



Republic of the Philippines  
Department of Finance  
Bureau of Customs  
1099 Manila

September 25, 2010

**Customs Memorandum Order**  
No. 40-2010

**To** : The Deputy Commissioner, AOCG  
Chairman, Customs Bonded Warehouse Committee  
All District/Port Collectors  
Deputy Collector for Operations  
Division Chiefs of All Operating Divisions  
All CBW Operators/Authorized Representatives  
All Others Concerned

**Subject** : Reiteration of CMO 19-2005 on the Renewal of  
Licenses of Customs Bonded Warehouses

To ensure that only Customs Bonded Warehouses (CBWs) with valid and subsisting licenses/accreditation are allowed to enter their importations under the warehousing scheme and be entitled to the privileges appurtenant to the grant of such license thereto, strict observance to the period prescribed under Customs Memorandum Order (CMO) No 31-91 on the filing of application for renewal of licenses or accreditation of Customs Bonded Warehouses and/or their accredited members is reiterated.

CBWs and/or their Accredited Members who fail to file their application for renewal of Licenses and/or Accreditation at the required cut-off time of sixty (60) days before expiration date shall be considered closed at the end of the term and any account outstanding at the time of expiration must be liquidated within thirty (30) days therefrom.

To ensure that applications for renewal of license/accreditation will be timely acted upon by the Bureau, incomplete applications or applications with incomplete requirements shall not be accepted or processed by the offices concerned.

Applications for renewal filed within sixty (60) days before expiration date shall be treated as new applications. Importations of CBWs whose applications for renewal has not yet been granted by the Bureau at the expiration of the original term shall be subjected to payment of the duties and taxes before they are released.

The Bonded Warehouse Committee is hereby directed to refrain from granting renewed licenses with retroactive effect to CBWs and/or their accredited members. In all cases, applications for renewal of licenses of CBWs and/or their members shall be subject to approval by the Commissioner of Customs.

For purposes of monitoring compliance with this Order, the Chairman, Bonded Warehouse Committee is hereby directed to furnish this Office a list of CBWs and/or its accredited members whose licenses are going to expire within 6 months from this Order.

For strict compliance.

This Order takes effect immediately.

  
**ANGELITO A. ALVAREZ**  
Commissioner  
 COMMISSIONER  
ANGELITO A. ALVAREZ  
COMMISSIONER  
  
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