



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

March 29, 1990

CUSTOMS MEMORANDUM ORDER  
NO. 27-90

To: All Collectors of Customs  
Chief, Enforcement & Security Service  
Chief, Customs Intelligence Investigation Service  
Chief, Garment & Textile Manufacturing Bonded  
Warehouse Division  
Miscellaneous Manufacturing Bonded  
Warehouse Division  
Public & Private Bonded Warehouse Division  
Warehousing Inspection Division  
All Bonded Warehouse Operators  
All Others Concerned

In view of reported abuses committed in the matter of inspecting the premises and records and documents of customs bonded warehouses, the following instructions are hereby issued:

1. All operators of duly licensed customs bonded warehouse are directed to keep and maintain at all times a logbook to register the name, identification card and signature of any customs personnel who visits the warehousing premises to examine and/or inspect the same or any of its records, the authority/mission order of said inspector, the day and time of the visit, and such other information as may be necessary to establish the manner by which the inspection/examination was conducted. Graphically, the logbook shall include the following entries:

Name/ID No.    Mission Order No.    Date/Time    Signature    Remarks

*Salvador M. Morison*

*CMD-27-1990*

2. No customs personnel shall be allowed to inspect/examine the premises and records of any customs bonded warehouse unless armed with a written Mission Order duly signed by the District Collector of the Port having jurisdiction over the bonded warehouse to be inspected, or by the Commissioner of Customs.
3. The customs inspector concerned shall present the original of his Mission Order and furnish the Bonded Warehouse Operator with a copy thereof; show his identification card; and affix his signature in the logbook mentioned in paragraph 1 hereof.

**Any violation of this Order shall be dealt with severely.**

**Any Customs Memorandum Order, Memorandum, Circular inconsistent herewith, is deemed repealed and/or modified accordingly.**

**This Order shall take effect on April 2, 1990.**

*Salvador M. Mison*  
**SALVADOR M. MISON**  
Commissioner