



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

CUSTOMS MEMORANDUM ORDER  
NUMBER 4-92

TO : All Directors of Services  
Collectors of Customs  
Chiefs of Division  
Bonded Warehouse Operators  
Customs Brokers and Others Concerned

SUBJECT : Procedure in the Processing of Transhipment  
Permit Covering Shipments to be Transferred  
to Another Collection District

I. OBJECTIVES:

1. To effectively implement the provisions of CAO 2-91 as implemented by CMO Nos. 39-91 and 94-91, in relation to the processing of transhipment permit for bonded shipments.
2. To facilitate the release of bonded warehouse materials using transhipment permit.
3. To institute necessary control in the processing of transhipment permit of said shipment in their respective jurisdiction.

II. COVERAGE:

1. The procedure herein provided on transhipment permit shall apply to all importations under the provisions of Sections 1901 to 1909 and 2001 to 2004 in relation to Section 1008 of the TCCP, as amended; and
2. It shall also apply to Executive Order Nos. 823 and 952, on Garments and Textiles Bonded Warehouses, PD Nos. 1419 and 1646 on Customs Bonded Trading Warehouses and E.O. 992 on Common Bonded Warehousing.

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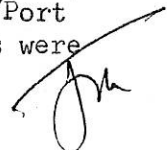
III. GENERAL PROVISIONS:

1. All request for transshipment under this Order shall be coursed thru the operating bonded warehouse division of the Port of Destination.
2. No transshipment shall in any case, be allowed if there is discrepancy report or derogatory information received concering the same; in such cases, the shipment shall be examined in the Pier/Airport for verification before transfer shall be effected.
3. Cargoes authorized for transshipment shall be subject to the condition that the warehousing entry for such shipment shall be lodged within five (5) days from receipt hereof, and any consignee/operator found to be remissed in his obligation without justifiable reasons shall have its privilege of transferring cargoes under transshipment permit suspended.
4. Transshipment seal shall be placed on the crates/containers in addition to the shipping line's and SGS seals. These seals shall only be removed by the Customs Examiner who shall conduct examination of the goods in the warehouse. Violation shall automatically result to suspension of the privilege to transship without pre-examination in the pier/airport.
5. All transshipment under this Order shall be underguarded until receipted for by the Customs Officer assigned at the Customs Bonded Warehouse (CBW) or the owner/authorized representative in case of open bonded warehouse.

IV. OPERATIONAL PROCEDURE AND DOCUMENTATION (MMBWD, GTMBWD, PPBWD)

1. Lodgement of Transshipment Permit

- a. The consignee/broker shall lodge the accomplished transshipment permit together with the pertinent import documents at either the MMBWD, GTMBWD, PPBWD of the Port of Manila where the concerned bonded warehouse is registered. It shall be transmitted officially to the Entry Processing Division of the Collection District/Port of Entry where the subject shipments were unloaded and discharged.



- b. The application for transshipment permit together with the supporting documents shall be verified against the manifest and shall be assigned a transshipment permit number by the EPD of the Port of Entry.
- c. The Deputy Collector for Operations shall approve the application for transshipment. Thereafter, the documents shall be forwarded to the Piers and Inspection Division (PID) or the Aircraft Operations Division (AOD) as the case may be.

2. Transfer of Shipment

- a. The ADD Customs Warehouse Supervisor/PID Wharfinger shall issue and affix the transshipment seals on appropriate portions of the crates or containers to insure that the cargoes are not altered or pilfered before reaching its destination and before customs examination.
- b. The Chief, PID or AOD shall assign a Customs Guard who shall prepare the boatnote to cover the transshipment and shall continuously guard the shipment until it is properly receipted for by the Warehouseman or the duty authorized representative of the operator.
- c. The Customs Guard shall provide copies of the duly accepted boatnote to the concerned Operating Bonded Warehouse Division and the BWD of the Port of Entry.

The Chief, PID/AOD shall notify the Operating Division concerned of the transshipment thru fax machines and/or thru messenger stating among others the following:

- 1. Transshipment number
  - 2. Description of shipments
  - 3. Bill of Lading or Airway Bill
  - 4. Quantity
  - 5. Consignee/Broker
  - 6. Date of Receipt in the Warehouse
- d. The Warehouseman/Accountable Officer of the Bonded Warehouse shall ensure that the attached transshipment and other seals are not broken, tampered or removed until examination by the Customs Examiner.

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3. Reconciliation of Records

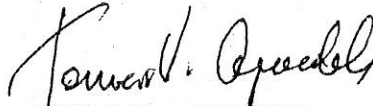
- a. The Entry Processing Division of the Port of Entry shall furnish the MMBWD, GTMBWD and PPBWD of lists of all transhipments processed and intended for each Operating Division, on a weekly basis.
- b. MMBWD, GTMBWD, PPBWD shall ensure that corresponding warehousing entries are filed for each transhipment, cc: BWD of the Port of Entry. Reports shall be submitted after five (5) days of transhipment with no entries filed to the District Collectors of the Port of Manila and the Port of Entry so that proper action can be undertaken.

V. REPEALING CLAUSE:

All rules regulations and orders whose provisions are in conflict with this order are deemed repealed or modified accordingly.

VI. EFFECTIVITY CLAUSE:

This Order shall take effect on 9 January 1992.

  
TOMAS V. APACIBLE  
Commissioner



CMO-4-92

# PORT OF MANILA

## DISPOSITION FORM

FOR: The Commissioner

FROM:

SUBJECT: Proposed CMO covering  
procedures in the processing  
of transshipment permits

DATE: January 3, 1992  
Buenaventura C.

Prepared by: Maniego

Tel. No. \_\_\_\_\_

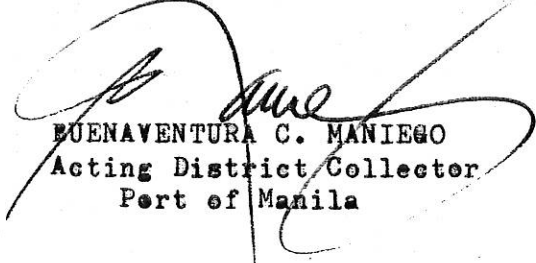
### SUMMARY:

Above-captioned shall effectively implement the provisions of CMO 94-91 which created the "One-Step Shop" processing of warehousing entries. Same have been envisioned to facilitate the release of raw materials intended for Customs Bonded Warehouses, thereby enhancing trade and business.

The proposed CMO shall, in effect, abolish the Warehousing Extension Office at the MICP.

### RECOMMENDATION:

For your consideration and approval.

  
BUENAVENTURA C. MANIEGO  
Acting District Collector  
Port of Manila