

IMPORTATIONS ENTERED UNDER WAREHOUSING ENTRIES BUT SUBSEQUENTLY CONVERTED TO CONSUMPTION ENTRIES

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/8630aafceaba/>

It has come to the attention of this Office that raw materials authorized by this Bureau destined for customs manufacturing warehouses, after having been entered under warehousing entries, have invariably been allowed to pay taxes and duties and thereafter withdrawn. Although these transactions appear to be legal in that customs duties have been collected, such however defeats the rationale of a customs bonded warehouse. Thus, said transactions shall be strictly construed and shall be considered as an exception the rule.

In view thereof, for such transactions, the customs bonded warehouse operator shall file in writing for the payment of taxes and duties on the goods and their eventual withdrawal stating valid reasons therein, which will be subject to the approval of the Customs Bonded Warehouse Committee as recommended by the operating division and District collector concerned with the end view of conducting review of the concerned CBW license removing from the list of articles or reducing the volume of authorized importation, taking into account its domestic sale. Except for Public and Private CBWs, withdrawal for domestic consumption shall in no way shall exceed 30% of a particular shipment. Moreover the assessment/appraisal of the said transactions shall be conducted by the Formal Entry Division or equivalent unit, subject to clearance by VRIS-OCOM.

This Order superseded CMO 1 -2005 and shall take effect immediately.

Adopted: 05 June 2008

(SGD) NAPOLEON L. MORALES
Commissioner

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.