



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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OCOM Memo No. 144-2022

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MEMORANDUM

TO : The Deputy Commissioner, AOCG
The Director, POS-AOCG
All District Collectors
All Deputy Collectors for Operations
All Chiefs, PID or equivalent offices/units
All Chiefs, CCCD or equivalent offices/units
All Others Concerned

FROM : 
YOGI FILEMON L. RUIZ
Commissioner

NOV 28 2022



BOC-18-012050

SUBJECT : ACCREDITATION OF ALL CONTAINER YARD
DEPOTS FOR EMPTY CONTAINERS PURSUANT TO
CAO 9-2019 AS IMPLEMENTED BY CMO 18-2022 IN
RELATION TO CAO 8-2019 ON THE ADMISSION,
MOVEMENT AND RE-EXPORTATION OF
CONTAINERS

DATE : 10 November 2022

Under Section 6.1 of CAO 8-2019, all containers arriving, whether loaded or empty, shall be re-exported within ninety (90) days from the date of discharge of the last package from the carrying vessel, which period shall be based on the Inspector's Certificate of Last Cargo Discharge on file with the Bureau.

Considering that international shipping containers are granted only temporary admission in connection with the commercial operations of their owner-shipping lines and are not subject to payment of duties and taxes within ninety (90) days from the date of discharge of the last package unless the container itself is the subject of the importation, there is a need to monitor their movement and ensure that these containers are exported within the prescribed period, otherwise the same shall be subject to payment of the assessed duties and taxes due thereon.

Prior to their exportation for re-positioning abroad, empty containers are temporary stored at container yards or depots nominated by shipping lines where their respective containers may be returned.

Parenthetically, Section 3.5 of Customs Memorandum Order (CMO) No. 18-2022, defines a Container Yard as "a facility duly authorized to accept and store



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containers vans intended for international shipping, loaded or empty, for storage within the prescribed period. X x x x x x"

Further, container yards are Customs Facilities and Warehouse (CFW) which are considered as part of Customs Premises, thus under the supervision and control of the Bureau subject to conditions and regulations as may be imposed by the Bureau.

Thus, pursuant to CAO 9-2019 as implemented by CMO 18-2022, you are hereby directed to require all operators of container yards accepting international container vans for temporary storage prior to exportation to apply for accreditation with the Bureau as a CFW not later than December 30, 2022.

The Deputy Commissioner, AOCG is likewise directed to form a Task Group to conduct, within thirty (30) days from issuance of this Memorandum, ocular inspections of all container yards nominated by shipping lines for the return of their empty containers for temporary storage prior to exportation. In their conduct of the inspections, authorized personnel are further directed to determine the utilization rate of these container yards for future reference by the Bureau.

For strict compliance.