

[BOC MEMORANDUM ORDER NO. 20-95, August 04, 1995]

CLEARANCE PROCEDURE OF SHIPMENTS FOR CUSTOMS BONDED MANUFACTURING WAREHOUSES COVERED BY ADVANCE CLEARANCE REPORT PENDING THE ISSUANCE OF THE CLEAN REPORT OF FINDINGS

Pursuant to Section 608 of the Tariff and Customs Code of the Philippines (TCCP), as amended, the following rules and procedures shall govern the release of shipments for Customs Bonded Manufacturing Warehouses (CBMW) occasioned by the delayed issuance, transmittal and/or receipt of Clean Report of Findings (CRF).

I.

Objectives

1. To allow the processing and releasing of shipments consigned to CBMWs which have been pre-inspected by SGS through the use of Advance Clearance Report (ACR) pending the issuance, transmittal and/or receipt of the final CRF;
2. To facilitate trade by preventing delays in the releases of shipments consigned to CBMWs occasioned by delayed SGS-CRF and provide adequate security to government revenues;
3. To define the roles and responsibilities of the processing units concerned in the treatment of warehousing entries filed with ACR.

II.

Coverage

This Order shall apply to shipments of raw materials to be manufactured into finished products for export as provided for under Section 2001-2004 of the TCCP which have been pre-inspected by SGS under the Comprehensive Import Supervision Scheme (CISS) as implemented by Joint Order No. 1-91 and for which ACRs are issued in the interim pending the final issuance, transmittal and/or receipt of CRFs.

III.

General Provisions

1. ACR refers to the document issued by SGS reporting its findings about a shipment duly inspected by it in the country of exportation without, however, indicating the value thereof;
2. A warehousing entry covering an importation of raw materials to be manufactured by CBMWs for export shall be allowed to be filed notwithstanding the non-availability of CRF if subject shipment is covered instead by an ACR;