



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

October 1, 1991

CUSTOMS MEMORANDUM ORDER  
No. 85-91

To: All District/Port Collectors  
All Service/Division Chiefs  
and All Others Concerned

Subject: Authority for return shipments of bonded  
raw materials and accessories

Section 1 - OBJECTIVES:

- 1.1 To streamline the procedure and documentary requirements concerning return shipments of imported raw materials and accessories.
- 1.2 To expedite the return shipments of imported/bonded raw materials and accessories.

Section 2 - GENERAL PROVISIONS:

- 2.1 Bonded manufacturing warehouse operators may request for re-shipment of raw materials and accessories to its foreign supplier in cases where they are defective, sub-standard or not in accordance with the given specification. Likewise, return shipment may be allowed if the corresponding export order has been cancelled and the said raw materials are no longer required for production.
- 2.2 Clearance to re-ship must be requested from the District/Port Collector thru the Operating Division and shall take effect within the prescribed period of re-exportation.

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- 2.3 Unless directed by the Commissioner or the District Collector, raw materials and accessories shall no longer be spot checked by CHS or other offices of the Bureau of Customs.
- 2.4 In case of textile and related accessories, request for re-shipment shall be approved by GTEB.
- 2.5 Members of common bonded manufacturing warehouse shall file the request to re-export thru the operator of CBMW.

Section 3 - OPERATIONAL PROCEDURES:

- 3.1 The procedure prescribed under Section 111.1.3 of CMO 39-91 shall be followed and applied in the exportation of raw materials approved for re-shipment.
- 3.2 In case of textile and related accessories, aside from the documents required in support of the export declaration, the operator shall also submit an approval from the GTEB.

Section 4 - REPEALING CLAUSE:

- 4.1 All Customs Memoranda inconsistent herewith are hereby modified, amended and/or repealed accordingly.

Section 5 - EFFECTIVITY CLAUSE:

- 5.1 This Order shall take effect on October 2, 1991.

*Salvador M. Mison*  
SALVADOR M. MISON  
Commissioner