



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
Collection District II-A
Port of Manila

March 21, 1991

CUSTOMS MEMORANDUM ORDER
NUMBER 32-91

TO : All Collector of Customs
Division Chiefs/Section Chiefs
All Others Concerned

SUBJECT : Requiring prior payment of Duties and Taxes of
Shipments stored in NAIA Public Bonded Ware-
house before billing and payment of Storage
Charges

I. OBJECTIVES:

1. To forestall the illegal withdrawal of cargoes as well as to ensure the collection of revenue due the government.
2. To adopt a uniform procedure in the billing of storage charges similar to POM and MICP affecting shipments stored in public bonded warehouses under the jurisdictional supervision and control of Customs District III (NAIA Customhouse).

II. OPERATIONAL PROVISIONS:

1. In general, the procedures to be carried out in filing Import Entries shall be in accordance with existing Customs rules and regulations.
2. The Entry Processing Division shall, upon lodgement of the Import Entry by the Importer/Broker, transmit a copy of the Airway Bill to the Public Bonded Warehouse Operator concerned, for purposes of locating the cargoes.
3. Once located, the cargoes shall be brought out from the Operator's Storage Area to the Customs Examination Area.
4. Only after examination and appraisal and payment of duties and taxes due on the shipment shall the payment of storage charges be made.
5. The Customs Warehouseman/Storekeeper concerned shall allow release of cargoes at the NAIA PUBLIC BONDED WAREHOUSES, only after determining the correctness of the Customs Official Receipt, Gate Pass and other pertinent data entry through the computer machine installed in each of the warehouses.

Salvador M. Quison

CMO-32-91

- 2 -

CMO-32-91

6. The Customs Gatekeeper shall see to it that only those cargoes covered by the Gate Pass/Warehousing Permit/Transshipment Permit/SPT/Boatnote shall be released.
7. The Warehouse Operator shall ensure that the goods stored thereat be delivered only upon the authority of the Customs Warehouseman/Storekeeper upon payment of the correct duties, taxes and other charges.

III. REPEALING CLAUSE:

All Orders inconsistent with this Order are hereby repealed or modified accordingly.

IV. EFFECTIVITY CLAUSE:

This Order shall take effect on _____

APR 16 1991

Salvador M. Mison
SALVADOR M. MISON
Commissioner