

Annex E
Policies on Handling of Cases

Issuance	Description
Tariff and Customs Code <ul style="list-style-type: none"> • S 1005 v S2530 • S 2503 v 2530 • S 1801 • S 2536 • S 1980 	Customs Seizure and Forfeiture Unmanifested Cargo Findings of more than 30% underevaluation, misclassification and misdeclaration Abandonment of Visitorial Power Non-withdrawal from warehouse, violations of rules and regulations on warehousing
CAO 6 - 2002	IPR violations
CMO 4 - 94	Purpose for issuance of alert order
CMO 92 - 91	Guide in the issuance of alert orders
CMO 104 - 92	Guide in the issuance of alert orders
CMO 8 - 93	Guide in the issuance of alert orders
CMO 9 - 99	Guide in the issuance of alert orders
RA 9135	
CAO5 - 2001	Shift to transaction value method
CMO 46-94	Formal guidelines on the conduct of examination
CMO 18-96	Formal guidelines on the conduct of examination
CMO 18-96A	Formal guidelines on the conduct of examination
CMO 18-96B	Formal guidelines on the conduct of examination
CMO 18-96C	Formal guidelines on the conduct of examination
CMO 6-96	Formal guidelines on the conduct of examination
CMO 8-1984	Regulations of seizure of imported articles
CAO 9-93	Regulations of seizure of imported articles
Section 2312 of TCCP	No similar period with in which a seizure case should be resolved

Annex E
(Policies on Accreditation and Brokers)

Issuance	Description
RA 9280	Brokers Act of 2004
CAO 1 - 2000	Annual Registration Fee of Importers
CAO 3 - 2006	Transfer of Accreditation of Brokers to CAS
CMO 23-99	Registration of Importer
CMO 5 - 2000	Amendment to CMO 23-99 (Registration of Importers)
CMO 003 - 2006	Interim o Guidelines on the Accreditation of Importers Pursuant to CSO No. 1-2006
CSO 1 - 2006	Creation of Customs Accreditation Secretariat (CAS)
CAS MO 002 - 2006	Revised Organization Chart, Work Description and Process Flow in the CAS for Importers and Brokers
CAS MO 003 - 2006	Interim Guidelines on the Accreditation of Importers Pursuant to CSO No. 1 – 2006
Memo from the Common (15 May 2006)	Extension of the Transition Period under Post IX, Section 1 of CAO 3-2006
Memo for the Common(26 May 2006)	CAS Status Report
Forms	
<ul style="list-style-type: none"> • Application for Registration • RMG Form 1 A Agent's Verification Report of Importers Profile • CAS Provisional Approval Form • CAS Approval Form • CAS Template regarding Importer's Pending Accreditation Application • CAS Written Undertaking of On – Site Inspector on the Actual and Faithful on – Site Inspection • Certificate of Accreditation 	

Annex E
(Policies on Auction Procedures)

Issuance	Description	Issuing Authority	Date of Issue
CMO 8 – 1984	Application and return of warrants Of Seizure and Detention	Ramon J. Farolan Acting Commissioner	3 November 1983
EO 39	Enlarging the Power of the Commissioner of Customs	Corazon C. Aquino	6 August 1986
CMC 95 – 86	Implementing EO 39	Wigberto E. Tañada Commissioner	13 August 1986
CAO 5 – 90	Rules and Regulations implementing Memorandum Order No. 258 dated 27 September 1989, issued by the President, in the Disposition of Forfeited Cargoes and other cargoes under Customs custody as enumerated in Section 2601 of the Tariff and Customs Code of the Philippines, as amended (Guidelines in Auction Sales Implementing Presidential Proclamation No. 258)	Salvador M. Mison Commissioner As approved by Secretary of Finance Jesus P. Estanislao	17 July 1990
CMO 59 - 90	Rules and Regulations Implementing CAO No. 5 – 90 dated July 17, 1990, in the disposition of forfeited cargoes and other cargoes under customs custody as enumerated in Section 2601 of the Tariff and Customs Code of the Philippines, as amended	Salvador M. Mison Commissioner	3 September 1990
CAO 10 – 91	Period of Redemption of forfeited shipment	Salvador M. Mison Commissioner As approved by Secretary of Finance Jesus P. Estanislao	12 October 1991 Approved 29 November 1991
CMO 31 – 92	Period in the processing of redemption	Tomas V. Apacible Commissioner	9 March 1992

Issuance	Description	Issuing Authority	Date of Issue
CMO 35 – 92	Rules and Regulations Implementing	Tomas V. Apacible	23 March 1992

CMO 35 – 92	Rules and Regulations Implementing the Memorandum of Agreement on the Transfer of Abandoned/Forfeited Cargoes from Customs Zone to Customs-Accredited Outside CY-CFS and Members of CYAP in good standing	Tomas V. Apacible Commissioner	23 March 1992
CMO 87 – 92	Guidelines in the evaluation of offers of settlement and redemption under Section 2307, TCCP as amended by Executive Order No. 38	Guillermo L. Parayno, Jr. Commissioner	30 July 1992
CMO 88 – 92	Guidelines on the transfer of abandoned and/or forfeited cargoes	Guillermo L. Parayno, Jr. Commissioner	Undated
CMO 41 – 93	Settlement or Redemption procedures	Guillermo L. Parayno, Jr. Commissioner	24 August 1993
CMO 42 – 93	Directing all concerned to dispose goods within 10 days from issuance of WSD	Guillermo L. Parayno, Jr. Commissioner	24 August 1993
CMO 55 – 93	Supplemental Rules and Regulations in the Conduct of Auction Sales Implementing Section 2601 to Section 2610 of the TCCP	Guillermo L. Parayno, Jr. Commissioner	20 October 1993
CMO 12 – 94	Collection of Registration Fees from bidders participating in auction sales	Guillermo L. Parayno, Jr. Commissioner	7 April 1994
EO 56 (CMC 44 – 99)	Rules applicable to property that can be sold through public auction can be sold through public auction by the Bureau of Customs	Pres. Estrada	8 January 1999
CMC 44 – 99	Implementing EO 56	Julita S. Manahan Deputy Commissioner, IAG	1 February 1999
EO 272 (CMC 335 – 2000)	Authorizing the Commissioner of Customs to approve public sale of forfeited goods under Section 2601 to 2612 of the Tariff and Customs Code of the Philippines, subject to monitoring by the Secretary of Finance	Pres. Estrada	7 August 2000
CMC 335 – 2000	Implementing EO 272	Julita S. Manahan Deputy Commissioner,	17 August 2000

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CMO 36 – 2001	Supplemental/Amendatory Rules and Regulations to CMO 12-94, CMO 55-93, CMO 59-90 and CAO 5-90 Implementing Executive Memorandum Order No. 25 dated 27 September 1989 relative to the Disposition of Forfeited Cargoes and such other cargoes under Customs custody as enumerated in Section 2601 of the Tariff and Customs Code of the Philippines, as amended	Titus B. Villanueva Commissioner	4 December 2001
CMO – 36 – 2002	Amendments to CMO 39-91 as amended by CMO 55-91		9 July 2002
CMO 34 – 2002	Guidelines in the computation of the redemption value of imported forfeited articles	Antonio M. Bernardo Commissioner	2 August 2002
Opinion 86, Series of 2002	DOJ Opinion on whether the Bureau of Customs can legally auction seized and forfeited right hand drive vehicles, a contraband item under RA 8506, if properly converted to Left Hand Drive, pursuant to par. (d) of Section 2609 of the TCCP	Hernando B. Perez Secretary of Justice	1 October 2002
CAO 3 – 2003	Establishment, Operation and Control of Special Customs Bonded Conversion Facility	Antonio M. Bernardo Commissioner	21 July 2003
CMO 4 – 2003	Guidelines Implementing Customs Concerns under Executive Order 156	Antonio M. Bernardo Commissioner	17 March 2003
CMO 5 – 2003	Rules and Regulations in the Disposition of Goods by Public Auction/Negotiated Sale	Antonio M. Bernardo Commissioner	17 March 2003
CMO 18 – 2003	Amendments to Sec. IV, CMO 5-2003 Re : Setting of Floor Prices	Antonio M. Bernardo Commissioner	25 July 2003
CMO 9 – 2005	Period within which Offers of Settlements and Redemptions must be resolved	George M. Jereos Commissioner	14 February 2005
CMO 24 – 2005	Guidelines in the Donation to the Department of Social Welfare and Development (DSWD), Government Charitable Institutions (GCIs) and other Government Agencies of Forfeited and/or Abandoned Goods Under the Custody of the Bureau of Customs	Alberto D. Lina Commissioner	15 June 2005
CMO 25 – 2005	Negotiated Sales and Public Biddings	Alberto D. Lina Commissioner	15 June 2005

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Memorandum dated 20 January 2006	Memorandum to the District Collectors directing the same to notify the Assessment and Operations Coordinating Group of scheduled auction and other disposal activities including rendering	Reynaldo S. Nicolas Deputy Commissioner AOCC	
CMO 12 – 2006	Disposition of Seized, Confiscated and Abandoned Motor Vehicles that are already deemed properties of the Government	Napoleon L. Morales Commissioner	11 April 2006
CSO 29 – 2006	Constituting the Sigma Seven Warehousing Covered Facility situated in Manila Harbour Center, C-3 Manila City, as Special Customs Area, under the supervision of the Office of the Commissioner pursuant to Sections 602, 604 and 1901 of the TCCP	Napoleon L. Morales Commissioner	24 April 2006
Memorandum dated 5 May 2006	Some Action Steps to Comply with COA Observations	Napoleon L. Morales Commissioner	5 May 2006
CSO 37 – 2006	Designating a Special Assistant for Special Concerns to the Commissioner	Napoleon L. Morales Commissioner	6 June 2006