



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

CUSTOMS MEMORANDUM ORDER
No. 36-91

APR 22 1991

To: Service Chiefs, Collector of Customs
Division Chiefs
Customs Bonded Warehouse Operation
and Others Concerned

Subject: Uniform Procedure in the Liquidation of Warehousing
Entries and Cancellation of Bonds

I. OBJECTIVES:

- A. To further promote the policy of the government for total public service.
- B. To meet the demands for a uniform and expeditious procedure in the liquidation and cancellation of bond covering warehousing entries.

II. ADMINISTRATIVE PROVISIONS:

Within the period prescribed by the regulations, the Chief Operating Division concerned shall request for the retrieval of the Warehousing entry with the Warehousing Documentaton and Records Division (WDRD), Port of Manila, or its equivalent unit in other ports, for the liquidation of the imported raw materials. The WDRD, shall forthwith transmit requested warehousing entry.

III. OPERATIONAL PROCEDURES:

- A. Operating Division concerned or its Equivalent Unit [Garments Textile Manufacturing Bonded Warehouse Division (GTMBWD) Miscellaneous Manufacturing Bonded Warehouse Division (MMBWD)]
 1. The Operating Division concerned, Port of Manila, or its equivalent unit in other ports, shall liquidate the imported raw materials covered by the warehousing entry within fifteen days from receipt of complete documents from the operator.

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2. If found in order, transmits entry to the Liquidation and Billing Division for liquidation; otherwise the entry shall be transmitted to the Warehousing Assessment Division for assessment of duties, taxes and other charges and for payment of assessed duties, taxes and other charges to the Collection Division. The entry is returned to the Operating Division who shall in turn recommend liquidation to the Liquidation and Billing Division.

B. Liquidation and Billing Division

1. The LBD shall liquidate the warehousing entry by checking on the completeness of the import and export documents.
2. After completion of the liquidation of the entry, recommends to the Bonds Division the cancellation of the corresponding warehousing bond through a Notice of Liquidation.

C. Bonds Division

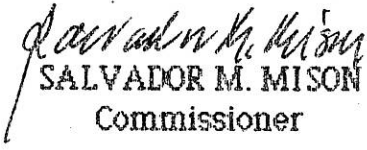
1. The Bonds Division upon receipt of the Notice of Liquidation shall process the cancellation of the bond and determine the penalty that may attach due to any violation of the condition of the bond.
2. If in order, the Bonds Division shall proceed with the cancellation of the bond. A copy of the Notice of Cancellation of Bond shall be posted at the Bonds Division bulletin board and furnished the WDRD, Operating Division concerned and CBW Operator for information and guidance.

IV. REPEALING CLAUSE:

All orders, rules and regulations inconsistent with this Order are deemed superseded and/or modified accordingly.

V. EFFECTIVITY:

This Order takes effect immediately.


SALVADOR M. MISON
Commissioner