



July 24, 2018

CUSTOMS MEMORANDUM ORDER (CMO)

No. 12 - 2018

TO: All Deputy Commissioners
All Directors and Division Chiefs
All District/Port Collectors
All Importers, Brokers, Exporters, Value-Added Service Providers and
Surety Companies
All Others Concerned

**SUBJECT: GUIDELINES FOR THE IMPLEMENTATION OF THE RE-EXPORT
BOND THRU THE AUTOMATED BONDS MANAGEMENT SYSTEM
(ABMS)**

OBJECTIVES:

1. To implement the Automated Bonds Management System (ABMS) on Re-Export Bonds in all Customs Ports.
2. To provide a detailed instruction to declarants, brokers, importers, Accredited Value-Added Service Providers (VASPs), surety companies and BOC personnel on the customs processes to be observed under the Re-Export Bond of the ABMS.
3. To reiterate previous related Memoranda and Circulars on the same subject.

SCOPE:

1. This Order shall apply to all bonding companies accredited pursuant to Customs Memorandum Order No. 22-2003.



GENERAL PROVISIONS:

1. REGISTRATION, ACTIVATION AND DE-ACTIVATION OF CPRS ACCOUNT OF SURETY COMPANIES:
 - 1.1. All Surety Companies accredited pursuant to CMO 22-2003 shall file a one – time registration with the Client Profile Registration System (CPRS) of the Electronic to Mobile (E2M) Customs System.

- 1.2. Pursuant to CMO 22-2003 and CMO 14-2012, the Collection Service shall cause the activation of the account of registered Surety Companies which are granted quarterly Authority to Transact Business as Surety (ATBAS) with the Bureau or de-activation thereof if the Surety fails to renew the same or when its application fails to meet the requirements of the Bureau.
2. FILING OF TEMPORARY IMPORT ENTRY DECLARATION:
 - 2.1. In the filing of Temporary Import Entry Declaration by the Importer only under the procedure 5300/000(5A) of Box 37 of the Import Entry Declaration for Re-export Bond as Terms of Payment (TOP) as provided in Annex A, CMC 115 – 2015 shall be used.
 - 2.2. The concerned Customs Examiner shall ensure that the proper code shall be used and the Temporary Import Entry Declaration is accompanied by the appropriate Tax Exemption Certificate (TEC) issued by the Department of Finance.
 - 2.3. Re-filing of entry and Re-export Bond, if Bond posted is insufficient, and/or any inconsistency on the entry.
3. FILING OF EXPORT ENTRY FOR LIQUIDATION OF RE-EXPORT BOND:
 - 3.1. Processing of Export Declaration as provided in Annex B of CMC 115-2015 shall be used.

EFFECTIVITY:

This Order shall take effect immediately.



Bureau of Customs
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