



REPUBLIC OF THE PHILIPPINES
Department of Finance
BUREAU OF CUSTOMS
MANILA 1099

OFFICE OF THE COMMISSIONER

June 2, 2006

Customs Memorandum Order

No. 19-2006

**TO: All District/Port Collector
Service/Division/Section Chiefs
All Others concerned**

SUBJECT: Clarification on CMO 15-2006

In reference to the above captioned subject, Customs Bonded Warehouses transferring bonded articles to their respective buyers/locators registered with the PEZA/FREEPORT Zone under constructive exportation are not included in securing prior clearance from PEZA/ECOZONE resident collector as required under CMO 15-2006.

However, the requirement to secure certification/clearance from the Collector of Customs of the port of destination as indicated in the same order shall remain in effect to serve as proof of receipts of the duty/tax free materials transfers to PEZA/ECOZONE registered enterprise/locators prior to the processing of the materials for liquidation and bonds cancellation.

For strict compliance.

NAPOLEON L. MORALES
Commissioner



06-03480
Napoleon L. Morales