



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

OCT 14 1993

CUSTOMS MEMORANDUM ORDER  
NO. 52-93

TO : The District Collectors of Customs  
The Deputy Collectors for Operations  
Service Chiefs, CIIS and ESS  
And All Others Concerned

SUBJECT : Rules and Regulations in the Issuance  
of Mission Orders for the Audit/Inventory  
of Customs Bonded Warehouses, Accredited  
Members of Common Customs Bonded Warehouses  
and their Subcontractors.

I. OBJECTIVES

A. General

To promote the productivity and optimum performance of all Customs Bonded Warehouses (CBWs) in support of the country's Export Development Program.

B. Specific

- 1) Prevent unauthorized visitations to CBWs.
- 2) Avoid multiple visitations/audits/inventories which may result when law enforcement units and other offices do not coordinate efforts or are not informed of the activities conducted by each one in connection with the operations of CBWs.
- 3) To insure that all visitations/audits/inventories and similar missions are done expeditiously in line with Bureau regulations/standard operating procedures and are undertaken in a manner involving the least inconvenience in the operations of the CBWs.

*Handwritten signature or initials.*

CMO-52-93

## II. SCOPE

This CMO shall apply in full for all CBWs within the jurisdiction of the Collection Districts or Ports situated in Metro Manila.

For the other ports, the provisions of this CMO must be observed only to the extent feasible and practicable.

## III. GENERAL PROVISIONS

1) CBWs are areas of Exclusive Jurisdiction by Customs. - Under Presidential Memorandum Order No. 225, all CBWs are considered as areas of sole jurisdiction of the Bureau of Customs in matters pertaining to the enforcement of the Tariff and Customs Code of the Philippines (TCCP), as amended. As such, any Mission (MO) for the enforcement of the TCCP in a CBW can only be undertaken under the authority of the Bureau.

2) Authority for the Issuance of MO to CBWs. - Only the District Collectors of Customs and the Commissioner of Customs may issue MOs for the conduct of the inventory/audit and similar other missions to a CBW. Requests from other Bureau offices as well as other government agencies must be coursed thru the said officials accordingly.

3) Application for the issuance of MOs. - The Chiefs, CIIS, ESS and Bonded Warehouse Services/Divisions must apply for MO to the Collectors of Customs/Commissioner of Customs stating among others the history of actions taken against the CBW and the reason for the intended MO which must not be general in nature but must contain specific facts which constitute violation of the TCCP.

4) Authentication and Recording. - The duly signed MO shall be presented to a duly designated DUTY OFFICER at the Office of the Commissioner for the necessary Customs Seal and for logging in at the computer set up for the purpose. The DUTY OFFICER shall make himself available to CBW operators and others concerned regarding query on the authenticity of any MO.

CMD-52-93

## II. SCOPE

This CMD shall apply in full for all CBWs within the jurisdiction of the Collection Districts or Ports situated in Metro Manila.

For the other ports, the provisions of this CMD must be observed only to the extent feasible and practicable.

## III. GENERAL PROVISIONS

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CMO-57-9

5) Format of MO and Computer File. - To the extent possible, the MO must conform in text and substance to the MO format of Annex "A" hereof.

Accordingly, the computer file must contain the following fields:

- a) Date the MO was presented
- b) Requesting Office
- c) Name of CBW and Number
- d) Plant/Office Address
- e) Contact Person of CBW
- f) Granting Authority
- g) Reason for the Issuance of the MO

6) Team Composition. - To facilitate the conduct of the inventory/audit and to insure unity of efforts, the Team of the requesting unit shall be accompanied by a representative from the Warehousing Inspection Division or equivalent unit.

7) Period to complete the MO. - The duly issued MO shall be valid for a period of fifteen (15) days. The Team must complete the mission within the validity date of the MO. In the event the mission cannot be completed in time, a report must be rendered to the official who issued the MO explaining the reason for the non-completion of the task and requesting for extension of the validity of the MO stating the new date within which the mission can be finally completed.

8) Submission of Report. - The Team must submit a report within five (5) days from the completion of the mission following to the extent and practicable the format shown in Annex "B" hereof.

A copy of the report duly received by the issuing official must be presented to the DUTY OFFICER for recording.

9) Progress Report. - The official who issued the MO must render a (periodic) progress report to the Office of the Commissioner on the action taken on the report of the Team like but not limited to the following:


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a) If demand letter is issued, report whether operator has effected payment and indicate proof of payment.

b) If operator is required to liquidate entries, report whether the directive is complied with by showing certification of liquidation from the operating division.

III. All previous orders inconsistent with this CMD are hereby modified and amended accordingly.

IV. This Order shall take effect immediately.

  
GUILLERMO L. RAYNO, JR.  
Commissioner

CVS.MOS

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2.2. Overstaying shipments  
(See Annex " ")

3. State other observations and finding particularly on whether CBW operator complies with CMO No. 39-91.

Recommendations:

1. Issuance of a show-cause letter requiring the CBW operator to explain the whereabouts of the unaccounted materials or
2. Require the operator to liquidate its unliquidated entries covering shipments which have already been exported or
3. Require the payment of duties and taxes on the shipments which have remained unexported within the prescribed period.
4. Others, please specify.

\_\_\_\_\_  
(Team Leader)

\_\_\_\_\_  
(Team Members)



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2017 Feb 23  
Annex "B"

MEMORANDUM For:

The District Collector of Customs

Re: Mission Order No. \_\_\_\_\_ covering  
(Name of CBW)

In compliance with your Mission Order No. \_\_\_\_\_ dated \_\_\_\_\_, the undersigned proceeded to the Customs Bonded Warehouse owned and operated by \_\_\_\_\_ located at \_\_\_\_\_ to audit its operations.

Hereunder are our findings:

1. Culled from the records of \_\_\_\_\_, subject CBW operator, for the period \_\_\_\_\_, has:

- a) Total Number of Importations (See Annex " ")
- b) Total No. of Liquidated Entries (See Annex " ")
- c) For liquidation (See Annex " ")
- d) Current entries (See Annex " ")

2. The results of the inventory are as follows:

2.1. Total Importation = (Total quantity)  
Available at Raw Materials  
Compartment =  
In Finished Products  
Form =  
Exported/Approved Transfers  
to another CBW/For Local  
Consumption with payment =  
Transferred to Subcontractors =  
Wastages =  
Accounted/Unaccounted =