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

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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;

3. The Processing and releasing of shipments covered by ACR shall be allowed subject to the examination thereof and the posting of the requisite warehousing bond based on the invoice value and compliance with the rules and regulations promulgated herein.

4. An ACR is deemed superseded and without force and effect upon receipt of the requisite CRF covering the

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shipment to which the ACR has been earlier issued;

5. If, upon receipt of the CRF, the bond posted is found to be inadequate, the bond shall be adjusted accordingly to conform with the values indicated in the CRF.

IV.
Operational Provisions

1. Warehousing Entry Filed with ACR

1.1 The processing of the warehousing entry shall follow the general flow provided for under CMO No. 46-93 dated August 10, 1993 entitled "Modified Manual Clearance Procedure for Cargoes Under Formal Entries (Consumption/Warehousing)" except as herein provided;

1.2 The Warehousing Assessment Division (WAD) shall accept the ACR, in lieu of the requisite CRF, as a supporting document, among others, to the warehousing entry; for identification, the space in box 20 of the entry shall be so stamped or marked "ACR";

1.3 The Bonds Division (BD) shall tentatively accept the declared value which shall in no way be lower than the invoice value for purposes of determining the amount of bond to be posted;

1.4 The WAD shall examine the shipment in accordance with existing regulations but defer the assessment thereof until the receipt of the CRF;

1.5 If made in accordance with the foregoing procedures, the operating divisions shall authorize the release of the shipment and the covering entry and supporting documents shall be forwarded to the Warehousing Documentation and Records Division (WDRD) for filing under suspense regime.

2. Upon receipt of the CRF;

2.1 SGS shall transmit the CRF not more than thirty (30) days from the issuance of the ACR directly to WAD which shall undertake the verification of the authenticity thereof;

2.2 Upon receipt of the CRF, the WAD shall retrieve the entry and supporting documents from WDRD and check against the CRF the declarations in the entry particularly on value within twenty-four (24) hours from receipt thereof;

2.3 If no discrepancy is found, WAD shall return the entry with the CRF to WDRD for safekeeping;

2.4 In case of discrepancy, WAD shall re-appraise the shipment per value and other information reported in the CRF; if the re-appraisal results in an increase in the amount of the bond to be posted, WAD shall within twenty-four (24) hours transmit the entry, the CRF and other supporting documents to the BD for the corresponding adjustment of the bond;

2.5 If the bond is inadequate, the BD shall within twenty-four (24) hours notify the importer in writing of such fact; if within five (5) days from receipt of notice no adequate bond is posted, the BD shall take appropriate action against the importer;

2.6 If the bond is made adequate, the BD shall transmit the entry and supporting documents to the WDRD for safekeeping.

V.
Repealing Clause

Any rules and regulations or parts thereof inconsistent herewith are hereby repealed, modified or superseded accordingly.

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VI.
Effectivity

This Order shall take effect on 6 September 1995.

Adopted: 04 Aug. 1995

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

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