



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

NOV 22 1991

Customs Memorandum Order

No. 95-91

To: All District/Port Collector
Service/Division Chiefs
Others Concerned

Subject: Amendment to Sections II.1.2 and II.1.3.1 of CMO 39-91

I. Sections II.1.2 and II.1.3.1 of CMO 39-91 are hereby amended to read as follows:

II.1.2. Requirements for accreditation of subcontractor

A firm may be accredited as a subcontractor of a bonded manufacturing warehouse by filing an application with the Collector of Customs having jurisdiction over the warehouse accompanied with the following documents:

1. A photocopy of the SEC Certificate of Registration, Articles of Incorporation and By-laws. In case of partnership or single proprietorship, the Certificate of Registration with the Bureau of Domestic Trade.
2. Audited or Interim Financial Statement for the last two years immediately preceding the date of application. (Preferably a copy submitted to the BIR)
3. Applicant's Income Tax Return for the last two years immediately preceding the date of application. If a corporation or partnership, in addition, the income tax return of the majority stock holders/partners during the same period. (Not applicable to new corporation or partnership).
4. Service agreement.

II.1.2.1 Inspection of the proposed factory maybe dispensed with pro-
the operator of the bonded manufacturing warehouse in conform-
mity with the subcontractor submits a notarized waiver
(Annex "A") that it will not claim for abatement under Sec.
1704 in case of loss, injury, damage or destruction of the
raw materials, accessories or finished articles of whatever
cause, occurrence or circumstance, natural or man-made.
Instead duties and taxes shall immediately be paid equivalent
to the materials, accessories or finished articles lost,
injured, damaged or destroyed.

CMO 95-91

2

II.1.2.2. The clearance required from other offices in the Bureau is hereby abolished.

II.1.3.1 Requirements for accreditation for membership to a Common Bonded Manufacturing/Trading Warehouse.

A person, natural or juridical, who is an export producer may apply for membership to a common bonded manufacturing/trading warehouse by filing an application with the District Collector of Customs having jurisdiction over the warehouse accompanied with above documents and in addition the following:

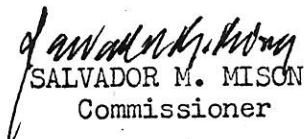
1. List of raw materials to be imported.
2. Formula of manufacture certified by the Industrial Technology Development Institute. In case of garment, the formula approved by GTEB.
3. Brochure or label of products to be manufactured.

II.1.3.2. Inspection of the proposed factory maybe dispensed with provided the operator of the common bonded manufacturing/trading warehouse in conformity with the prospective member submits a notarized waiver (Annex "A") under the same condition as in Section II.1.2.1 hereof.

II.1.3.3 The clearance required from other offices in the Bureau is hereby abolished.

II. Effectivity:

This Order shall take effect on NOV 28 1991.


SALVADOR M. MISON
Commissioner

CMO-95-91

3

Annex "A"

WAIVER OF SECTION 1704 (d) OF THE TARIFF AND CUSTOMS
CODE OF THE PHILIPPINES, AS AMENDED

The Bureau of Customs
Port Area, Manila

Gentlemen:

The undersigned Operator CBW NO. _____ a _____
and _____ applicant for accreditation as a _____
do hereby make manifest that we are waiving any claim for abatement
in case of loss, injury, damage or destruction of the raw materials,
or finished articles of whatever cause, occurrence or circumstance, na-
tural or man-made. Instead we bind ourselves to pay duties and taxes
due thereon immediately equivalent to the raw materials, accessories
or finished articles lost, injured, damage or destroyed.

Operator
(Signature over Printe Name)

Conforme: _____
Subcontractor/Member
(Signature over Printed Name)
Designation

Subscribed and sworn to before me this _____ day of _____.
Affiants exhibited their Residence Certificate as follows:

<u>Names</u>	<u>Res. Cert. No.</u>	<u>Issued on</u>	<u>Place of Issue</u>

Notary Public
My Commission Expires On _____

Doc. No. _____
Page No. _____
Book No. _____
Series of _____