



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

November 22, 1991

CUSTOMS MEMORANDUM ORDER  
NO. 94-91

TO: ALL DIRECTORS OF SERVICES  
COLLECTORS OF CUSTOMS  
CHIEFS OF DIVISIONS  
OPERATORS OF BONDED WAREHOUSES  
CUSTOMS BROKERS AND OTHERS CONCERNED

SUBJECT: PROCEDURE IN THE PROCESSING OF  
WAREHOUSING ENTRIES UNDER THE  
CONCEPT OF "ONE-STOP SHOP PROCESSING."

1. OBJECTIVES

- 1.1 To effectively implement the provision of CAO No. 2-91 and CMO No. 39-91 in relation to the processing of warehousing entry;
- 1.2 To process warehousing entry under the concept of "one-stop shop processing" thereby reducing the number of signatories and avoiding unnecessary physical movement of documents from one office to another; and
- 1.3 To hasten processing of warehousing entry.

2. COVERAGE

- 2.1 The procedure herein provided on warehousing entry shall apply to all importations under the provisions of Sections 1909-1909 and 2001-2004 of the Tariff and Customs Code of the Philippines; and

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- 2.2 It shall also apply to Executive Order No. 537 as amended by Executive Orders No. 823 and 952 on Garments and Textile Export Board, PD No. 1419 on Multi-National Regional Warehousing, LOI No. 1040 and PD No. 1646 on Customs Bonded Trading Warehousing and EO No. 992 on Common Bonded Warehousing.
- 2.3 As far as practicable, this Order shall apply to all collection districts and the functions herein described shall be performed by their equivalent units.

### 3. COMPOSITION

- 3.1 The Customs warehouse operating divisions, i.e. the Miscellaneous Manufacturing Bonded Warehouse Division (MMBWD), the Garment and Textile Manufacturing Bonded Warehouse Division (GTMBWD), and the Public and Private Bonded Warehouse Division (P/PBWD), shall be the situs and core of the processing of warehousing entry under this Order.
- 3.2 The personnel performing the functions of entry processing, bonds processing and appraisal and examination of goods to be assigned at the operating divisions shall come from the Entry Processing Division, Bonds Division and the Warehouse Assesment Division, respectively.
- 3.3 All Customs personnel from EPD, Bonds Division and WAD assigned at the operating division shall be under the direct supervision and control of the chief of the operating division concerned.

#### OPERATIONAL PROCEDURES AT THE OPERATING DIVISIONS CONCERNED (MMBWD, GTMBWD, P/PBWD)

### 4. LODGEMENT OF ENTRY

- 4.1. The consignee/broker shall lodge the accomplished warehousing entry together with the pertinent import documents at either the MMBWD, GTMBWD or P/PBWD, where the concerned bonded warehouse is registered. It shall be accepted by the representative of EPD.

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- 4.2 The EPD representative shall check and verify the genuineness of the documents submitted and determine if they are registered with the concerned operating division.
- 4.3 If the import documents are in order, the EPD representative shall number the entry with bold (pentel) pen. Numbering shall be done consecutively using a device to be supplied for this purpose. The number should be given the prefix "M" for MMBWD entries "G" for GTMBWD entries and "P" for P/PBWD entries. If there is a perforating machine, the same shall be used.
- 4.4 The EPD representative shall transmit the original copy of the warehousing entry to the Bonds Division representative and retain the BIR copy for submission to EPD for posting and cross-checking against the manifest filed at the EPD. In case of discrepancy, the attention of the operating division shall be called by the EPD.
- 4.5 The BIR copy shall be forwarded to the EPD before 9:00 a.m. of the following working day.
- 4.6 The required logbooks for entry processing purposes shall be maintained.

## 5. BONDS PROCESSING

- 5.5 Charge slips for each importation shall be secured by the importer from the representative of the Bonds Division prior to the lodgement of the entry for purposes of control.
- 5.2 Upon receipt of the original working copy of the warehousing entry, the Bonds Division representative shall verify the sufficiency of bonds posted for each entry and put on record the following:
  - a) Name of Surety Company
  - b) Bond No.
  - c) Amount of Bond
  - d) Expiry Date of Bond

*James M. Wilson*

5.3 The Bonds Division representative shall maintain a record of the daily balance of the chargeable bonds for each importer.

5.4 The original of the charge bond sheets, including the charge slips, shall be forwarded by the BD representative to the Bonds Division before 9:00 a.m. of the next working day. This is for recording, indexing and safekeeping of records.

## 6. CUSTOMS APPRAISAL AND EXAMINATION

6.1 The original working copy of the warehousing entry shall be assigned to a Customs Operations Officer III coming from a Common Pool of COO III from the Warehousing Assessment Division who shall appraise and examine the shipment. The appraisal/examination return shall be coursed thru a Pool of Customs Operations Officers IV, working along specialized lines, for review.

6.2 In case of discrepancy or irregularity found in the shipments, the Chief of WAD shall take appropriate action.

## 7. ACCOUNTS RECORDING AND MONITORING

7.1 The Account Officer of the operating division concerned shall record in the logbook of accounts all data appearing in the warehousing entry and the warehousing permit.

7.2 The Account Officers shall transmit the original working copy of the warehousing entry and its supporting documents to WDRD for safekeeping.

## 8. TRANSFER OF GOODS FROM PIERS TO CBWS

8.1 The Wharfinger, upon receipt of the processed warehousing permit from the official messenger of the operating division, shall cause the transfer of the shipment to the concerned bonded warehouse.

*Jawad M. Kishor*

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9. SECURITY OF SHIPMENT

- 9.1. Upon receipt of the shipment, the Customs Warehouseman shall ascertain that the seal or padlock/s placed thereon is/are in order. Any sign of tampering shall before receipt, be noted down on the corresponding boatnote. The same shall be reported in writing to the Division Chief of the operating division, copy furnished the Piers and Inspection Division.
- 9.2. The Customs Bonded Warehouse personnel assigned shall not remove the seal/s or padlock/s of the container/s transferred without the presence of the COO III assigned to conduct the examination thereof.
- 9.3. Shipments shall not be allowed to be withdrawn, transferred or released for production unless the proper examination and appraisal shall have been conducted and the appropriate entries and/or withdrawal permits thereof have been completely processed, or duties and taxes have been paid.

10. REPEALING CLAUSE

Customs Memorandum Order No. 17-89 and/or rules and regulations inconsistent herewith are deemed repealed or modified accordingly.

11. EFFECTIVITY

This Order shall take effect Nov 22, 1991

*Salvador M. Mison*  
SALVADOR M. MISON  
Commissioner