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REVOCATION OF CMO 2-80, CMO 29-82 AND CMO 6-84

BOC CUSTOMS MEMORANDUM ORDER NO. 4-2004, February 23, 2004

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By virtue of CAO 1-2004 entitled "REVOCATION OF CAO 3-78, WHICH PROVIDES FOR THE TREATMENT OF IMPORTATIONS OF MATERIALS ON CONSIGNMENT TO BE PROCESSED INTO FINISHED PRODUCTS FOR EXPORT," copy attached, the following CMOs implementing CAO 3-78 are also hereby revoked:

> 1. CMO 2-80 providing for the `PROCEDURES IN THE CLEARANCE OF IMPORTATIONS OF MATERIALS ON CONSIGNMENT FOR PROCESSING INTO FINISHED PRODUCTS FOR EXPORT AT THE PORT OF MANILA AND MIA IMPLEMENTING CAO 3-78"
>
> 2. CMO 29-82 providing for the "PROCEDURE IN THE CLEARANCE OF IMPORTATION OF MATERIALS BY SMALL SCALE INDUSTRIES FOR RE-EXPORT (CAO 3-78) AT THE PORT OF MANILA AND MANILA INTERNATIONAL AIRPORT"
>
> 3. CMO 6-84 providing for the "PROCEDURE IN THE CLEARANCE OF IMPORTATIONS OF MATERIALS BY SMALL SCALE INDUSTRIES FOR RE-EXPORT UNDER CMO NO. 29-82 AT OTHER PORTS OUTSIDE METRO MANILA, AMENDED"

Accordingly, the meaning of the term "processing," specifically in the application of Section 105, TCCP, shall no longer be defined as provided in CAO 3-78, but shall revert to the meaning provided in CAO 7-72, which reads:

> "xxx the word `processing' denotes a progressive action or a series of acts or steps which do not change the nature and identity of the article as differentiated from "manufacturing". The latter implies the making of articles by expending of labor upon material to make a finished product, ordinarily taking a different form and usually having a different name and purpose from that of the material and includes any new combination of any old materials constituting a new result or product in the form of a vendible article, not being machinery."

All CMOs, rules and regulations inconsistent with this Order are hereby repealed and/or amended accordingly.

This Order takes effect immediately upon signing.

Adopted: 23 Feb. 2004

(SGD.) ANTONIO M. BERNARDO
Commissioner

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