



Republic of the Philippines  
Department of Finance  
**Bureau of Customs**  
1099 Manila

April 21, 2005

CUSTOMS MEMORANDUM ORDER  
No. 19-2005

**SUBJECT: Renewal of Licenses of  
Customs Bonded Warehouses**

SECTION 1. To provide sufficient time and opportunity to process applications for Renewal or Accreditation of Licenses and to ensure uninterrupted effectivity of Licenses or Accreditations issued to Customs Bonded Warehouses (CBWs) and/or their Members, there is a need to define the terms of validity of licenses and/accreditation and establish clear timelines thereof.

SECTION 2. All applications for RENEWAL of Licenses or Accreditation of Customs Bonded Warehouses and/or their Accredited Members shall be filed at least 6 months before the expiration of the same.

SECTION 3. CBWs and/or their Accredited Members who fail to file renewal of Licenses and/or Accreditation at the required cut-off time of six (6) months before expiration date, shall be considered as closed at the end of the term and their accounts shall be liquidated upon .

SECTION 4. All CBWs with lapsed or expired licenses and/or accreditation shall be considered as new applicants and their applications for renewal treated as such.

SECTION 5. In any case, applications or renewal of licenses of CBWs and/or their members shall be subject to approval or clearance by the Commissioner of Customs.

SECTION 6. For purposes of compliance and monitoring, the Chairman, Bonded Warehouse Committee is hereby directed to furnish

this Office (Attn: Chief of Staff) a list of CBWs and its accredited members whose terms are going to expire within 6 months from this Order.

SECTION 7. Rules and regulations inconsistent with this Order are deemed repealed, revoked or modified accordingly.

SECTION 8. This Order takes effect immediately.

  
**ALBERTO D. LINA**  
Commissioner