

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

Customs Memorandum Order

No. 28-92

To: All District/Port Collectors
Service/Division Chiefs
Others Concerned

Subject: Repeal of CMO Nos. 83-89, 83A-89 and 22-90

I Objective:

1. To expedite and update the liquidation of outstanding accounts.
2. To implement the provisions of Section 1508 of TCCP as amended.

II Operational Provisions:

1. Whenever a customs manufacturing warehouse has an outstanding and demandable account with the Bureau, the Chief, Operating Division concerned or its equivalent unit in the port having jurisdiction over the warehouse, shall immediately recommend to the Collector to withhold delivery of any articles imported or consigned to such bonded manufacturing warehouse.
2. The District Collector, upon receipt of the recommendation shall forthwith act on the same and in case of approval no importation shall be removed or delivered to the operator's warehouse until the obligation is settled or the materials/entries liquidated.
3. Upon settlement of the obligation or liquidation of raw materials the Chief, the operating Division concerned or its equivalent unit shall immediately recommend to the Commissioner thru the District Collector for lifting of the suspension order.
4. The Commissioner or the District Collector authorized to act on his behalf, shall immediately lift the suspension order, if the recommendation is found in order. Otherwise the goods or any portion thereof, as in seizure cases, may be sold to cover the outstanding account.

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III Repealing Clause:

1. CMO Nos. 83-89, 83A-89 and 22-90 and other memoranda inconsistent herewith are hereby repealed.

IV Effectivity:

This order shall take effect 30 days after its approval.

Tom V. Apacible
TOMAS V. APACIBLE
Commissioner

Date Approved: 3/5/92