



23 May 2008

**CUSTOMS ADMINISTRATIVE ORDER**

NO. 4-2008

**SUBJECT : Non-Importation of Resin Through the Bonded Warehouse System**

I. OBJECTIVES:

There is a need to immediately curtail if not eliminate the utilization of the bonded warehouse system as a conduit for the smuggling of resin.

II. GENERAL PROVISIONS:

Pursuant to the recommendations made to, and approved by Her Excellency the President, the importation of resin through warehousing shall no longer be allowed.

III. OPERATIONAL PROVISIONS:

1. The concerned District/Port Collectors and Chiefs of the Operating Divisions or equivalent Units/Offices shall inform the respective bonded warehouses under their jurisdiction that resin as an importable material shall no longer be allowed to be imported and entered through the warehousing scheme.
2. Refund or drawback, under Section 106 of the TCCP, of duties paid on the imported resin as an importable material may, however, be availed of upon proof that the imported article was utilized for the manufacture/processing of the articles exported.
3. The Commissioner of Customs shall issue rules and regulations for the effective implementation of this Order.

IV. REPEALING CLAUSE:

All other customs rules, regulations and issuances or parts thereof inconsistent with this Order are hereby deemed modified/repealed accordingly.

V. EFFECTIVITY:

This Order shall take effect immediately fifteen (15) days after publication.

**NAPOLEON D. MORALES**  
Commissioner



APPROVED:

  
**MARGARITO B. TEVES**

Secretary of Finance

Date: \_\_\_\_\_

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