

GUIDELINES IN THE EXEMPTION FROM STORAGE CHARGES OF CARGOES RELEASED FOR DELIVERY TO THE IMPORTER AND SUBSEQUENTLY HELD FOR FURTHER CUSTOMS EXAMINATION

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Pursuant to Section 6(a) (iii) of P.D. 857, as amended, the following guidelines for the proper implementation of Section 3002 of the Tariff and Customs Code of the Philippines (TCCP), exemption from storage charges of cargoes released for delivery to the importer and subsequently held by the Bureau of Customs for re-examination, are hereby issued for the guidance of all concerned.

1. Cargoes released for delivery to the importer and subsequently held by the Bureau of Customs for re-examination shall not pay storage charges during the period of suspension of delivery.
2. The availment of the exemption abovementioned is subject to the condition that the importer/consignee/broker is not at fault for the subsequent holding of the cargoes by the Bureau of Customs.
3. For purposes of this regulation the importer/consignee/broker is considered at fault when additional duties, penalties or surcharges are imposed upon the cargoes upon re-examination by compromise or otherwise.

All issuances inconsistent herewith are hereby deemed amended or modified accordingly.

This Circular shall take effect immediately.

Adopted: 15 Apr. 1991

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