51:27 AM**  
 ADDRESS:      Created by: **IPAYFINANCE, INC.**

Particular	Details	Amount (PHP)
Concession Fee ==Concession Fee		PHP 4,500.00
Administrative Fee==		





PHILIPPINE ECONOMIC ZONE AUTHORITY ACCOUNTS TO BE USED IN MYEG EPAYMENT			ANNEX B
PARTICULARS	SUB-PARTICULARS	ACCOUNT CODE	REMARKS
A/R - Engineering Fees	Annual Inspection Fee	10301010-20	Reference No.
A/R - Engineering Fees	Building Permit Fee	10301010-10	Reference No.
A/R - Engineering Fees	Business Permit Fee	10301010-09	Reference No.
A/R - Engineering Fees	Electrical Permit Fee	10301010-14	Reference No.
A/R - Engineering Fees	Electrical Permit to Operate	10301010-16-02	Reference No.
A/R - Engineering Fees	Electrical Permit to Operate- Renewal	10301010-16-05	Reference No.
A/R - Engineering Fees	Electronic Permit Fee	10301010-15	Reference No.
A/R - Engineering Fees	Electronic Permit to Operate	10301010-16-03	Reference No.
A/R - Engineering Fees	Electronic Permit to Operate- Renewal	10301010-16-06	Reference No.
A/R - Engineering Fees	Fencing Permit Fee	10301010-17	Reference No.
A/R - Engineering Fees	Fire Safety Inspection Fee	10301010-21	Reference No.
A/R - Engineering Fees	Installation Permit Fee	10301010-18	Reference No.
A/R - Engineering Fees	Mechanical Permit Fee	10301010-13	Reference No.
A/R - Engineering Fees	Mechanical Permit to Operate	10301010-16-01	Reference No.
A/R - Engineering Fees	Mechanical Permit to Operate- Renewal	10301010-16-04	Reference No.
A/R - Engineering Fees	Occupancy Permit Fee	10301010-11	Reference No.
A/R - Engineering Fees	Sanitary Permit Fee	10301010-12	Reference No.
Accounts Receivable	Administrative Fee	10301010-02	
Accounts Receivable	Concession Fee	10301010-05	
Accounts Receivable	Franchise Fee	10301010-22	
Accounts Receivable	Garbage Fee	10301010-08	
Accounts Receivable	Others	10301010-99	
Accounts Receivable	Permit to Locate Fee	10301010-19	
Accounts Receivable	Power	10301010-04	
Accounts Receivable	Rental	10301010-03	
Accounts Receivable	Security Services	10301010-01	
Accounts Receivable	Sewerage Fee	10301010-07	
Accounts Receivable	Water	10301010-06	
Advance Payments	Automated Export Declaration System (AEDS)	20502990-06	P1,000 minimum
Advance Payments	Automated Import Permit (Auto IP)	20502990-03	P1,000 minimum
Advance Payments	Electronic Zone Transfer System (EZTS)	20502990-07	P1,000 minimum
Advance Payments	Manual	20502990-01	P1,000 minimum
Fines and Penalties	Fines and Penalties - Business Income	40202230	
Fines and Penalties	Fines and Penalties - Others	40202231	
Fines and Penalties	Fines and Penalties - Inspection Fees	40201140-02	
Fines and Penalties	Fines and Penalties - Permit Fees (Engineering)	40201140-01	
Fines and Penalties	Fines and Penalties - Processing Fees	40201140-03	
Income from Printing and Publication	Accountable Form No.8105	40202150-01	
Income from Printing and Publication	Accountable Form No.8106	40202150-02	
Income from Printing and Publication	Accountable Form No.8110	40202150-03	
Income from Printing and Publication	Accountable Form No.8112	40202150-04	
Income from Printing and Publication	Authority to Withdraw	40202150-06	
Income from Printing and Publication	Boatnote	40202150-05	
Income from Printing and Publication	Others-Income from Printing and Publication (ID, Stickers/Zone Pass, Manual etc.)	40202150-99	
Income from Printing and Publication	PEZA Seal	40202150-07	
Miscellaneous Income	Car Pass Fees	40699990-03	
Miscellaneous Income	Liquidated Damages	40699990-01	
Miscellaneous Income	Others-Miscellaneous Income	40699990-99	
Miscellaneous Income	Parking Fees	40699990-05	
Miscellaneous Income	Police Clearance Fees	40699990-04	
Miscellaneous Income	Sale on Scrap	40699990-08	
Miscellaneous Income	Service and Filing Fees	40699990-02	
Miscellaneous Income	Share on Online Payment	40699990-07	
Miscellaneous Income	Toll/Terminalling Fees	40699990-06	
Other Business Income	Accreditation Fees	40202990-03	
Other Business Income	Administrative Fees	40202990-02	
Other Business Income	Other Business Permit Fees	40202990-01	
Other Business Income	Others-Other Business Income	40202990-99	



PHILIPPINE ECONOMIC ZONE AUTHORITY			ANNEX B
ACCOUNTS TO BE USED IN MYEG EPAYMENT			
PARTICULARS	SUB-PARTICULARS	ACCOUNT CODE	REMARKS
Other Receivables	Other Receivables	10399990	
Processing Fees	Amendment Application Fee	40201130-03	
Processing Fees	As a new project Application Fee	40201130-02	
Processing Fees	Auto Export Declaration System Processing Fee	40201130-14	
Processing Fees	Availment of Incentives Processing Fee	40201130-18	
Processing Fees	Certification - 5% Gross Income Tax (GIT)	40201130-19-03	
Processing Fees	Certification - Endorsement	40201130-19-04	
Processing Fees	Certification - ESD Clearance for Good Standing	40201130-19-06	
Processing Fees	Certification - Filed Application SRU	40201130-19-08	
Processing Fees	Certification - Incentives	40201130-19-02	
Processing Fees	Certification - Application ITH Validation/Extension	40201130-19-07	
Processing Fees	Certification - True Copies	40201130-19-05	
Processing Fees	Certification - VAT Zero Rating	40201130-19-01	
Processing Fees	Constructive/Indirect Export Processing Fee	40201130-12	
Processing Fees	Ecozone Application Fee	40201130-01	
Processing Fees	Expansion of Production Capacity Application Fee	40201130-04	
Processing Fees	Export Cargo Processing Fee	40201130-16	
Processing Fees	Import Cargo Processing Fee	40201130-15	
Processing Fees	Import Permit Processing Fee	40201130-13	
Processing Fees	Letter of Authority Processing Fee	40201130-07	
Processing Fees	Local Sales Processing Fee - Others	40201130-24	
Processing Fees	Local Sales-Finished Goods Processing Fee	40201130-08	
Processing Fees	Local Sales-Raw Materials Processing Fee	40201130-10	
Processing Fees	Local Sales-Scraps/Rejects Processing Fee	40201130-09	
Processing Fees	Logistics Sale Processing Fee	40201130-11	
Processing Fees	Others-Processing Fee	40201130-99	
Processing Fees	Permit to Locate Processing Fee	40201130-20	
Processing Fees	Registration Application Fee	40201130-05	
Processing Fees	Scrap Buyers Processing Fee	40201130-21	
Processing Fees	Start of Commercial Operation (SCO) Application Fee	40201130-06	
Processing Fees	Visa Processing Fee	40201130-17	Names
Rent/Lease Income	Rent - Covered Court	40202050-06	
Rent/Lease Income	Rent - Function Room	40202050-05	
Rent/Lease Income	Rent - Land	40202050-01	
Rent/Lease Income	Rent - Others	40202050-99	
Rent/Lease Income	Rent - Pole	40202050-04	
Rent/Lease Income	Rent - Space	40202050-03	
Rent/Lease Income	Rent - Standard Factory Building	40202050-02	
Seminar/Training Fees	Seminar/Training Fees	40202040	
Service Concession	Power	40202240-01	
Service Concession	Water	40202240-02	
Service Fee	Service Fee	40201990-01	
Sewerage/Garbage Fees	Garbage Fee	40201240-02	
Sewerage/Garbage Fees	Sewerage Fee	40201240-01	
Sytem Fees	Power Supply System Fees	40202100	
Sytem Fees	Waterworks System Fees	40202090	
Transshipment Fees	Transshipment Fees	40201250	

### ***EZTD Sequential Tagging Procedures for ITEs***

INTERZONE								
GATED	APPROVED	RELEASED (by PEZA ZONE / GUARD)	RPRE*	GATED	DELIVERED (by PEZA Zone Officer)	RECEIVED (receiving ITE)	CLOSED**	
NON GATED	APPROVED	(no tagging as "RELEASED")		NON GATED	UPLOAD (proof of receipt by RPRE)	DELIVERED (by PEZA Zone)	RECEIVED (automatic tagging in the system)	CLOSED**
INTRAZONE								
GATED / NON GATED	APPROVED	(no tagging as "RELEASED")	RPRE*	GATED or NON GATED	UPLOAD (proof of receipt by RPRE)	DELIVERED (by PEZA Zone)	RECEIVED (automatic tagging in the system)	CLOSED**

\* Receiving PEZA Registered Enterprise

\*\* Automatic tagging as "closed"

**PROCESS FLOW  
(eZTS for ITEs)**

PROCESS	OPRE	RPRE	PEZA	SYSTEM/VASP	DOCUMENTS/ REMARKS	
<b>1</b>	<b>ENROLLMENT</b>	Submits application for registration/enrolment thru PEZA ZA/ZM/OIC for subsequent endorsement to PEZA-MIS; deposits funds as applicable	ZA/ZM/OIC of the concerned RPRE/OPRE checks compliance to requirements for registration. If okay endorses the application to PEZA MIS who shall subsequently endorse/coordinates with VASPs	System accepts approved application and makes the account active for use by the OPRE/RPRE. Activates OPRE/RPRE accounts/sends alerts to OPRE/RPRE on on its account status.	Enrolment forms, Designation of duly authorized PEZA-registered enterprise representative/s	
<b>2</b>	<b>LIST OF TRANSFERRABLES (LOT)</b>	Enrolled PREs log into the system and upload List of Transferrables (LOT) with details of goods to be transferred in accordance with the prescribed format. Provide acquisition documents to the PEZA ZA/ZM/OIC	PEZA ZA/ZM/OIC validates LOI vs. submitted acquisition documents	Approved PRE's LOT shall be uploaded in the sytem	LOT with the following information: a) Serial number/ property identification number/ asset number; b) Item description; c) Volume/quantity; d) Unit of measure; e) Acquisition Value (USD); f) Acquisition Date; g) Imported/Locally Purchased; and, h) Date of uploading and proof of acquisition documents (e-IP, invoice).	
<b>3</b>	<b>ELECTRONIC LETTER OF AUTHORITY (eLOA)</b>	On the basis of an approved LOT, OPRE applies for eLOA for the specific RPRE	-	PEZA ZA/ZM/OIC checks all information lodged by RPRE, if okay approves/rejects eLOA application	Alerts ZA/ZM/OIC that an eLOA is for approval; Issues corresponding Control No. to the approved eLOA; Debits VASP's lodgement fee and PEZA LOA processing fee from the OPRE's account	An approved eLOA is client specific. Any item in the approved eLOA which reached the allowable volume and value shall become invalid.
<b>4</b>	<b>ELECTRONIC ZONE TRANSFER DOCUMENT (eZTD)</b>	OPRE files for eZTD thru the system and indicates the TRANSFER DATE Proceeds to delivery/transfer of goods to RPRE.	-	PEZA ZA/ZM/OIC approves/rejects eZTD	Validates eLOA quantity & Validity, GTSB validity. Automatically approved by the system if there is no prior eZTD in an OPEN status and the volume and value of goods in the application are within the allowable limits of the eLOA. Alerts ZA/ZM/OIC of a eZTD application for approval, Issues corresponding eZTD Control No., Debits lodgement fee for every approved eZTD	An approved eZTD can be used for intrazone and interzone delivery/transfer of goods by OPRE to RPRE until 12 midnight of the indicated TRANSFER DATE in the approved eZTD. An approved eZTD not tagged as <b>RECEIVED</b> after FIVE (5) days from the indicated Transfer date shall automatically classified by the system as <b>EXPIRED</b> . An eZTD not tagged as <b>RECEIVED</b> will remain in an <b>OPEN</b> status and subsequent application by OPRE of an eZTD shall require approval of the PEZA ZM, instead of an auto approval.

		<p><b>OPRE shall ensure that it complies with the SINGLE GSTB requirement of EZTS prior to lodgement of eZTD.</b></p>	<p>Validates goods delivered/transferred vis-à-vis delivery docs, Upload proof of delivery (Delivery Receipt, certification or photo), Tags goods as "Received"</p>	<p>ZA/ZM/OIC validates the uploaded document by the PRE. Tags the system as "DELIVERED" in the system.</p>	<p>Monitors tagging status of APPROVED/RELEASED eZTD as RECEIVED within five (5) days from the Transfer Date indicated in the eZTD. Updates status of eZTD from "Released" to "Received" and "CLOSED". Keeps eZTD in OPEN status unless the Closure is prompted by the PEZA ZM. Alerts ZA/ZM/OIC that an EZTD is for validation and/or further action and subsequent closure by inputting the actual quantity received. Accepts the volume/value confirmed by PEZA ZA/ZM/OIC and tags eZTD as "Received/Closed". Updates the remaining volume and value balance in the eMLL of the eLOA. Generates report of transactions</p>	<p>Items successfully TRANSFERRED under an approved eZTD shall be automatically deducted from OPRE's LOT and added to RPRE's LOT. Reports to be system-generated. Updated eMLL</p>
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Note: OPRE - Originating PEZA-Registered Enterprise  
RPRE - Receiving PEZA-Registered Enterprise  
PRE - PEZA-Registered Enterprise