

CUSTOMS ADMINISTRATIVE ORDER
NO. 1-2009

**RE: REVISED RULES AND REGULATIONS FOR THE
ESTABLISHMENT, OPERATION, SUPERVISION AND
CONTROL OF CUSTOMS BONDED WAREHOUSES**


TITLE I – OBJECTIVES

- 1.1 To enhance the rules and regulations for the establishment, operation, supervision and control of Customs Bonded Warehouses (CBWs) and guard against possible revenue leakages arising therefrom.
- 1.2 To introduce into the CBW scheme computerized systems and more transparent procedures which would aid the Bureau of Customs (BOC) in the monitoring, supervision and control of CBW operations.
- 1.3 To align Customs regulations on CBWs with international standards and best practices.

TITLE II – DEFINITIONS

As used in this Order, the following terms shall have the following definitions:

- 2.1. **Accessories** refer to articles which are neither raw materials nor supplies which enhance the finished products to be exported.
- 2.2. **Account Officer** is the customs personnel responsible for monitoring, manually or through electronic medium, the performance of a CBW from importation to liquidation of its imported raw materials to ensure compliance with customs rules and regulations.
- 2.3. **Accountable Officer** is a responsible official of the CBW named and designated by the operator as the person, other than himself, answerable and liable to the BOC for all the operational aspects of the warehouse.
- 2.4. **Automated Raw Materials Inventory Management System (ARMIMS)** is the computerized system to be adopted by the CBW operator as a tool to determine and monitor the stock inventory of imported articles entered through warehousing of a CBW at any one time.
- 2.5. **Automated Bonds Management System (ABMS)** is the computerized system to be adopted by the BOC as a tool in the effective

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monitoring and cancellation of bonds for the liquidation of raw materials/entries.

- 2.6. **Bar Coding System (BCS)** is the system that may be utilized by the BOC in identifying and tracking certain imported articles entered for warehousing.
- 2.7. **Bonded warehouse Committee (BWC)** is the committee created to act on applications for the establishment and operation of CBW, renewal of licenses to operate CBWs, application as member of a Common Bonded Warehouse, application as subcontractor of a CBW and other related matters pertaining to the operation of a CBW.
- 2.8. **Customs Certificate of License** is a document signed by the Commissioner of Customs and the District Collector of Customs of the Port, issued to an enterprise with an approved authority to either operate a CBW, to be a licensed member, licensed subcontractor or licensed client/end-user stating its name, license number, exact office and warehouse address, date of grant and expiry of license and type of the approved warehouse, renewable every two (2) or three (3) years, as the case maybe, after proper re-evaluation and favorable recommendation by the BWC.
- 2.9. **Client Profile Registration System (CPRS)** is the system of registration provided for BOC stakeholders adopted under CMO No. 39-2008.
- 2.10. **Compliance Rate System (CRS)** is a procedure to be adopted by the BOC in assessing the degree of compliance of a warehouse operator with relevant CBW rules and regulations and in taking any action on the CBW's license to operate or any extension thereof. The CRS shall be developed by the BOC subject to review by the Department of Finance (DOF) and consultation with concerned stakeholders. CRS may be applied to licensed members of Customs Common Bonded Warehouses and licensed subcontractors.
- 2.11. **Constructive Exportation/ Importation** involves the sale or any other mode of conveyance and delivery of raw materials and semi-finished products from a CBW to a Customs Manufacturing Bonded Warehouse (CMBW), PEZA/Economic Zone, Freeport, or vice versa.
- 2.12. **Customs Accreditation Secretariat (CAS)** is the office created to supervise and monitor the accreditation of importers and brokers with the BOC.
- 2.13. **Customs Bonded Warehouse Operator** is a natural or juridical person who has a duly approved license to operate a CBW issued by the BOC.
- 2.14. **Examination and Storage Facility** is a facility of a Customs Common Bonded Warehouse (CCBW) and Industry-Specific Customs Bonded Warehouse (ICBW) with sufficient personnel and space for examination and storage of goods.
- 2.15. **Exporter** is a natural or juridical person accredited by the Bureau of Export Trade Promotion (BEPT) of the DTI, or the Export Development

Council (EDC).

- 2.16. **Extension Warehouse** is a separate customs bonded warehousing facility granted by the BOC to an already authorized CBW operator when the latter's current warehousing facilities are no longer sufficient to fully service the volume of its operations.
- 2.17. **Garments and Textiles Imports Services (GTIS)** is the government agency attached to the Department of Trade and Industry mandated to assist the BOC in granting license to be an operator or be a member or subcontractor of a warehouse facility involved in the manufacture of garments or textiles for export.
- 2.18. **Information Validator Service Provider (IVSP)** is the service provider accredited by the BOC under CAO No. 7-2008 tasked to validate and organize information submitted by relevant stakeholders for purposes of accreditation as an importer and/or broker, compliance, and risk management.
- 2.19. **Licensed client/end-user** is a natural or juridical person licensed by the BOC to be a client/end-user of ICBW.
- 2.20. **Licensed Member** is a natural or juridical person licensed by the BOC alone, or jointly with the Garments and Textile Import Service (GTIS) for garments industry, to be a member of a CCBW.
- 2.21. **Licensed Sub-contractor** is a person or company licensed by the BOC, and the GTIS in case of garments, to undertake or perform, for a definite period, certain manufacturing operations or activities incidental to the manufacture of bonded raw materials into finished products in behalf of a licensed CBW due to the latter's insufficiency of operational facilities or the lack of material time to meet export commitment/s.
- 2.22. **Multi-Purpose Declaration** is a Customs single administrative document accomplished by the importer, or his duly licensed broker, under oath and submitted to the BOC for purposes of declaring and identifying among others the nature of the article/s being imported, its value, volume, weight, and any relevant description thereof, whether entered through consumption or through warehousing which will assist the BOC in assessing the taxes and duties due on the imported article/s.
- 2.23. **Open Bonded System** is the operation of a duly licensed CBW wherein the tracking, monitoring and accounting of imported goods entered conditionally free under the CBW Scheme is done by means of computer linkage, without the need of assigning any customs personnel at the warehouse.
- 2.24. **Operating Warehouse Division/Unit** is the division/unit in each port responsible for the supervision and control of operation of CBWs.
- 2.25. **Prior Disclosure Statement (PDS)** is a sworn document executed by a CBW operator and submitted to the BOC, including any integral attachments or supporting document thereto, which declares information about certain facts pertaining to the operations of the CBW, including but not limited to its export-import performance, production, and financial capacity, and any other information as may be requested by the BOC.

- 2.26. **Raw Material Liquidation System (RMLS)** is an automated system to be adopted and utilized by the BOC in determining the volume and value of the raw materials exported and subject for liquidation, including the duties and taxes due on the allowable residues/wastages/by-products and other portion of the imported article/s, entered through warehousing, no longer usable for the manufacture of the articles to be exported.
- 2.27. **Semi-finished products** are imported raw materials or articles that have undergone processing which shall be used in the further manufacture of finished products for export. They are also termed as "intermediate products."
- 2.28. **Supplies** refer to imported consumable and disposable indirect materials that are needed in the maintenance, operation and production of a CBMW. Such materials are not included in formula of manufacture of the finished products and are not duty/tax-free unless authorized by the BOI or exempted by the DOF.
- 2.29. **Transfer Note** is a customs document that accompanies the transfer or transit under guard of bonded imported articles to a PEZA/Freeport locator or to another CBW and serves as proof of delivery or receipt of the articles at its intended destination duly acknowledged on its face by the Collector of Customs or his duly authorized representative. It is also commonly referred to as a "boat note".
- 2.30. **Transit** is the customs procedure under which goods are transported under Customs control from one Customs office to another or to a PEZA-registered enterprise or Freeport locator, and vice versa.
- 2.31. **Unauthorized Withdrawal** is a violation of Customs law committed when an imported material entered through the warehousing scheme and destined for transit to a particular CBW, PEZA/Freeport locator, or from the CBW to the port or airport for exportation, is brought to some place other than its intended destination without any prior authority from the Collector having jurisdiction over the imported goods. Unauthorized withdrawal includes the act of directly transferring the imported materials to a licensed member or licensed subcontractor without passing through the physical facility of the CBW, or the transfer of such materials to a non-licensed member or subcontractor.

Unauthorized withdrawal is also committed by the withdrawal of any material/article stored in a CBW without the duly processed withdrawal or requisition slip or the unauthorized substitution of materials or finished products with local materials or articles.

- 2.32. **Wastage Valuation Data Base (WVDB)** is a bank of information and reference values which shall be utilized by the BOC in assessing the taxes and duties due on the allowable residue/wastage/by-products or other portion of the imported article/s which can no longer be used for the manufacture of the articles to be exported.
- 2.33. **Warehouse Coordinating Division (WCD)** is the Office created under Executive Order (E.O.) No. 127 mandated principally to coordinate and

evaluate warehousing activities including the liquidation of materials, coordinate and monitor policies and guidelines for the effective implementation of laws, rules and regulations on bonded warehousing, and formulate effective internal control system to prevent possible violations of customs laws, rules and regulations.

TITLE III – GENERAL PROVISIONS

- 3.1. The BOC is responsible for the licensing, supervision, and control of all CBWs including its extension warehouses, licensed members and licensed subcontractors. Subcontractors located in PEZA or Freeports shall likewise be subject to monitoring by the Bureau of Customs upon proper coordination with the relevant agency concerned.
- 3.2. A CBW and variants thereof include the surrounding premises within its perimeter fence per approved application, rooms, compartments, and other areas necessary and exclusively used for storing, processing, re-packing, and manufacturing imported raw materials and the finished product, by-products, wastages and rejects incident to such activities as applied for and approved by the BOC. No other establishment shall be allowed thereat except upon proper approval of the BOC and under such conditions as may be imposed by the BOC.
- 3.3. Types of Warehouses and their Definitions:
 - 3.3.1 **Ordinary Customs Bonded Warehouse (CBW)** is the traditional warehouse wherein a Customs Bonded Warehouseman, Sr. Storekeeper and CBW Guards, among others, may be assigned to supervise its activities and transactions with the BOC.
 - 3.3.2 **Airlines Customs Bonded Warehouse (ACBW)** is a special type of CBW which caters to the needs of the international air carriers operating in the country.
 - 3.3.3 **Customs Common Bonded Warehouse (CCBW)** is a warehouse facility licensed by the BOC alone, and jointly with GTIS for garment industry, to import, receive, and store raw materials, accessories, spare parts, supplies, accessories and packaging materials for the account of its accredited members for manufacture into finished products for export.
 - 3.3.4 **Garments/Textile Manufacturing Bonded Warehouse (GTMBW)** is a warehouse facility jointly licensed by the BOC and the GTIS through its accreditation committee to import, receive and store garments, textiles, accessories and packaging materials for manufacture into finished products for export.
 - 3.3.5 **Industry-Specific Customs Bonded Warehouse (ICBW)** is a warehouse facility duly licensed by the BOC to import under bond and under its name and account raw materials (except fibers, yarns, fabrics and accessories for the manufacture of garments) for storage and subsequent sale/transfer to the following, where these shall be manufactured into export products:

- a. Licensed client/end-user;
- b. Customs Bonded Manufacturing Warehouse; or
- c. PEZA or Freeport locator.

3.3.6 **Miscellaneous Manufacturing Bonded Warehouse (MMBW)**

is a warehouse facility licensed by the BOC to import, receive, and store raw materials, accessories and packaging materials, except garments and textile, for manufacture into finished products for export.

3.3.7 **Multinational Regional Bonded Warehouse (MRBW)**

is a warehouse facility licensed by BOI in proper cases, to serve as a supply depot for the storage, deposit, safekeeping of spare parts components, semi-finished products and raw materials including the packing, covering, putting up, marking, labelling, cutting or altering to customer's satisfaction, mounting and/or packaging into kits or marketable lots thereof to fill up transactions and sales made by its officer or parent companies and to serving as a storage of goods purchased locally by the home office of the multinational for export abroad under the supervision of the BOC.

3.3.8 **Private Bonded Warehouse (PrBW)**

is a warehouse facility licensed by the BOC to import, receive and store articles for its production intended for domestic consumption, withdrawal of which shall be made only upon payment of duties and taxes and other charges due thereon.

3.3.9 **Public Bonded Warehouse (PuBW)**

is a warehouse facility licensed by the BOC to receive and store general cargoes for exportation, transfer to another customs bonded warehouse, PEZA or Freeport-registered enterprise, or for local consumption, in the same state when the cargoes were imported. Articles for local consumption shall only be withdrawn upon payment of the assessed duties, taxes and other charges due thereon.

3.4. During the transition period from the present system to the open bonded warehouse system, the BOC shall, as far as practicable, institute new methods and techniques in the supervision and control of CBWs. These shall include, but not be limited to, the computerization of all CBW activities and transactions in order to render operational the open bonded warehouse system.

3.5. Terms and Conditions of License to Operate a CBW:

3.5.1 Imported raw materials, accessories, spare parts, labels, hangers, cartons, packaging materials and the like used in the manufacture of articles that are transferred to other bonded manufacturing warehouses or licensed members or subcontractor for processing into finished products and thereafter exported shall be exempt from payment of any duties and taxes.

Imported articles may be withdrawn from the warehouse either for manufacture into export products; for repacking for distribution to

foreign markets; for sale to manufacturing bonded warehouse; for transfer to subcontractors or members of common bonded manufacturing warehouses, or for domestic consumption. Those articles withdrawn for domestic consumption shall be subject to payment of duties and taxes.

The privilege of exemption from payment of duties and taxes, however, shall not apply to implements, machineries, spare parts and apparatuses, supplies and tools to be used to construct, repair or operate any bonded manufacturing warehouse unless these supplies and spare parts are indispensably needed in the production of finished products for exports subject to presentation of a Certificate of Qualification from BOI and the corresponding exemption from the DOF.

- 3.5.2 The visitorial powers of the BOC shall extend to all CBWs, including their extensions, licensed members, end-user/ clients and subcontractors. In the case of end-user clients/subcontractors located in PEZA or Freeport, the exercise by the BOC of its visitorial power shall always be with prior notice to the locator/enterprise concerned and limited to a specific transaction through proper coordination with the government agency concerned.
- 3.5.3 Articles not used by manufacturing bonded warehouses within the prescribed period pursuant to Section 2002 paragraph b of the Tariff and Customs Code of the Philippines, as amended (TCCP) shall be liable for the payment of duties and taxes. In case of other types of bonded warehouses, articles not withdrawn at the expiration of the prescribed period shall be deemed abandoned and *ipso facto* forfeited in favor of Government to be sold at public auction by the District Collector of Customs pursuant to Section 1908, of the TCCP.
- 3.5.4 The importer shall, within a non-extendible period of sixty (60) days from the date of complete and full exportation, submit the complete documents required for the liquidation of the entry. The same period shall likewise be given an importer for the submission of the complete documents required for the liquidation of the warehousing entry even in cases where complete exportation is made before the expiration of the period prescribed. Notwithstanding the foregoing, the maximum period within which to submit complete liquidation documents is thirty (30) days from the expiration of the storage period.

The imposition of the periods herein prescribed shall be without prejudice to existing rules and regulations.

- 3.5.5 Companies which are non-small or medium scale are encouraged to establish their own Customs Bonded Manufacturing Warehouse (CBMW). A CCMBW shall further maintain a capitalization equivalent to a Large Scale Industry in accordance with R.A. 6977 as amended by R.A. 8289 or a minimum paid-up capitalization of Php20,000,000.00.

- 3.5.6 A CCBW or an ICBW operator shall likewise have an examination and storage facility which is a secured area with sufficient space for the inspection and subsequent storage and safekeeping of imported goods prior to their delivery to licensed members or licensed client/end-user, as the case may be. It shall also have the necessary logistical support needed for the proper handling of such imported articles.
- 3.5.7 The license to operate a CBW is personal to the warehouse and shall not be transferred or assigned for whatever reason.
- 3.5.8 A licensed Extension Warehouse or a licensed subcontractor of a manufacturing bonded warehouse should preferably be located within the Collection District where the main warehouse is registered except a subcontractor located in the PEZA or Freeport zone.
- 3.5.9 Any person, natural or juridical, found to be operating as a bonded warehouse without a valid customs license, shall be barred from being granted any warehousing privileges.
- 3.5.10 Any misrepresentation, false statement or non-disclosure of any material information required in any application shall be a ground for its disapproval without prejudice to any administrative/criminal charge as may be proper.
- 3.5.11 Any misrepresentation, false statement or non-disclosure of any required material information discovered after the issuance of a license to operate a CBW shall be a ground for the revocation/cancellation of such license.

TITLE IV – ADMINISTRATIVE PROVISIONS

- 4.1. **Application for a License to Operate a CBW.** — The Application to operate a CBW shall be submitted to the Commissioner of Customs through the District Collector for evaluation by the BWC, except the application to operate a Multinational Bonded Warehouse which shall be filed with the Board of Investments (BOI). In the latter case, the approval of the application, upon recommendation of the BOC, shall be in accordance with the BOI's rules and regulations.
- 4.2. **Application for License to Operate as Member, Subcontractor or Client/End-user.** — The Application for license to operate as Member, Subcontractor or client/end-user shall likewise be submitted to the Commissioner of Customs through the District Collector for evaluation by the BWC.
- 4.3. **Relevant Documentary Requirements.** — Together with such application, relevant documents such as, but not limited to, BOI, DTI, Freeport Authority, PEZA and other applicable agency indorsements shall be submitted. Also, favorable indorsements from the relevant business industry association/federation may be submitted in support of the

application.

Further, in case the applicant is already a BOC accredited importer, the CAS Accreditation Certificate together with the Information Validation Service Provider's (IVSP's) favorable recommendation shall be submitted together with the application.

- 4.4. **Evaluation of the Application.** – The District Collector of Customs of the Port shall, within five (5) days from receipt of the application pass upon the merits of the said applications prior to submission to the BWC for final evaluation and recommendation. The BWC shall act on the application within fifteen (15) days from receipt of the indorsement of the District Collector.

For the licensing of members and subcontractors in case of garments, the BOC and the GTIS shall coordinate and come up with a policy to expedite the accreditation of members and subcontractors.

- 4.5. **Approval of the Application.** – The Commissioner of Customs shall act on the application as endorsed by the Chairman, BWC within fifteen (15) days from receipt of such endorsement. The approval shall be evidenced by a Certificate of License to Operate. Such Certificate of License to Operate shall be conspicuously displayed at all times at the CBW's offices.

Other amended Certificates shall also be issued upon the approval and/or notation of an application in case of any subsequent change in company name, address, certificate of renewal, etc.

- 4.6. **Submission of the Audited Financial Statements.** – For monitoring purposes, the CBW operator shall submit its annual Audited Financial Statements for the immediately preceding calendar or fiscal year, as the case may be to the Operating Division copy furnished the WCD or its equivalent unit within ten (10) days from its filing/submission to the Bureau of Internal Revenue.

- 4.7. **Assignment of Customs Personnel.** – Unless the Commissioner provides otherwise, the District Collector having jurisdiction over the CBW shall assign such number of customs personnel necessary to supervise the operation of the CBW.

The CBW operator shall provide the customs personnel with suitable working areas complete with office equipment and supplies.

- 4.8. **Work Hours.** – Customs employees assigned to the CBWs shall strictly observe regular office hours and record their attendance in accordance with Civil Service rules and regulations. The CBW operator shall promptly report to the District Collector any unauthorized absences. The services of the customs personnel requested by the operator which are performed outside the regular office hours, including Saturdays, Sundays and holidays, shall be considered overtime.

- 4.9. **Locks and Keys.** – The door/entrance to a CBW and the designated compartments for raw materials, finished goods and wastages, rejects and by-products shall have two (2) locks each. One set shall be

maintained by the CBW Warehouseman and the other by the CBW Operator. All duplicate keys for locks held by the Customs Warehouseman shall be kept by the Chief, Warehousing Operating Division or equivalent unit.

- 4.10. **Principal Books and Documents.** – The Commissioner of Customs shall require the CBW operator to maintain a principal book which shall contain information relevant to the operation of the CBW including all documents on its operations according to the period required by Section 3514, of the TCCP. A separate principal book shall also be maintained and kept at the Bonded Warehouse Division/unit concerned.
- 4.11. **Audit.** – Periodic Audits shall be conducted on a CBW for the purpose of monitoring its operations as well as to determine its compliance with governing rules and regulations.

There shall be established a Compliance Rate System (CRS) which shall be utilized to measure and assess the compliance and performance levels of all CBWs especially with regard to applicable laws, rules and regulations and other performance factors like import-export and economic viability, among others. The CRS shall be utilized by the BOC as a risk management mechanism in its evaluation of any application or used as basis in any action which may be taken by the BOC for or against a CBW.

- 4.12. **Renewal of License.** – An application for renewal of license by a CBW or for license as member, subcontractor or client/end-user shall be filed every two (2) years with the BWC thru the District Collector of the Port. A Certificate of Renewal of License shall be issued for every renewal which shall be conspicuously displayed at all times at the CBW's offices.
- 4.13. **Raw Material Importation.** – CBWs may import articles as authorized by the BOC and/or other government regulatory agencies.
- 4.14. **Stock Inventory.** – In order to effectively monitor the stock inventory of all CBWs, ARMIMS shall be established and utilized with linkage to the BOC.
- 4.15. **Transfers of CBW Articles.** – Unless the District Collector allows direct transfer, articles imported by CBWs shall be examined, appraised and bonds filed before these are transferred.

Transfers of articles to the CBWs shall be through a warehousing entry or a transit declaration. In case of transit, the operator shall file the warehousing entry, or the equivalent document, within five (5) days from date of receipt of the articles at the warehouse. Unless otherwise provided, the transfer of imported articles from the customs zone to the warehouse shall be under continuous guarding by customs guard(s) until delivery at the CBW is acknowledged in the covering transfer note by the customs personnel assigned thereat or by the duly designated accountable officer of the operator.

All goods for export shall be stuffed only upon prior examination by the Customs Examiner assigned. For this purpose, it shall be the responsibility of the CBW operator to inform/notify the BOC in advance before any actual stuffing shall be done.

- 4.16. **Exportation of CBW Products.** – Export products which are manufactured in CBWs or are repacked in multinational regional warehouses shall be exported, and the entry liquidated and the bonds cancelled within the prescribed period; otherwise, the operator shall pay duties, taxes and other charges for articles not exported, or the remaining materials shall be surrendered to the BOC. Articles for which taxes, duties and other charges are paid shall be taken out immediately from their bonded areas, such as compartments for raw materials or finished products, after such payments.
- 4.17. **Bar Coding System.** – A bar coding system acceptable to the BOC shall be adopted by CBW operators and utilized to identify goods withdrawn for export from CBW compartments.
- 4.18. **Wastages.** – Wastages, rejects and by-products in the manufacture of export products shall be properly accounted for and disposed of in accordance with existing rules and regulations.
- 4.19. **Raw Materials Liquidation System (RMLS).** – A RMLS shall be adopted and utilized to effectively monitor the liquidation of raw materials used in the manufacture of imported articles and the wastages derived therefrom. Also, a Wastage Value Data Base shall be established for wastages, rejects and by-products.
- 4.20. **Cancellation of Bonds.** – An Automated Bonds Management System (ABMS) shall be utilized to assist in the effective cancellation of bonds for the liquidation of raw materials/entries.

TITLE V – VIOLATIONS AND PENALTIES

- 5.1. The District Collector and/or the Commissioner may suspend or revoke the license to operate a CBW for any violation committed by the operator, or upon the request of the operator.
- 5.2. The CBW Operator shall be jointly and severally liable with its licensed member and/or licensed subcontractor for any violation committed.
- 5.3. Any relocation of a CBW should have the written prior approval of the BOC. Any unauthorized relocation shall be a ground for suspension or revocation of license of a CBW, licensed member or licensed subcontractor.
- 5.4. Without prejudice to the criminal liability as provided under the TCCP, the following administrative sanctions shall be imposed for Unauthorized Withdrawal:
- a. Suspension of warehousing privileges for six (6) months for the first offense; and
 - b. Closure, for the second offense.
- 5.5. Without prejudice to other actions that the BOC may file against the importer/surety company or take action on the latter's importation pursuant to Section 1508 of the TCCP, the provisions on existing regulations on fines/penalties/surcharges shall be applied on erring

importers/warehouse operators.

5.6. Penalties for late filing of renewal of license to operate a CBW shall be collected as follows:

- a. 1-15 days - Php5,000.00
- b. 16-30 days - Php10,000.00
- c. 31 days and above - Closure

5.7. The license to operate a CBW may be suspended or revoked if the operator or responsible official thereof shall knowingly allow the use of the CBW or facilities for illegal activities. The imposition of such penalty shall not prejudice criminal prosecution against the individual/s involved.

TITLE VI – IMPLEMENTING RULES AND REGULATIONS

The Commissioner of Customs shall issue the necessary Customs Memorandum Order for a more effective implementation of this Order.

TITLE VII – TRANSITORY PROVISIONS

Existing systems and procedures intended to be replaced by the automated systems indicated herein shall remain in force and effect pending the issuance of new rules and regulations which shall cause the implementation of such automated systems.

TITLE VIII – REPEALING CLAUSE

All previous rules and regulations and issuances inconsistent herewith, unless otherwise particularly indicated herein, are hereby amended and/or repealed accordingly.

TITLE IX – EFFECTIVITY CLAUSE

This Order shall be effective after fifteen (15) days from the date of publication hereof in a newspaper of general circulation.

NAPOLEON D. MORALES
Commissioner

(09-02790)

APPROVED:


MARGARITO B. TEVES

Secretary of Finance

DATE: MAR 30 2009

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