



CUSTOMS MEMORANDUM ORDER

No. 28-2008

20 June 2008

Subject: Non-importation of Resin Through the Bonded Warehouse System pursuant to CAO No. 04-2008

I. OBJECTIVES

- A. To immediately curtail, if not eliminate, the utilization of the Customs Bonded Warehouse (CBW) System as a conduit for the smuggling of resin;
- B. To effectively implement the provisions of CAO No. 04-2008 by providing a reasonable transition period.

II. SCOPE

This Order shall cover all shipments of resin entered through CBW falling under the Tariff Heading **39.01 to 39.14** of the Asean Harmonized Tariff Nomenclature (AHTN).

III. ADMINISTRATIVE PROVISIONS

- A. The concerned District/Port Collectors and Chiefs of the Operating Divisions of equivalent Units/Offices shall submit a list of CBWs utilizing resin as their importable material/s to the Office of the Commissioner, copy furnished the Office of the Deputy Commissioner for Assessment and Operations Coordinating Group (AOCG) for monitoring purposes.
- B. The Management Information System and Technology Group (MISTG) shall develop/install a system that shall provide automated rejection or non-acceptance of Warehousing Entry covering shipments of resin.

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IV. OPERATIONAL PROVISIONS

- A. The concerned District/Port Collectors and Chiefs of the Operating Divisions or equivalent Units/Offices shall inform the respective bonded warehouses under their jurisdiction that resin as an importable material shall no longer be allowed to be imported and entered through the warehousing scheme on 1 July 2008 **except those already in transit or already loaded at the immediate port of origin before said date.**
- B. For purposes of monitoring and verification, those shipments already in transit or already loaded at the immediate port of origin before 01 July 2008 which arrived after 01 July 2008 at the Philippine Ports shall be subject to clearance by the District Collector himself/herself without delegation to subordinate or lower customs officer/employee and upon the recommendation of the Operating Divisions or equivalent Units/Offices, copy furnished Head, VRIS-OCOM.
- C. Refund or drawback, under Section 106 of the TCCP, of duties paid on the imported resin as an importable material may, however, be availed of upon proof that the imported article was utilized for the manufacture/processing of the articles exported.

VI. ACCOUNTABILITY

It shall be the responsibility of the District/Port Collectors and Chiefs of the Operating Divisions or equivalent Units/Offices to check and verify the accuracy and truthfulness of B/Ls, specifically, the actual date of loading at the port of origin of the shipment submitted by the importer which arrived at the Philippines ports after 01 July 2008.

V. REPEALING CLAUSE

All Orders, Memoranda, Circulars or parts thereof inconsistent with this Order are deemed repealed and/or modified accordingly.

VI. EFFECTIVITY

This Order shall take effect on **01 July 2008.**

NAPOLEON MORALES
Commissioner

