



REPUBLIC OF THE PHILIPPINES
Department of Finance
BUREAU OF CUSTOMS
1099 Manila

May 8, 2006

Customs Memorandum Order

No. 15-2006

**TO: All District/Port Collectors
Service/Division/Section Chiefs
All Others concerned**

SUBJECT: Mandatory submission of written clearance from the resident Collector of Customs assigned at PEZA/FREEPORT Zone concerned as Port of destination for transshipment cargoes and/or for bonded articles subject of a constructive exportations and bond liquidation.

Effective immediately and in order to protect the interest of the government against abuses in the exercise or utilization of the privilege in the **transshipment of goods** from one port to another and using **PEZA/Free port Zone** as conduits for smuggling of bonded articles transferred from **Customs Bonded Warehouses**, all application for authority to transfer of these nature shall be processed, subject, however to prior submission of a duly notarized certification/permission from the Collector of Customs assigned at the particular EPZA/Free Port Zone as the port of destination, to serve as basis for cargo clearance and to prove that the consignee is existing and actively operational.

Likewise, to prevent circumvention of customs laws, rules and regulations through anomalous scheme of manipulating exportations of finished products or diversion of bonded materials and ensure appropriate documentation control, monitoring and accounting of goods transferred under constructive exportation to locators within the zone as provided under CMO 39-91, **liquidation of entry and subsequent cancellation of bonds** shall not be allowed without the duly notarized clearance from the resident Collector of Customs of the port of destination that these transactions were legitimate and provide as conclusive proof that the these duty and tax free materials were received and accounted for the consignees' export requirements.

For strict Compliance.

NAPOLION L. MORALES
Acting Commissioner



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Napoleon L. Morales