



Republic of the Philippines
Department of Finance

Bureau of Customs
1099 Manila

16 May 2008

CUSTOMS MEMORANDUM ORDER

NO. 24-2008

SUBJECT: Monitoring the Specific Description of Articles in the List of Importable Materials of Customs Bonded Warehouses

I. Objective:

This Order is issued to ensure proper description of importable goods and materials of all Customs Bonded Warehouses (CBWs) pursuant to Customs Administrative Order No. 8-2007 and the proper monitoring of the operation of CBWs.

II. Scope:

This Order shall apply to all Customs Bonded Warehouses, their members and end-user clients, among others, except CBWs in international airports operating like CY/CFS.

III. Operating Provisions:

1. The List of Importable Goods (LIG)/Statement of Raw Material Importation Requirements (SRMIR), once approved, is the basic document which specifies the goods/raw materials, including the corresponding volume and other details, that are authorized to be imported.
2. All Customs Bonded Warehouses (CBWs), their members and end-user clients, among others, shall ensure compliance with regard to the specific and proper description of each of their importable goods/materials in accordance with CAO No. 8-2007 including the corresponding AHTN thereof. No general description shall be allowed.
3. Henceforth, all applications for the establishment, renewal of licenses, amendment of the list of importable materials, increase/decrease in volume, etc., of CBWs, pursuant to CAO No. 2-91 and CMO No. 39-91, shall specify in the corresponding List of Importable Goods (LIG)/Statement of Raw Material Importation Requirements (SRMIR) the specific and proper description of each of their importable articles/materials in accordance with CAO No. 8-2007 including the corresponding AHTN thereof. Applications submitted contrary to the foregoing shall not be accepted by the Operating Division/Units and the District Collector for processing.
4. All existing Customs Bonded Warehouses (CBWs), their members and end-user clients, among others, even those whose licenses to

D

CAO 8-11

operate a CBW have been renewed, are required to comply with this requirement within thirty (30) days from the effectivity of this Order.

- 5. Importable articles/materials not so specifically described in the LIG/SRMIR in accordance with the foregoing shall be deemed to be in violation of CAO No. 8-2007 and the cargo shall be subjected to 100% examination, without prejudice to other applicable sanctions; and, further, shall not be entered under warehousing and therefore subject to payment of duties and taxes.
- 4. Further, only articles/materials listed in the approved LIG/SRMIR may be entered under the warehousing regime.
- 5. It should be noted that under EO No. 127, the different Operating Divisions/equivalent units, which are under the direct supervision and control of their respective District Collectors/Collectors, are mandated to perform the foregoing tasks. The Operating Division/Unit and the respective District Collector/Port Collector concerned shall therefore strictly ensure compliance hereto. In the event of any violation hereof, the responsible officer/s may be subjected to the corresponding administrative/criminal sanction.

IV. Repealing Clause:

All Orders inconsistent with the foregoing shall be deemed revoked and without effect.

V. Effectivity:

This Order shall take effect immediately.

NAPOLEON D. MORALES
Commissioner

