

[BOC CUSTOMS ADMINISTRATIVE ORDER NO. 2-2011, December 20, 2010]

CREATION OF THE WAREHOUSE MONITORING AND AUDIT UNIT (WMAU) UNDER THE OFFICE OF THE COMMISSIONER OF CUSTOMS AND RULES AND REGULATIONS GOVERNING ITS FUNCTIONS

I. OBJECTIVES

- 1.1 To closely monitor the operations and activities of all CBWs, economic zones enterprises and free ports locators as buyer and transferee of goods used on the manufacturing and processing into finished products.
- 1.2 To conduct periodic physical inventory and audit of all CBWs suspected or found to have committed any infraction of the warehousing laws, rules and regulations.
- 1.3. To create a business climate free from harassment and other bureaucratic red tape.
- 1.4 To clearly define the responsibilities and accountabilities of the CBW operators, its accredited members, subcontractors and clientele/end users.
- 1.5 To prevent tax leakages and ensure proper collection of revenues.

II. ADMINISTRATIVE PROVISIONS

- 2.1 The Warehouse Monitoring and Audit Unit (WMAU) shall be under the Office of the Commissioner of Customs to be headed by a Special Assistant to the Commissioner of Customs for Warehousing and Operations. The Head of WMAU shall enlist sufficient number of customs personnel that will emanate from the various offices of the Bureau of Customs.
- 2.2 The Warehouse Monitoring and Audit Unit (WMAU) shall establish and maintain a comprehensive data base of information such as 201 File of the CBW Operator, its accredited members, subcontractors and clientele/end users, list of materials allowed for manufacturing, historical data of importations with covering warehousing entries and or transshipment permits, and records of exportations since its inception.
- 2.3 In order to have real time information, the Management Information and Systems and Technology Group (MISTG) shall provide computer terminals to view Single Administrative Document (SAD) of all warehousing entries filed and transshipment permits of shipments destined to CBWs, economic zones and free ports which were processed and approved by customs officers concerned.