



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
1099 Manila

CUSTOMS MEMORANDUM ORDER
NO. 28 - 2017

November 17, 2017

**SUBJECT : MANDATORY FILING OF CONSUMPTION ENTRIES AND
PAYMENT OF DUTIES AND TAXES AT THE INITIAL
PUBLIC/PRIVATE BONDED WAREHOUSE OF DISCHARGE**

Section 1. Coverage. This Order shall apply to all articles imported by air or sea and intended for consumption in the customs territory and discharged to a private/public bonded warehouse and transferred to another private/public bonded warehouse. This shall not apply to the following:

- a. Those imported by accredited locators of PEZA zones and free port zones
- b. Those intended for use as raw material to be manufactured by accredited CBWs;
- c. Those intended for immediate exportation; and
- d. Those bound to accredited air express operators.

Section 2. Filing of Consumption Entry. All imported shipments under the conditions provided under Section 1 shall immediately be covered by the necessary import entry/SAD and pay the duties and taxes due within the periods provided by the CMTA, whether formal or informal, at the initial public/private bonded warehouse of discharge. Thus, transfer to another public/private warehouse without the filing of entry and payment of duties and taxes shall be prohibited.

Section 3. Penalty. Non-compliance/Violation by any Customs Official with any of the provisions of this CMO will constitute Simple Neglect of Duty as provided under CMO 25-2010 and shall be punishable by dismissal on the second offense

Section 4. Effectivity. This Order shall take effect immediately and shall last until revoked.

[Signature]
ISIDRO S. LAPENA, PhD, CSEE
Commissioner #1



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