



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
Office of the Commissioner

June 8, 1990

CUSTOMS MEMORANDUM
ORDER NO. 39-90

TO : Bureau Directors/District Collectors
Division Chiefs
and All Others Concerned

SUBJECT : CLOSURE OF CUSTOMS BONDED WAREHOUSE

I. OBJECTIVE:

To facilitate the closure of Customs bonded warehouse.

II. GROUNDS FOR CLOSURE:

A. Customs bonded warehouse maybe closed by the District Collector of Customs, for any of the following grounds:

1. For filing on application for license to operate (new or renewal) found to contain false information.
2. For being inactive, for at least one continuous year, i.e. no importation, or if there is such, no corresponding legal withdrawal of imported goods or exportation of finished goods.
3. For violation of Customs rules and regulations.
4. Upon written application of the operator.

III. CLOSURE ORDER

Upon finding of the existence of any of the grounds for closure aforesated the District Collector of Customs shall issue a closure order per format shown in Annex A hereof.

IV. OPERATIONAL PROCEDURES:

1. Upon the issuance by the District Collector of the closure order, the Chief of the Warehousing Inspection Division shall immediately effect the closure of the concerned CBW by sealing the same and put it under guard on a twenty four hours basis at the operator's expense.
2. Upon receipt of the closure order, the CBW operator concerned shall immediately surrender the books, records and other documents

CMO-39-90

-2-

relative to and required for the operation of the CBW to the Chief of the CBW Division concerned.

3. The Chief of the CBW Division concerned shall immediately cause a complete inventory of all imported articles/raw materials, goods-in-process, finished products. The inventory should indicate, among others, the corresponding entries (numbers and year series).

4. The Chief of the CBW Division concerned shall likewise cause the determination of the extent of the accountability/ liability of the CBW Operator.

5. All goods inventoried in the CBW shall be transferred to the security warehouse of the Bureau of Customs unless in the meantime the same are sold at public auction and/or duties, taxes and other charges are paid thereon. Pending transfer to the security warehouse, the expenses for the round-the-clock underguarding and storage of the goods at the CBW shall be for the account of the concerned CBW operator.

6. Immediately upon closure, no warehousing fee shall be collected but the fees already collected shall not be refunded. The Customs Warehouseman, if there be one assigned, may be re-assigned where his services are needed.

7. The payment by the CBW operator of his secondary accountability/ liability shall be without prejudice to any other liability, administrative, criminal or otherwise, which shall subsist.

V. REPEALING CLAUSE:

All Customs Orders and/or Circulars inconsistent with this Order are hereby repealed/amended or modified accordingly.

VI. EFFECTIVITY CLAUSE:

This Order shall take effect immediately.

Salvador M. Mison
SALVADOR M. MISON
Commissioner

JUN 15 1990

3

of the CBW Division concerned.

3. The Chief of the CBW Division concerned shall immediately cause a complete inventory of all imported articles/raw materials, goods-in-process, finished products. The inventory should indicate, among others, the corresponding entries (numbers and year series).

4. The Chief of the CBW Division concerned shall likewise cause the determination of the extent of the accountability/ liability of the CBW Operator.

5. All goods inventoried in the CBW shall be transferred to the security warehouse of the Bureau of Customs unless in the meantime the same are sold at public auction and/or duties, taxes and other charges are paid thereon. Pending transfer to the security warehouse, the expenses for the round-the-clock underguarding and storage of the goods at the CBW shall be for the account of the concerned CBW operator.

6. Immediately upon closure, no warehousing fee shall be collected but the fees already collected shall not be refunded. The Customs Warehouseman, if there be one assigned, may be re-assigned where his services are needed.

7. The payment by the CBW operator of his secondary accountability/ liability shall be without prejudice to any other liability, administrative, criminal or otherwise, which shall subsist.

V. REPEALING CLAUSE:

All Customs Orders and/or Circulars inconsistent with this Order are hereby repealed/amended or modified accordingly.

VI. EFFECTIVITY CLAUSE:

This Order shall take effect immediately.

Salvador M. Mison
SALVADOR M. MISON
Commissioner

JUN 15 1982

CUSTOM MEMORANDUM ORDER
NO. 39-1890

Republic of the Philippines
Department of Finance
Bureau of Customs
Manila

In the matter of Closure of

CBW No. _____,

Closure Case No. _____

_____, Operator

ORDER

Pursuant to CMO _____, and in view of the violation(s) by
the operator of CBW No. _____ committed as follows:

the Chief, Warehousing Inspection Division is hereby directed to effect
closure of said CBW by sealing the same to prevent illegal withdrawal of
any imported articles stored therein and to protect the interests of the
government. He is likewise directed to put the said CBW under guard on a
twenty-four hours basis at the operator's expense.

Upon receipt of this order, the operator shall immediately
surrender the books, record and other documents relative to and required
for the operation of the CBW to the Chief of the CBW Division concerned.

All other operational procedures provided in CMO No. _____
shall be complied with.

Let copies of this Order be furnished to all parties concerned.

SO ORDERED.

District Collector
Port of Manila