



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

05 October 1998

CUSTOMS MEMORANDUM ORDER

No. 36-98

To : The Deputy Commissioners
The Service Chiefs
The District Collectors of Customs
All Other Office / Unit Heads
All Others Concerned

Subject : Monitoring of Warehousing Operations

For a more systematic and effective monitoring of the operations of Customs Bonded Warehouses (CBW), the Office of the Deputy Commissioner, Intelligence and Enforcement Group (IEG), is hereby designated as the lead investigating office involving warehousing operations. Accordingly, all concerned offices are required to coordinate with IEG and to make available pertinent office records regarding entries, withdrawals, re-exportations and liquidation of warehousing entries, as well as statement of accountabilities, if any. Authority to issue Mission Order (MO) is likewise delegated to said Office in the furtherance of this objective.

All other orders inconsistent herewith are deemed revoked and / or modified accordingly.

This order shall take effect immediately.


PEDRO C. MENDOZA, JR.
Commissioner

DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
PORT OF MANILA

October 20, 1998

CUSTOMS MEMORANDUM ORDER
NO. 36-A-98

TO : The Deputy Commissioners
The District Collectors of Customs
The Deputy Collectors for Operations
Service Chief, CIIS and ESS
All Others Concerned

SUBJECT : Implementing guidelines for CMO 36-98 on the Monitoring of
Warehousing Operations.

I. OBJECTIVE

- 1.1 To protect the interest of the government as well as the operator of Customs Bonded Manufacturing Warehouses, Accredited Members/End Users of Customs Common Bonded/Trading Warehouse respectively and their Subcontractors.
- 1.2 To provide a smooth, orderly and efficient system of conducting Audit/Inventory by virtue of Mission Orders.

II. OPERATIONAL PROVISIONS

- 2.1 All Mission Orders shall be forwarded to the Office of the Commissioner for authentication and dry seal;
 - 2.2 Missions orders for audit/inventory must emanate from the Office of the Commissioner;
 - 2.3 Mission Orders for investigation and information build-up in cases of illegal withdrawal, diversion or transfers shall emanate from the Office of the Deputy Commissioner (IEG);
 - 2.4 Submission of Report. - The Team must submit a report within five (5) days from the completion of the mission.
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2

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III. TRANSITORY PROVISIONS

All bonded warehouses that have been previously audited during the 3rd quarter period (covering the months of July to September) of the current year shall be excluded from audit unless outright violations against the provisions of the TCCP have been committed by the CBW concerned.

IV. REPEALING CLAUSE

All orders, rules and regulations inconsistent herewith are deemed revoked and/or modified accordingly.

V. EFFECTIVITY CLAUSE

This order shall take effect immediately.


PEDRO C. MENDOZA, JR.
Commissioner