



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1099

**CUSTOMS ADMINISTRATIVE ORDER**  
NO. I-2004

SUBJECT: REVOCATION OF CAO 3-78, WHICH PROVIDES FOR "THE TREATMENT OF IMPORTATIONS OF MATERIALS ON CONSIGNMENT TO BE PROCESSED INTO FINISHED PRODUCTS FOR EXPORT"

By authority vested on the Commissioner of Customs by Sec. 608 of the Tariff and Customs Code of the Philippines, as amended, CAO 3-78, which provides for the "THE TREATMENT OF IMPORTATIONS OF MATERIALS ON CONSIGNMENT TO BE PROCESSED INTO FINISHED PRODUCTS FOR EXPORT", is hereby revoked.

This Order shall take effect upon the approval of the Secretary of Finance and after fifteen (15) days from publication in a newspaper of general circulation in the Philippines.

*Antonio M. Bernardo*  
**ANTONIO M. BERNARDO**  
Commissioner of Customs

**APPROVED:**

*Juanita D. Amatong*  
**JUANITA D. AMATONG**  
Officer-In-Charge  
Department of Finance

Date Signed: FEB 16 2004



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1009

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11 February 2004

Hon. JUANITA D. AMATONG  
Secretary  
Department of Finance  
Manila

Madam:

Subject : Revocation of CAO 3-78

May we respectfully submit, for your consideration/approval/signature, the attached Customs Administrative Order revoking CAO 3-78, which provides for the "THE TREATMENT OF IMPORTATIONS OF MATERIALS ON CONSIGNMENT TO BE PROCESSED INTO FINISHED PRODUCTS FOR EXPORT".

Said CAO has become an obsolete facility, its administrative and operational structure for its implementation having been rendered inoperative after more than ten years of disuse. Thus, several conditions required in said CAO can no longer be complied with.

Also, the concerns that the CAO was supposed to attend to are now being addressed by the recent issuances pertaining to CIP operations.

We have revoke CAO 3-78 to close any possibility of arbitrary/ selective application of some of its provisions.

I have signed subject CAO and submitting the same to you for signature.

Thank you.

Very Truly yours,

*AM Bernardo*  
ANTONIO M. BERNARDO  
Commissioner

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