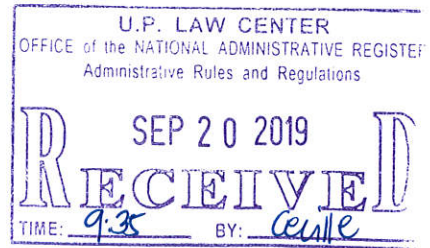




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

**CUSTOMS ADMINISTRATIVE ORDER (CAO)**  
**NO. 13-2019**

**SUBJECT: CUSTOMS BONDED WAREHOUSES**



**Introduction.** This CAO implements Sections 301 and 303, Chapter 2, Title III, and Sections 801 to 813, Chapter 2, Title VIII, in relation to Section 204 and other relevant sections of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).

**Section 1. Scope.** This CAO applies to all types of Customs Bonded Warehouses (CBWs) listed in the CMTA and those that may be created by the Secretary of Finance, upon the recommendation of the Commissioner pursuant to Section 803 of the CMTA.

**Section 2. Objectives.**

- 2.1. To provide the guidelines for the establishment, operation, supervision, and control of CBWs.
- 2.2. To protect revenue through the institution of safeguard and control measures over CBWs.
- 2.3. To define the rights and corresponding obligations of operators of CBWs.
- 2.4. To improve level of compliance of CBW operators with customs warehousing laws and regulations and provide penalties for non-compliance.
- 2.5. To establish, develop and implement a CBW management system making full use of information and communications technology.

**Section 3. Definition of Terms.** For purposes of this CAO, the following terms are defined accordingly:

- 3.1. **Alert Order** — shall refer to a written Order issued by the Commissioner, District Collector,<sup>1</sup> or other customs officers authorized in writing by the Commissioner after the Lodgement of Goods Declaration and before their actual release from customs

<sup>1</sup> CMTA, Title II, Chapter 2, Section 210 (6.).

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Admin Officer I  
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custody, on the basis of derogatory information regarding possible non-compliance with the CMTA and other laws, rules and regulations enforced by Customs.<sup>2</sup>

- 3.2. Authority to Operate** — shall refer to the authority given by the Bureau allowing persons, natural or juridical, to establish and operate a CBW.
- 3.3. Authority to Transfer** — shall refer to the document issued by the District Collector to a CBW allowing transfer or sale of imported raw materials, semi-finished products, or finished products to another CBW, member of a Common Bonded Warehouse, client-exporter/client end-user of an Industry Specific Customs Bonded Warehouse (ICBW) of subcontractor, or Freeport Zone locator for subsequent export.
- 3.4. Certificate of Authority to Operate** — shall refer to the document issued by the Bureau to persons, natural or juridical, duly authorized to operate a CBW.
- 3.5. Certificate of Identification (CI)** — shall refer to the document certifying that the finished products to be exported is from a particular warehousing entry, and also to determine whether or not a particular entry is partially or fully consumed.
- 3.6. Certificate of Importer Accreditation** — shall refer to the document issued by the Bureau to an entity registered as importer and recognized to electronically lodge goods declaration in the Bureau's existing registration system.
- 3.7. Certificate of Inspection and Loading (CIL)** — shall refer to the document issued by the Bureau certifying the conduct of inspection over the cargo for export and its actual loading on the exporting carrier.
- 3.8. Client-Exporter** — shall refer to a natural or juridical person engaged in the manufacture of products utilizing goods, raw materials, accessories and packing materials sourced from an ICBW subject to the condition that finished products shall be exported within the period prescribed by existing laws and regulations.
- 3.9. Customs Bonded Warehouse (CBW)** — shall refer to a warehouse facility licensed by the Bureau to import, receive, and store, without payment of duties and taxes and under bond, goods, raw materials, accessories and packing materials either for manufacture into finished products for export or storage for the account of authorized end users or clients.

<sup>2</sup> cf. CMTA, Title XI, Chapter 3, Section 1111.  
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- 3.10. Customs Premises** — shall include customs offices, facilities, warehouses, ports, airports, wharves, infrastructure and other premises over which the Bureau shall have exclusive control, direction, and management for customs purposes.<sup>3</sup>
- 3.11. Customs Territory** — shall refer to areas in the Philippines where customs and tariff laws may be enforced.<sup>4</sup>
- 3.12. Diversion** — shall refer to an act of bringing bonded articles to some place other than its intended destination without prior authority from the Bureau.
- 3.13. Entry** — shall refer to the act, documentation, and process of bringing imported goods into the customs territory, including goods coming from the free zones.<sup>5</sup>
- 3.14. Exportation** — shall refer to the act, documentation, and process of bringing goods out of Philippine territory.<sup>6</sup>
- 3.15. Extension Warehouse** — shall refer to a separate CBW facility granted by the Bureau to an already duly authorized CBW operator to optimize capacity and efficiency in its operations.<sup>7</sup>
- 3.16. Free Zone** — shall refer to special economic zones registered with the Philippine Economic Zone Authority (PEZA) under Republic Act No. 7916, as amended, duly chartered or legislated special economic zones and freeports such as Clark Freeport Zone; Poro Point Freeport Zone; John Hay Special Economic Zone and Subic Bay Freeport Zone under Republic Act No. 7227, as amended by Republic Act No. 9400; the Aurora Special Economic Zone under Republic Act No. 9490, as amended; the Cagayan Special Economic Zone and Freeport under Republic Act No. 7922; the Zamboanga City Special Economic Zone under Republic Act No. 7903; the Freeport Area of Bataan under Republic Act No. 9728; and such other freeports as established or may be created by law.<sup>8</sup>
- 3.17. Formula of Manufacture** — shall refer to the formula of conversion issued by the duly authorized government institution to the CBW operator, determining the raw material usage and wastages of a particular finished product for export and subsequent liquidation.

<sup>3</sup> cf. CMTA, Title III, Chapter 2, Section 303.

<sup>4</sup> CMTA, Title I, Chapter 2, Section 102 (q).


<sup>5</sup> CMTA, Title I, Chapter 2, Section 102(r).

<sup>6</sup> CMTA, Title I, Chapter 2, Section 102(s).

<sup>7</sup> CAO No. 1-2009, Title II, Section 2.16.

<sup>8</sup> CMTA, Title I, Chapter 2, Section 102 (w).

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**3.18. Goods** — shall refer to articles, wares, merchandise and any other items which are subject of importation or exportation.<sup>9</sup>

**3.19. Goods Declaration** — shall refer to a statement made in the manner prescribed by the Bureau and other appropriate agencies, by which the persons concerned indicate the procedure to be observed in the application for the entry or admission of imported goods and the particulars of which the customs administration shall require.<sup>10</sup>

**3.20. Importation** — shall refer to the act of bringing in of goods from a foreign territory into Philippine territory, whether for consumption, warehousing, or admission.<sup>11</sup>

**3.21. Liquidation of Raw Materials** — shall refer to the process of accounting the usage of bonded raw materials, including wastages, in the manufacture of finished products for export as against the importation by CBWs of raw materials using the formula of manufacture.

**3.22. Lodgement** — shall refer to the registration of a goods declaration with the Bureau.<sup>12</sup>

**3.23. Member** — shall refer to an entity accredited to operate under an existing Customs Common Bonded Warehouse (CCBW) facility established for the manufacture of products using imported duty and tax-free raw materials or components subject to the condition that finished products shall be exported within the period prescribed by existing laws and regulations.

Members may either be accredited by the Bureau alone or jointly with the Garments and Textiles Industry Development Office (GTIDO) in case of entities engaged in the manufacture of garments.

**3.24. Perishable Goods** — shall refer to goods liable to perish or goods that depreciate greatly in value while stored or which cannot be kept without great disproportionate expense.<sup>13</sup>

**3.25. Physical Security Feature** — shall refer to a system to secure and monitor premises, storage and production areas of CBWs including the safety of personnel.

<sup>9</sup> CMTA, Title I, Chapter 2, Section 102 (x).

<sup>10</sup> CMTA, Title I, Chapter 2, Section 102 (y).

<sup>11</sup> CMTA, Title I, Chapter 2, Section 102 (z).

<sup>12</sup> CMTA, Title I, Chapter 2, Section 102 (dd).

<sup>13</sup> CMTA, Title I, Chapter 2, Section 102 (gg).

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**3.26. Security** — shall refer to any form of guaranty, such as a surety bond, cash bond, standby letter of credit or irrevocable letter of credit, which ensures the satisfaction of an obligation to the Bureau.<sup>14</sup>

**3.27. Sub-contractor** — shall refer to a person or company licensed by the Bureau, and GTIDO in case of garments, to undertake or perform, for a definite period, certain manufacturing operations or activities incidental to the manufacture of bonded raw materials into finished products in behalf of a licensed CBW in cases where the latter's facilities are insufficient to address its immediate requirements or due to lack of material time to meet export commitments.

**3.28. Unauthorized Withdrawal or Repacking** — shall refer to the act of fraudulent concealment, removal, or repacking merchandise in any CBW; or fraudulent alteration, defacement, or obliteration of any markings or numbers placed upon packages deposited in such warehouse, or aiding or abetting any such acts.<sup>15</sup>

#### **Section 4. General Provisions.**

**4.1. Establishment of Customs Warehouses.** When the business of the port and trade requires such facilities, the District Collector, subject to the approval of the Commissioner, shall designate and establish customs warehouses for the storage of imported goods or for other special purposes.

**4.2. Supervision and Control over Customs Warehouses.** All warehouses and facilities, including their expansion, extensions and additional facilities shall be subject to the supervision and control of the District Collector for the protection of government revenue, and of the goods stored. The supervision and control of the District Collector over warehouses shall extend to the warehouse and facilities of duly authorized members, client, exporters and sub-contractors of CBWs.

In cases where the client-exporter of ICBW or sub-contractor of Manufacturing Customs Bonded Warehouse (MCBW) is also a locator in Free Zones<sup>16</sup>, the exercise of supervision and control shall be made in coordination with the government agency concerned.

<sup>14</sup> CMTA, Title I, Chapter 2, Section 102 (mm).

<sup>15</sup> CMTA, Title XIV, Chapter 1, Section 1423.

<sup>16</sup> CMTA, Title VIII, Chapter 3, Section 817.



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#### 4.3. Types of Customs Bonded Warehouse.

##### 4.3.1. Manufacturing Customs Bonded Warehouse (MCBW).<sup>17</sup>

It is a warehouse facility established for the manufacture of products utilizing raw materials or components that are imported duty and tax-free conditioned on the exportation of the finished products within the period prescribed herein or withdrawal for domestic consumption upon payment of duties and taxes. A MCBW shall include:

- a. **Miscellaneous Manufacturing Bonded Warehouse (MMBW).** It is a warehouse facility established and duly authorized to import, receive, and store, duty and tax free and under bond, raw materials, accessories, packaging and packing materials for products and commodities not covered under any specific industry, for manufacture into finished products for export within a specified period.<sup>18</sup>
- b. **Garments and Textiles Manufacturing Bonded Warehouse (GTMBW).** It is a warehouse facility established and jointly authorized by the Bureau and the GTIDO to import, receive, and store duty and tax free and under bond, raw materials, accessories, packaging and packing materials for the manufacture of garments or textiles for export within a specified period.<sup>19</sup>
- c. **Customs Common Bonded Warehouse (CCBW).** It is a warehouse facility established and duly authorized by the Bureau alone and jointly with GTIDO, in case of garments industry, to import, receive, and store, duty free and under bond, raw materials, accessories, packaging and packing materials for the account of its accredited members for manufacture into finished products for export.<sup>20</sup>
- d. **Industry-Specific Customs Bonded Warehouse (ICBW).** It is a warehouse facility duly licensed by the BOC to import under bond and under its name and account, raw materials (except fibers, yarns, fabrics and accessories for the manufacture of garments) for storage and subsequent sale and transfer to the following where these shall be manufactured into export products:

<sup>17</sup> CMTA, Title VIII, Chapter 2, Section 802.

<sup>18</sup> cf. CAO No. 1-2009, Title III, Section 3.3.6.

<sup>19</sup> cf. CAO No. 1-2009, Title III, Section 3.3.4.

<sup>20</sup> cf. CAO No. 1-2009, Title III, Section 3.3.3.

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- i. Licensed client exporter;
  - ii. MCBW; or
  - iii. PEZA or Freeport locator.
- e. **Private Bonded Manufacturing Warehouse (PvtBMW).** It is a warehouse facility licensed by the Bureau to import, receive and store goods for production for export, or for domestic consumption the withdrawal of which shall be made only upon payment of duties and taxes and other charges due.

**4.3.2. Bonded Non-Manufacturing Warehouse (BNMW).**<sup>21</sup> It is a facility where goods are stored duty-and-tax-free conditioned on the eventual withdrawal of the goods for consumption, or for export, or for transit, or for any other clearance regime, within the period prescribed, such as:

- a. **Public Bonded Warehouse.** It is a warehouse facility duly authorized to receive and store general cargoes for exportation, transfer to another CBW, free zones, or for local consumption, in the same state when the cargoes were imported. Goods for local consumption shall only be withdrawn upon payment of the assessed duties, taxes and other charges.
- b. **Private Bonded Warehouse.** It is a warehouse facility duly authorized to import, receive and store goods intended for domestic consumption, withdrawal of which shall be made only upon payment of the corresponding duties, taxes and other charges.<sup>22</sup>
- c. **Airlines Customs Bonded Warehouse and Airlines Catering Customs Bonded Warehouse.** It is a special type of CBW which stores supplies, spare parts, in-flight duty-free items and such other goods necessary for the reasonable requirements of the aircraft, its crew and passengers.<sup>23</sup>
- d. **Multinational Regional Bonded Warehouse.** It is a warehouse facility licensed by the BOI in proper cases, to serve as the supply depot for the storage, deposit, safe-keeping of spare parts components, semi-finished products and raw materials including the packing, covering, putting-up, marking, labelling, cutting or

<sup>21</sup> CMTA, Title VIII, Chapter 2, Section 802.

<sup>22</sup> cf. CAO No. 1-2009, Title III, Section 3.3.8.

<sup>23</sup> cf. CAO No. 1-2009, Title III, Section 3.3.2.



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altering to customer's satisfaction, mounting and/or packaging into kits or marketable lots thereof to fill up transactions and sales made by its officers of parent companies and to serving as a storage of goods purchase locally by the home office of the multinational for export abroad under the supervision of the Bureau.<sup>24</sup>

**4.4. Creation or Dissolution of CBW.** The Secretary of Finance may, upon the recommendation of the Commissioner, create or dissolve certain types of warehouses subject to consultation with the National Economic and Development Authority (NEDA) and the Department of Trade and Industry (DTI) based on prevailing economic circumstances.<sup>25</sup>

**4.5. Issuance of Authority to Operate.** The Bureau shall be responsible for the issuance of an Authority to Operate CBWs, including the imposition of requirements for their establishment and operation, setting forth the rights and obligations of operators, and the penalties and sanctions for violation of these rules.

## **Section 5. Establishment or Renewal of Authority to Operate CBW.**

**5.1. Application for the Establishment or Renewal of Authority to Operate.**

**5.1.1. Application for Authority to Operate a CBW.** The application to operate a CBW, including applications for accreditation as member, subcontractor or client-exporter of an existing warehouse, shall be filed with the District Collector where the CBW is located, describing the premises, location, capacity, and purpose of such establishment.<sup>26</sup>

**5.1.2. Documentary Requirements.** Any person or firm desiring to establish and operate a CBW shall submit the following documents:

- a. BOC Certificate of Accreditation as importer;
- b. Certified True Copy of Articles of Incorporation or Articles of Partnership, and by-laws;
- c. Department of Trade and Industry (DTI) Certificate of Business Registration for sole proprietorship;
- d. Certified True Copy (CTC) of Mayor's Permit;
- e. Barangay Clearance;

<sup>24</sup> cf. CAO No. 1-2009, Title III, Section 3.3.7.

<sup>25</sup> cf. CMTA, Title VIII, Chapter 2, Section 803, 2<sup>nd</sup> par.

<sup>26</sup> cf. CAO No. 1-2009, Title IV, Sections 4.1 and 4.2.

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- f. Certificate of Bureau of Internal Revenue (BIR) Registration;
- g. Income Tax Return (ITR) and Latest Audited Financial Statements, if applicable;
- h. Lease contract or certificate of title to the real property where the proposed CBW is located;
- i. Warehouse location or vicinity map showing the area and means of access;
- j. Warehouse layout showing and describing the following:
  - i. Floor plan and building structure;
  - ii. Storage areas for raw materials, finished products and wastages;
  - iii. Production area;
  - iv. Office spaces for both CBW and customs personnel; and
  - v. Physical security feature:
- k. List of machineries and equipment;
- l. Feasibility study;
- m. List of materials to be imported; and
- n. Formula of Manufacture or Conversion, if applicable.

**5.1.3. Evaluation of the Application.** The District Collector of the Port shall:

- a. Determine the completeness of the documents submitted in support of the application;
- b. Cause the conduct of physical inspection and taking of photographs of the premises;
- c. Evaluate and review the documents including the physical inspection report; and,
- d. Recommend to the Commissioner the approval of the application upon compliance with all the requirements.

The District Collector may deny the application at any stage of the evaluation process in cases where the application is attended with fraud or material misrepresentation, or the applicant does not meet the regulatory requirements to operate a CBW.

**5.1.4. Action by the District Collector.** The District Collector shall recommend approval of the application within five (5) working days from completion of documents and inspection report; provided, however, that in case of failure to act within the said period, the application for establishment or renewal is deemed favorably acted upon by the District



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**MICHELLE N. TABLAZON**

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Collector, who shall forward the records to the Commissioner for appropriate action.

**5.1.5. Denial of the Application by the District Collector.** In case of denial, the District Collector shall send a notice to the applicant stating clearly the grounds for the denial of the application.

**5.1.6. Action by the Commissioner.** The Commissioner shall act on the recommendation of the District Collector within twenty (20) working days from receipt of the recommendation.

If the Commissioner fails to act on the application within the prescribed period, said application shall be deemed approved: Provided, that all required documents have been submitted and all required fees and charges have been paid. The acknowledgement receipt together with the official receipt for payment of all required fees issued to the applicant and the date of receipt of the complete documents from the District Collector shall be enough proof or has the same force and effect of an Authority to Operate under this automatic approval mechanism.

In case the Commissioner fails to act on the application for renewal within the prescribed period, the Authority to Operate shall be deemed automatically extended until the regular Authority to Operate is issued. The effectivity of any Authority to Operate shall retroact to the first day immediately after the expiration of the previous authority.

**5.1.7. Notice of Denial.** In case of denial of application by the Commissioner, a notice shall be sent to the applicant stating clearly the grounds for the denial.

**5.1.8. Appeal from the Denial of the Application by the District Collector.** The applicant may appeal the denial of the application to establish or renew a CBW by filing an appeal to the District Collector within fifteen (15) days from receipt of the notice of denial, copy furnished the Office of the Commissioner, stating clearly the grounds why the application should be approved.

**5.1.9. Records of Appeal.** The District Collector shall forward the complete records of the application to the Commissioner within five (5) days from receipt of the appeal.



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**5.1.10. Customs Bonded Warehouse Committee.** The Commissioner of Customs shall constitute a CBW Committee for purposes of evaluating, reviewing, and consolidating all applications for the establishment and renewal of CBW and other related matters pertaining to the operations of CBW.<sup>27</sup>

**5.1.11. Certificate of Authority to Operate.** Upon approval of the CBW application, the District Collector shall issue a Certificate of Authority to Operate a CBW, which shall be conspicuously displayed at all times at the CBW and its extension offices.

**5.1.12. Amendment of Certificate of Authority.** Upon the request of the CBW operator, the District Collector may amend the Certificate of Authority based on any of the following grounds:

- a. Change of company name;
- b. Change of the name of the street or building number without actual change of the physical location of the CBW; or
- c. Such other changes which do not substantially alter the conditions specified in the existing Authority to Operate CBW.

The Commissioner shall be notified of any amendment to the Certificate of Authority to Operate CBW as approved by the District Collector.

**5.1.13. Post Approval Requirements.** CBWs granted Authority to Operate shall submit annually their ITRs duly filed with the BIR, CTC of Mayors' Permit, Audited Financial Statement, Export and Import Performance, and Year-end Stock Inventory Report. Non-submission of these requirements is a ground for the suspension or cessation of operations of the CBW.

**5.1.14. Membership in a Customs Common Bonded Warehouse (CCBW).** Membership in a CCBW shall be governed by the following rules and regulations:

- a. A company which is considered as micro or small enterprise shall have the option to establish its own CMBW or apply as a member of a CCBW<sup>28</sup>; and

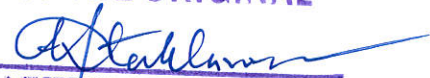
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<sup>27</sup> Cf. CSO 2-2018

<sup>28</sup> cf. RA 9501, Magna Carta for Micro, Small and Medium Enterprises.



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b. Medium and Large-Scale enterprises can be accredited as members in meritorious cases such as when the bonded manufacturing operation is only a minor component of their business operations as may be determined during the evaluation of its application as member.

**5.1.15. Application for Accreditation and Renewal as Member, Sub-Contractor, or Client-Exporter of CBWs.** The CCBW Operator and its applicant member, the CBMW Operator and its applicant sub-contractor or the ICBW Operator and its applicant client-exporter of CBMW's, as the case may be, shall jointly file the application for accreditation and renewal with the District Collector who has supervision and control over the applicant CBW. In such case, the rules provided herein on application and renewal of CBWs shall apply.<sup>29</sup>

**5.2. Validity of Authority to Operate.** The Authority to Operate a CBW, including warehouse extensions and additional facilities issued pursuant to this CAO shall be valid for three (3) years counted from the date of the approval of the application for establishment, as stated in the Certificate of Authority to Operate. If the term of the lease of contract submitted during the application is less than three (3) years, the validity of the Authority to Operate shall be coterminous with the lease contract unless a new contract of lease with a longer period is submitted. In such case, the Authority to Operate shall be amended to its maximum period of three (3) years counted from its date of original issuance.

**5.3. Filing of Application for Renewal of Authority to Operate CBW.** The application for renewal of Authority to Operate a CBW shall be filed not later than ninety (90) days but not earlier than one hundred twenty (120) days before its expiration. For CCBWs or ICBWs with more than ten (10) members or client-exporter respectively, application for renewal shall be filed not later than one hundred twenty (120) days before its expiration.

**5.4. Requirements for Renewal.**

**5.4.1.** The application for renewal of Authority to Operate CBW shall be supported by the following:

- a. If applicable, Certified Copy of Amended Articles of Incorporation or Articles of Partnership, and by-laws;
- b. Updated General Information Sheet (GIS);
- c. Certified True Copy (CTC) of Mayor's Permit;

<sup>29</sup> cf. CAO No. 1-2009, Title IV, Section 4.2.  
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- d. Barangay Clearance;
- e. Income Tax Return (ITR) and Latest Audited Financial Statement, if applicable;
- f. Copy of the certificate of title to the real property or, if applicable, copy of renewal of lease contract;
- g. Warehouse location or vicinity map showing the area and means of access;
- h. Updated list of machineries and equipment, if applicable;
- i. Updated list of materials to be imported;
- j. Formula of Manufacture, if applicable; and
- k. Affidavit of change of circumstances with supporting documents.

In case of CBMW with sub-contractors, CCBW, and ICBW, the joint application for renewal shall be supported with all of the above requirements complied by all CBMW, CCBW, ICBW and each sub-contractor, member and client-exporter, respectively.

**5.4.2. Post Application Requirements.** Upon submission of application for renewal of Authority to Operate, the Operator shall secure and the Bureau shall issue the required Inspection Report, Clearances or Certificate of No Accountability of the CBW. In doing so, the Bureau shall be subject to the provisions of Anti-Red Tape Act (ARTA).

**5.5. Late Filing of Application for Renewal of Authority to Operate.** Non-filing within the prescribed period shall cause the imposition of penalties, which may take the form of fines, suspension, or revocation of the Authority to Operate, as may be warranted, in accordance with Sections 8.3 and 5.15.1.c.

**5.6. Validity of Renewed Authority to Operate.** Period of validity of renewed Authority to Operate shall follow Section 5.2 of this CAO.


**5.7. Application for Structural Changes or Additional Facilities within the CBW.**

**5.7.1.** The CBW Operator may introduce structural changes or additional facilities in the CBWs provided that the ingress and egress or the physical security feature of the CBW shall not be altered or compromised;

**5.7.2.** The CBW Operator shall file the application with the District Collector prior to the introduction of any structural changes or additional facilities;



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**5.7.3.** The application shall be supported by the following documents:

- a. Building permit, if applicable;
- b. Description of the proposed structural changes or additional facilities;
- c. CBW layout, estimated capacity and physical security features after the introduction of; and
- d. Such other documents that may be required by the District Collector in the exercise of power of supervision and control.

**5.8. Application for Extension Warehouse.**

**5.8.1.** The CBW Operator may apply for an extension warehouse which should be located within the territorial jurisdiction of the District Collector who has control over the main warehouse.

**5.8.2.** The application shall be supported by the following documents:

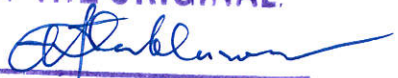
- a. Certified True Copy (CTC) of Mayor's Permit for the new CBW, if applicable;
- b. Barangay Clearance, if applicable;
- c. Lease contract or certificate of title to the real property where the proposed extension warehouse is located;
- d. Location or vicinity map of the proposed extension warehouse showing the area and means of access;
- e. Layout of the proposed extension warehouse showing and describing the following:
  - i. Floor plan and building structure;
  - ii. Storage areas for raw materials, finished products and wastages, and production area, as appropriate;
  - iii. Office spaces for both CBW and customs personnel; and
  - iv. Physical security features; and

f. List of machineries and equipment, as appropriate.

**5.8.3.** In case the proposed extension warehouse or facility is located in a place outside the territorial jurisdiction of the District Collector where the main warehouse or facility is situated, such shall be treated as a new application and shall be filed with the District Collector who has territorial jurisdiction over the area where the new warehouse is located.



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The supporting documents to be submitted for such application shall be the same as those provided under Section 5.1.2. of this CAO.

**5.8.4.** Existing extension warehouses shall be governed by the transitory provision of this CAO.

**5.9. Application for Relocation.** As a general rule, any application for relocation of a CBW shall be approved by the Commissioner as recommended by the District Collector. In cases where the CBW is relocated to another structure or warehouse within the same compound or building, the application shall be approved by the District Collector concerned subject to compliance with Section 5.8.3 of this CAO.

Any unauthorized relocation shall be a ground for the suspension or revocation of the Authority to Operate issued to the CBW, its members or sub-contractors, as the case may be.<sup>30</sup>

**5.10. Physical Inspection by the Bureau.** In all cases of application for structural changes or additional facilities, extension warehouse or relocation of CBW, physical inspection of the premises must first be conducted prior to approval.

**5.11. Annual Supervision Fee and Other Charges.** The Bureau shall impose an annual supervision fee, service fee, and other charges on the operations of CBWs, including extensions and additional facilities, if any, in accordance with the schedule provided under the CAO on Service Fees.

**5.12. Administrative Provisions for CBWs.**

**5.12.1. General Policies.**

**a. Exemption from Duty and Tax of Goods in CBWs.** Goods duly entered for warehousing in CBWs shall be exempt from duty and tax within the allowed period for storage unless withdrawn for consumption, exportation or transit to a free zone or another CBW, in which case, such withdrawal will be subject to the applicable rules and regulations on liquidation of the warehousing entry.<sup>31</sup>

<sup>30</sup> cf. CAO No. 1-2009, Title V, Section 5.3.

<sup>31</sup> CMTA, Title VIII, Chapter 2, Section 812.

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- b. Raw Materials Importation.** CBW may import articles based on its approved formula of manufacture as duly authorized.
- c. Compliance Rating System.** The Commissioner shall establish a Compliance Rating System (CRS) which shall be used to measure and assess the compliance and performance levels of all CBWs especially with regard to applicable laws, rules and regulations and other performance factors such as import-export and economic viability, among others, in consultation with stakeholders. The system shall be utilized by the Bureau as a risk management mechanism in its evaluation of any application or used as basis in any action which may be taken by the Bureau for or against a CBW.
- d.** For record purposes, all documents shall be kept for three (3) years.<sup>32</sup>

**5.12.2. Requirements Prior to Operation.**


- a. Customs Officers and Personnel.** In pursuit of the supervisory and control functions over CBWs by the District Collector, assigned customs officers and personnel shall monitor and implement control measures for customs purposes, in accordance with its existing organizational structure and staffing pattern.
- b. Provision for a Suitable Working Space for Bureau Personnel.** The CBW operator shall provide customs personnel with suitable working areas complete with office equipment and supplies necessary to perform their basic functions.<sup>33</sup>
- c. Work Hours.** Customs personnel assigned to CBWs shall strictly observe regular office hours and record their attendance in accordance with Civil Service Rules and Regulations. The CBW operator shall promptly report to the District Collector any unauthorized absences.
- d. Locks and Keys.** The door and entrance to a CBW and the designated compartments for new materials, finished goods and wastages, rejects and by-products shall have a secured locking system which complies

<sup>32</sup> cf. CMTA, Title VIII, Chapter 2, Section 813, 2<sup>nd</sup> par.

<sup>33</sup> cf. CAO No. 1-2009, Title IV, Section 4.7.



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with the standard and specification set by the Bureau. Access to the areas shall be limited to personnel duly authorized by both the Bureau and the CBW Operator.<sup>34</sup>

### 5.12.3. Requirements During Operation.

- a. **Principal Books of Accounts.** The Bureau and the CBW operator shall keep and maintain Principal Books of Accounts containing the records of importation and exportation of all goods delivered to and withdrawn from a CBW.<sup>35</sup> As far as practicable, the Bureau and CBW operator shall develop and maintain an ICT-enabled inventory and liquidation system of all goods delivered to and withdrawn from a CBW, which may serve as the principal books of accounts.
- b. **Submission of the Audited Financial Statements.** For monitoring purposes, the CBW operator shall submit its annual Audited Financial Statements for the immediately preceding calendar or fiscal year, as the case may be, to the District Collector not later than thirty (30) days from its filing with the Bureau of Internal Revenue.
- c. **Stock Inventory.** All CBWs shall establish and maintain a computer-based inventory system for bonded goods which is accessible to the Bureau.<sup>36</sup>
- d. **Inspection of CBW and Bonded Goods.** The District Collector may issue a Mission Order authorizing a representative to conduct inspection of the CBW and the bonded goods stored in the CBW and to examine the documents, books, and records of accounts concerning the operation of any CBW.<sup>37</sup> Mission Order shall contain the names of the representative, time and date of inspection, and the documents, books, and records of accounts to be examined.

### 5.13. Operational Provisions.

- 5.13.1. **Goods Declaration for Warehousing.** A goods declaration for warehousing shall be filed at the port where

<sup>34</sup> cf. CAO No. 1-2009, Title IV, Section 4.9.

<sup>35</sup> cf. CAO No. 1-2009, Title IV, Section 4.10.

<sup>36</sup> cf. CAO No. 1-2009, Title IV, Section 4.14.

<sup>37</sup> CMTA, Title VIII, Chapter 2, Sections 805 and 813.



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the goods for warehouse are discharged. In cases where the goods to be entered for warehousing are under the jurisdiction of another port of entry, the same goods declaration shall also act as the transit document for the transfer of the goods from the port of discharge to the other port of entry.

Pending implementation of the use of multi-purpose declaration, existing procedures on the filing of goods declaration shall govern the clearance procedures for goods entered under warehousing.

**5.13.2. Provisional Goods Declaration.** The Bureau may allow the lodgement of a provisional goods declaration for goods entered under warehousing in accordance with the rules and regulations on the filing of a provisional goods declaration.

**5.13.3. Posting of Security for Goods Stored in CBWs.** For goods declared and entered under the CBW scheme, the District Collector shall require the importer to post sufficient security equivalent to the assessed duties, taxes and other charges, as a condition for the storage and withdrawal of the bonded goods within the period prescribed by Section 811, Chapter 2, Title VIII of the CMTA, or the payment of duties, taxes and other charges upon compliance with all importation requirements.

**5.13.4. Examination of Bonded Goods.** Unless the goods entered for warehousing is placed under Alert Order or selected for physical or non-intrusive examination, the District Collector shall allow immediate transfer of bonded goods to the CBW where the examination shall be conducted. The Bureau shall establish a mechanism to ensure the integrity of the bonded goods during the transfer of shipment from the port of entry to the CBW.

**5.13.5. Bonded to Bonded Transfer.** For CBMW operator which sources its raw materials from enterprises in Free Zones or from existing customs manufacturing bonded warehouse, the Bureau shall prescribe the specific form of goods declaration and supporting documents covering the transfer.

**5.13.6. Withdrawal of Goods for Production.** The CBMW operator shall, within the prescribed storage period, apply for withdrawal of the bonded goods for production.



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**5.13.7. Identification of Bonded Goods Prior to Stuffing for Export.** The CBW operator shall notify the District Collector in advance before any actual stuffing into a container shall be made.

All goods for export by CBW shall be stuffed only upon prior examination by a customs officer who shall issue the Certificate of Identification (CI).

**5.13.8. Exportation of CBW Products.** The CBW operator shall lodge an export declaration for finished products which are manufactured in CBWs within the prescribed period.

For CBMW or ICBW operator which supplies its raw materials or packaging materials to enterprises in Free Zones or to existing customs manufacturing bonded warehouse, the Bureau shall prescribe the specific form of goods declaration and supporting documents to be submitted.

**5.13.9. Wastages.** Wastages, rejects and by-products in the manufacture of export products shall be properly accounted for and disposed of in accordance with existing rules and regulations.<sup>38</sup>

**5.13.10. Liquidation of Warehousing Entry and Cancellation of Bond.** The CBW operator shall cause the liquidation of the warehousing entry and the cancellation of the bonds related to the finished products.

The Bureau shall establish and maintain an ICT-enabled system to account for the raw materials used in the manufacture of goods and the resulting wastages for liquidation;<sup>39</sup> and to monitor the posting, charging, cancellation and aging of bonds for CBMW.<sup>40</sup>

**5.14. Period of Storage in CBWs.**<sup>41</sup>

**5.14.1.** Goods entered for warehousing may remain in a CBW for a maximum period of one (1) year from the time of its arrival at the warehouse, without prejudice to the provisions of Section 5.14.4. of this CAO.

<sup>38</sup> CAO No. 1-2009, Title IV, Section 4.18.

<sup>39</sup> cf. CAO No. 1-2009, Title IV, Section 4.19.

<sup>40</sup> cf. CAO No. 1-2009, Title IV, Section 4.20.

<sup>41</sup> CMTA, Title VIII, Chapter 2, Section 811.



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**5.14.2.** For perishable goods, the storage period shall be three (3) months from the date of arrival at the warehouse, extendible for valid reasons, and upon written request, for another three (3) months.

Imported goods shall be withdrawn from the CBWs when the necessary withdrawal permit has been filed, together with any related document as may be required by the Bureau.<sup>42</sup> Goods not withdrawn after the expiration of the prescribed period shall be deemed abandoned, as provided under paragraph (e), Section 1129, Chapter 6, Title XI of the CMTA<sup>43</sup>, unless the CBW operator expressly abandons the goods prior to the expiration of the period to withdraw the same within the prescribed storage period.

**5.14.3.** Bonded raw materials withdrawn within the prescribed storage period shall be manufactured and exported within one (1) year from the time of arrival at the CBW. Goods withdrawn within the prescribed period of one (1) year but re-exported beyond the said period shall be subject to the applicable penalties under this CAO.

**5.14.4.** The Commissioner shall, in consultation with the Secretary of Trade and Industry, establish a reasonable storage period limit beyond one (1) year for particular bonded goods for manufacturing and intended for export, the processing into finished products of which requires a longer period based on industry standard and practice, subject to the approval of the Secretary of Finance.

**5.15. Suspension of the Authority to Operate and Closure of CBW.**

**5.15.1.** The District Collector shall, without prejudice to the imposition of administrative penalties<sup>44</sup> and filing of criminal cases against the responsible person, initiate suspension or closure proceeding against any CBW in the following instances:

- a. In case of discontinuance requested by the CBW operator or when the conditions warrant pursuant to Section 807, Chapter 2, Title VIII of the CMTA;
- b. Filing an application containing false information for establishment or renewal of CBW Authority to Operate;
- c. Failure to file application for renewal;

<sup>42</sup> cf. CMTA, Title VIII, Chapter 2, Section 809, 1<sup>st</sup> par.

<sup>43</sup> CMTA, Title VIII, Chapter 2, Section 811, 1<sup>st</sup> par., last sentence.

<sup>44</sup> cf. CAO No. 1-2009, Title V, Section 5.7.

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- d. Being inactive for a continuous period of at least one (1) year, i.e. no importation, or if there is one, no corresponding legal withdrawal of imported goods or exportation of finished products;
- e. When the operator or any responsible official shall knowingly allow the use of the warehouse for illegal activities;
- f. Unauthorized relocation or use of extension warehouse; and
- g. Violation of customs rules and regulations.<sup>45</sup>

**5.15.2.** Upon the closure of the CBW, a careful examination of the account of the warehouse shall be made and the remaining dutiable goods shall be disposed by the District Collector in accordance with existing rules and regulations.

**5.15.3.** Closure of the CBW shall be effective upon approval by the District Collector, who shall within ten (10) days, inform the Commissioner of such action in writing. The decision ordering the closure of a CBW may be appealed to the Commissioner.

**5.15.4.** Notice of discontinuance made by the operator shall not result in the discharge from any duties, taxes, fees and other charges imposed on dutiable goods in said warehouse.<sup>46</sup>

## **Section 6. Responsibilities of CBW Operators.**

- 6.1.** Operators of CBWs shall comply with the requirements of the Bureau on establishment, security, suitability and management, including stock-keeping and accounting of the goods introduced.
- 6.2.** Upon lawful demand, the operators shall allow duly authorized representatives of the Bureau access to the premises at a reasonable time, and to inspect all documents, books and records of accounts pertaining to the operations of the CBW.
- 6.3.** In case of loss of the goods stored in CBWs due to the operators' gross negligence or willful misconduct, the operator shall be made liable for the payment of duties and taxes due. The government assumes no legal responsibility over the safekeeping of goods stored in CBW.<sup>47</sup>

<sup>45</sup> cf. CMO No. 02-2003, Section II, General Provisions.

<sup>46</sup> cf. CMTA, Title VIII, Chapter 2, Section 807.

<sup>47</sup> CMTA, Title VIII, Chapter 2, Section 805.

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**MICHELLE N. TABLAZON**  
Admin Officer I  
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- 6.4. Operators shall ensure a secured and safe environment for both persons and goods stored in CBWs by implementing effective security measures, such as the employment of a 24-hour security scheme and the installation of Closed Circuit Television Camera (CCTV) and similar devices.

**Section 7. Customs Supervision and Control over CBWs.**<sup>48</sup>

- 7.1. The Bureau shall exercise supervision and control over CBWs and the same shall, for all intents and purposes, be considered as extension of the customs premises insofar as the dutiable goods stored and introduced are concerned.
- 7.2. The Bureau however, shall not be liable for any loss or damage of the goods stored in any CBW.

**Section 8. Penalties.**<sup>49</sup> Without prejudice to the criminal and other administrative liability provided under the CMTA, the following administrative sanctions shall be imposed on the operator for the following offenses:

**8.1. Diversion or Unauthorized Withdrawal or Repacking.**

- a. First Offense — Duties, taxes and charges due on the goods withdrawn; and Surcharge of fifty percent (50%) of duties, taxes, customs fees, and charges, found to be due and unpaid;<sup>50</sup>
- b. Second Offense — Suspension of warehousing privileges for six (6) months;
- c. Third Offense — Closure of the CBW; and
- d. Where the withdrawal is attended with fraud — Closure of the CBW.

**8.2. Unauthorized Relocation.**

- a. First Offense — Duties, taxes and charges due on the goods withdrawn; and Surcharge of fifty percent (50%) of duties, taxes, customs fees, and charges, found to be due and unpaid<sup>51</sup>;
- b. Second Offense — Suspension of warehousing privileges for six (6) months; and
- c. Third Offense — Closure.

Any person who enters any CBW with intent to unlawfully remove any merchandise, or who shall aid or abet such removal, shall suffer the penalties provided in Section 1401 of the CMTA.<sup>52</sup>

<sup>48</sup> CMTA, Title VIII, Chapter 2, Section 806.

<sup>49</sup> cf. CAO No. 1-2009, Title V, Section 5.4.

<sup>50</sup> cf. CMTA, Title XIV, Chapter 1, Section 1422.

<sup>51</sup> cf. CMTA, Title XIV, Chapter 1, Section 1422.

<sup>52</sup> cf. CMTA, Title XIV, Chapter 1, Section 1424.

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**8.3. Penalties for late filing of application for renewal of the Authority to Operate a CBW shall be as follows:**<sup>53</sup>

**a. For members of CCBW and ICBW**

91-119 days before expiration of the validity period of Authority to Operate	Php100,000.00
61-90 days before expiration of the validity period of Authority to Operate	Php150,000.00
31-60 days before expiration of the validity period of Authority to Operate	Php200,000.00
1-30 days before expiration of the validity period of Authority to Operate	Php250,000.00 <sup>54</sup> and suspension of privilege as CBW operator.

**b. For other CBWs**

61-89 days before expiration of the validity period of Authority to Operate	Php150,000.00
31-60 days before expiration of the validity period of Authority to Operate	Php200,000.00
1-30 days before expiration of the validity period of Authority to Operate	Php250,000.00 <sup>55</sup> and suspension of privilege as CBW operator.

Failure to submit the documents within the period prescribed under Section 5.6 of this CAO shall result to the closure of the CBW. However, the CBW operator may still reapply as new applicant.

**8.4. Late Re-Exportation under Section 5.14.3 of this CAO.**

**a. Up to six (6) months — 2% per month of the collectible duties and taxes counted from the date of expiration of the bond to date of actual exportation.**<sup>56</sup>

**b. Beyond six (6) months — Penal amount of the bond in addition to the 2% per month of the collectible duties and taxes from the date of expiration of the bond to date of actual exportation.**<sup>57</sup>

<sup>53</sup> cf. CAO No. 1-2009, Title V, Section 5.6.

<sup>54</sup> cf. CMTA, Title XIV, Chapter 1, Section 1430.

<sup>55</sup> cf. CMTA, Title XIV, Chapter 1, Section 1430.

<sup>56</sup> cf. CAO No. 5-91, Section II, (1a).

<sup>57</sup> CAO No. 5-91, Section II, (1b).

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**8.5.** Late submission of documents such as proof of re-exportation or authority to cancel bonds issued by the Commissioner and such other documents required for reconciliation or liquidation of raw materials, liquidation of entries or cancellation of re-export or surety bonds.<sup>58</sup>

1-30 days from expiration of the bond	Php1,000.00
31-60 days from expiration of the bond	Php2,000.00
61-90 days from expiration of the bond	Php3,000.00
91-120 days from expiration of the bond	Php4,000.00
121-150 days from expiration of the bond	Php5,000.00
151 to 180 days from expiration of the bond	Php6,000.00
Beyond six (6) months from expiration of the bond	Penal amount of the bond

**8.6.** Without prejudice to other actions that the Bureau may file against the importer or surety company for breach of bond or take action on the importation pursuant to the CMTA, the provisions on existing regulations on fines, penalties, or surcharges shall be applied on erring importers or warehouse operators.

**8.7.** The penalties provided in this CAO shall be without prejudice to the criminal and other liabilities imposed under the CMTA and other laws.

**Section 9. Non-impairment Clause.** Any existing contracts of private operators with concerned government agencies and regulatory bodies, such as but not limited to the Philippine Ports Authority (PPA), Subic Bay Metropolitan Authority (SBMA), Phividec Industrial Authority (PIA) and their respective affiliates and subsidiaries, including the powers and privileges already granted by virtue of such contracts, shall not be impaired or adversely affected.

**Section 10. Transitory Provisions.** The Commissioner shall, without prejudice to all the rights, conditions, and obligations already acquired or vested prior to the effectivity of this CAO, cause the re-evaluation, reclassification and reorganization of all existing CBWs to ensure compliance with the requirements and conditions specified in this CAO.

This notwithstanding, CBWs already existing and given Authority to Operate by the Bureau prior to the effectivity of this CAO are required to comply with all the administrative and reportorial requirements set forth in this CAO after six (6) months from effectivity of this CAO.

<sup>58</sup> cf. CAO No. 5-91, Section II, (2a).

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**Section 11. Periodic Review.** Unless otherwise provided, this CAO shall be reviewed every three (3) years and be amended or revised, if necessary.

**Section 12. Repealing Clause.** All other rules and regulations issued by the Bureau which are inconsistent with this CAO are deemed repealed or modified accordingly.

**Section 13. Separability Clause.** If any part of this CAO is declared unconstitutional or contrary to existing laws, other parts not so declared shall remain in full force and effect.

**Section 14. Effectivity.** This CAO shall take effect thirty (30) days after its publication at the Official Gazette or a newspaper of national circulation.

The Office of National Administrative Register (ONAR) of the UP Law center shall be provided three (3) certified copies of this CAO.



**REY LEONARDO B. GUERRERO**

Commissioner of Customs

AUG 05 2019



BOC-02-00283

Approved:



**CARLOS G DOMINGUEZ**

Secretary of Finance

AUG 27 2019



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**Informational Section.** As the title denotes this section only provides information and does not give rise to any substantive or formal rights or obligations.

**History.**

- CAO No. 1-2009. Revised Rules and Regulations for the Establishment, Operation, Supervision and Control of Customs Bonded Warehouse.
- CAO No. 02-91. Role and Regulation for the Establishment, Operation, Supervision and Control of CBW
- CMO No. 39-91. Rules and Regulations Implementing CAO 02-91 for the Establishment, Supervision and Control of CBW

**Related Policies.**

- Tariff and Customs Code of the Philippines, Sections 1901 to 1909
- CAO No. 03-2007. Amendments to CAO 4-96 (Creation Of CBWD)
- CAO No. 07-2003. Establishment Of Industry – Specific Customs Bonded Warehouse Servicing the Semi -Conductor and Electronics Industry and the Rules and Regulations Governing Its Operations
- CAO No. 03-2003. Establishment, Operation And Control Of Special Customs Bonded Conversion Facility
- CAO No. 07-2002. Establishment of Industry-Specific CBW's and The Rules and Regulations Governing Its Operations
- CAO No. 05-2002. Rules And Regulations In The Importation Of Articles Through The Customs Bonded Trading Warehouse
- CAO No. 04-96. Creation Of Common Bonded Warehouse Division, POM
- CAO No. 02-79. Rules And Regulations For The Establishment, Operation, Supervision and Content of Bonded Manufacturing Warehouse
- CAO No. 13-77. Prescribing Rules And Regulations For The Establishment, Operation, Supervision and Control Of Bonded Manufacturing Warehouses
- CMO No. 24-2008. Monitoring The Specific Description of Articles In The List of Importable Materials Of Customs Bonded Warehouses
- CMO No. 09-2008. Addendum to CMO 7-2008 Amending CMO 17-2005 On The Moratorium on Approvals to Establish/Operate of Dock CY-CFS, Customs Public, Private Bonded Warehouses, Common Bonded Warehouses and Other Non-Manufacturing Bonded Warehouses/Facilities.
- CMO No. 19-2005. Renewal of Licenses of CBWs.
- CMO No. 03-2003. Issuance of Clearance to Customs Bonded Warehouse
- CMO No. 02-2003. Rules And Regulations In The Administrative Proceedings On The Closure of Bonded Warehouse As Implemented in CAO 2-91 and CMO 39-91
- CMO No. 06-2000. Creation Of Bonded Warehouse Committee to Implement The Provisions under CAO 2-91 and CMO 39-91
- CMO No. 36-98. Monitoring Of Warehousing Operations
- CMO No. 95-91. Amendment To Sec 11.1.2 And 11.3.1 Of CMO 39-91
- CMO No. 71-91. Amendment to CMO 95-90 (Annual Supervision Fee)
- CMO No. 36-91. Uniform Procedure In The Liquidation Of Warehousing

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Admin Officer I  
Cebu City, Philippines

- CMO No. 18-91. Entries and Cancellation of Bonds  
Deadline for Filing of Application For Renewal Of The Authority/License to Operate A CBW
- CMC No. 253-91. Renewal Of License To Operate A Bonded Manufacturing Warehouse under RA 3137 Approved By GTEB

**Webpage, Forms, Handbooks and other References.**

- RA 9501, Magna Carta for Micro, Small and Medium Enterprises
- Revised Kyoto Convention (RKC)
- World Customs Organization (WCO) Safe Framework
- RA 9282, An Act Expanding The Jurisdiction Of The Court Of Tax Appeals (CTA), Elevating Its Rank To The Level Of A Collegiate Court With Special Jurisdiction And Enlarging Its Membership, Amending For The Purpose Certain Sections Or Republic Act No. 1125, As Amended, Otherwise Known As The Law Creating The Court Of Tax Appeals, And For Other Purposes

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Admin Officer I  
CRMD-Printing Unit