AMENDMENT TO CHAPTER III, SECTIONS C AND D OF CAO 4-93 AND CAO 6-94

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Pursuant to the Memorandum Order of the President dated 17 June 1997 with subject "Control and Audit System to Curb Abuses of Duty Free Privileges" and which among others, required the implementation of a computerized accounting system to track the duty free operations, Chapter Hi, Sections C and D of CAO 4-93 and CAO 6-94 for the ports of Subic and Clark, respectively, is hereby amended, in so far as importation of duty free shops and trading warehouse are concerned.

Foreign articles of duty free shops and of trading warehouses located at Subic and Clark Special Economic Zones that are unloaded at a port in the Customs Territory with an Automated Customs Operating System (ACOS) in operations shall be cleared at that port of discharge, following warehousing clearance procedures obtaining thereat, or as maybe issued by the Commissioner of Customs. Moreover, utilization of the goods transferred following the above procedure must be covered by a Withdrawal Permit issued by the Collector of Customs of the SEZ following procedures to be issued by the Commissioner of Customs.

All orders, rules and regulations that are in conflict with the above shall be considered revoked accordingly.

Adopted: 09 July 1997

Recommending Approval:

(SGD.) GUILLERMO L. PARAYNO, JR.
Commissioner

Approved:

(SGD.) ROBERTO F. DE OCAMPO
Secretary of Finance

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