

## The Level of Awareness and Acceptance of the Customs Modernization and Tariff Act of 2016 and its Implications to Bureau of Customs Officials, Licensed Customs Brokers and Stakeholders

**Dr. Lani B. Gallino**

<https://orcid.org/0009-0005-9347-8648>

Asian Institute of Maritime Studies (AIMS)  
Manila, Philippines

### Abstract

This study was done to analyze the implication of Republic Act 10863, otherwise known as the Customs Modernization and Tariff Act of 2016, and its impact on the Bureau of Customs. Specifically, it looked into the demographic profile of the customs officials in terms of age, gender, year of service in the Bureau of Customs, highest educational attainment, number of conferences and seminars attended for the last 3 years, and licensure examination passed. For licensed customs brokers, their age, gender, number of years in the profession/business, highest educational attainment, number of conferences and seminars attended for the last 3 years, and licensure examination passed were profiled while the age, gender, number of years in the company, highest educational attainment, number of conferences and seminars attended for the last 3 years, and licensure examination passed were profiled. It focused on the extent of the level of awareness of the three groups of respondents (Bureau of Customs Officials, Licensed Customs Brokers, and Stakeholders) on the Customs Modernization and Tariff Act in terms of the declarant and its duties and responsibilities, international standards and practices, importation and exportation, the accuracy of database collection and consolidation, compliance to the Revised Kyoto Convention (Convention on the Simplification and Harmonization of customs procedure) and revenue-generating agency. It also determined the level of acceptance of the three (3) groups of respondents in terms of the declarant and its duties and responsibilities, international standards and practices, importation and exportation, the accuracy of database collection and consolidation, compliance to the Revised Kyoto Convention (Convention on the Simplification and Harmonization of customs procedure) and revenue-generating agency. Likewise, it looked into the significant difference among the level of awareness of the Bureau of customs Officials, Licensed Customs Brokers, and Stakeholders (Importer, Exporter) as well as the significant difference among the levels of acceptance of the Bureau of Customs Officials, Licensed Customs Brokers and Stakeholders (Importer, Exporter) in terms of the declarant and its duties and responsibilities, international standards and practices, importation and exportation, the accuracy of database collection and consolidation, compliance to the Revised Kyoto Convention (Convention on the Simplification and Harmonization of customs procedure) and revenue-generating agency. Moreover, it determined the challenges encountered in the implementation of CMTA on declarant provisions, international standard and practices, importation and exportation and compliance to the Revised Kyoto Convention (Convention on the Simplification and Harmonization of Customs Procedure). Finally, found out how the Bureau of Customs Officials address the challenges encountered on declarant provisions, international standards and practices, importation and exportation, and compliance to the Revised Kyoto Convention (Convention on the Simplification and Harmonization of Customs Procedures). The researcher utilized the descriptive method of research, which was descriptive and comparative in approach. A total of 40 customs officials, licensed customs brokers and 50 stakeholders were used as respondents of the study. Data for the research was gathered with the use of a research-made and validated survey questionnaire. Collected data however were subjected to statistical treatment with the application of the following descriptive and inferential statistical techniques; frequency, percentage, weighted mean, ANOVA and t – Test. The study found out that there is no significant difference between the extent of awareness and level of acceptance of the three groups of respondents on the Customs Modernization and Tariff Act in terms of the selected variables.

*Keywords: Customs Modernization and Tariff Act, Level of Awareness, Level of Acceptance, Customs Brokers*

---

*Proceeding of the 3<sup>rd</sup> Asia Pacific Conference on Multidisciplinary Research (APCMR)  
20 – 21 July 2024, Mookai Suites, Male City, Maldives*