



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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Date APR 20 2023

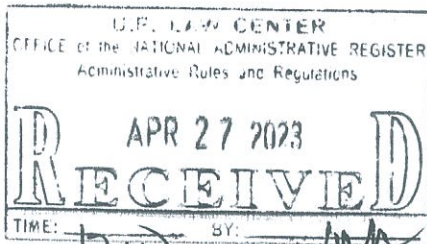
CUSTOMS MEMORANDUM ORDER (CMO) NO. 09-2023

SUBJECT: AMENDMENT TO ANNEX "B" OF CMO NO. 19-2022 ENTITLED "IMPLEMENTATION OF THE ELECTRONIC ZONE TRANSFER SYSTEM (E-ZTS) FOR THE INTER-ZONE TRANSFER OF GOODS BETWEEN PEZA-REGISTERED ENTERPRISES (PREs)"

Be it known to the public that Annex "B" of CMO No. 19-2022 shall be amended accordingly as attached.

The said Annex shall contain the format and content of the General Transportation Surety Bond (GTSB) for compliance to facilitate the transport, conveyance, and delivery of the ecozone goods for transfer by the Principal PEZA-registered enterprise to a Partner PEZA-registered enterprise located in another PEZA zone.

This Order shall take effect immediately.



BIENVENIDO Y. RUBIO
Commissioner



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MARGARET G. MANALAYSAY
Administrative Officer V

ANNEX B

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

SURETY BOND

GTSB Number

Pursuant to BOC – PEZA Joint Memorandum Order (JMO) No. 02-2015

KNOW ALL MEN BY THIS PRESENTS:

That I/We _____
located at _____
as PRINCIPAL and _____ (Bonding Company),
a corporation duly organized and existing under and by virtue of laws of the Republic
of the Philippines, as SURETY are held firmly bound unto the GOVERNMENT OF THE
REPUBLIC OF THE PHILIPPINES, in the sum of PESOS:

(Php _____),
Philippine Currency, following the formula for said computation provided under JMO
No. 2-2015 for the payment of which sum, we bind ourselves, our heirs,
administrators, successors and assigns, jointly and severally, firmly by this presents.

Whereas the above-bounded Principal is duly registered with the Philippine
Economic Zone Authority (PEZA) and will, from time to time between the date hereof
transfers ecozone goods acquired with tax and duty free incentives and/or zero VAT,
from its ecozone's facility for the account of its Partner PEZA-registered enterprise
located in another PEZA zone, for use in its PEZA registered activities, provided said
transfer of ecozone goods is covered by a valid PEZA Letters of Authority (LOAs) and
forming an integral part of the bond;

Whereas, such ecozone goods acquired with PEZA incentives may be exempt
from payment of customs duties, and internal revenue taxes pursuant to Republic Act
No. 7961, as cleared/released for transfer to partner PEZA-registered enterprises
located in another PEZA zone;

Whereas, there is no need for police escort or underguarding from the PEZA
and Bureau of Customs (BOC) and the use of PEZA/BOC Boatnote. The form of security
is determined as a General Transport and Security Bond (GTSB) to protect against
the possible loss of customs duties, internal revenue taxes and other charges due
arising from the loss, damage, theft, and/or diversion after clearance/release at the
PEZA Enterprise Assistance Division of the above-bounded Principal located at the
PEZA Economic Zone in accordance with the regulations prescribed by the Bureau of

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Administrative Officer

Customs and/or the Philippine Economic Zone Authority, especially pursuant to the BOC-PEZA Joint Memorandum Order No. 02-2015 and its implementing regulations;

Whereas, to facilitate the transport, conveyance, and delivery of the above-described ecozone goods for transfer by the Principal PEZA-registered enterprise to a Partner PEZA-registered enterprise located in another PEZA zone, the General Transport Surety Bond (GTSB) is required to be posted with the Customs Collector at the Enterprise Assistance Division of the particular above-bounded Principal and to protect the interest and revenue of the government.

Whereas only goods within the allowable value of the GTSB will be allowed for transfer, and should the duties and taxes due on the goods for transfer exceed the allowable value of the GTSB, additional GTSBs shall be posted for the subject transfer following the computation formula under JMO No. 2-2015.

NOW, THEREFORE, if the Principal shall well and truly perform and fulfill all the undertakings, covenants, terms, conditions and agreements stipulated in said BOC-PEZA JMO No. 2-2015 as above stated, and all its amendments, or in default thereof, payment to the Bureau of Customs the liquidated damages plus the customs duties, internal revenue taxes and other charges due on transfer/delivery concerned together with all costs, charges, and delivery for any cause or reason whatsoever, then the herein bonding company shall be released from the obligation; otherwise, it shall remain in full force and effect. Provided that, the Bureau of Customs and the Philippine Economic Zone Authority for whatever reason shall not be held accountable for any loss or damages arising from the non-delivery or transport of the above-described ecozone goods to the destination PEZA zone.

Obligations under this bond may be accepted within one (1) year from the date of issuance. Notice of claims against this bond must be given the surety company within thirty (30) days from commission of the breach.

WITNESS OUR HANDS AND SEAL, on this _____ day of _____ at _____ Philippines.

Principal
By: _____

By: _____

Approved: _____

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Margaret G. Manalaysay
MARGARET G. MANALAYSAY
Administrative Officer V