



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

January 25, 1990

Customs Memorandum Order
No. 6-90

To All District/Port Collectors of Customs
Chiefs of Services & Divisions
Customs Personnel Concerned
Customs Brokers, Importers
and all Concerned

Subject: FPA 1990 Importations not entitled to Subsidy

Pursuant to FIRB Resolution Nos. 20 and 21, both issued by the Secretary of Finance on December 6, 1989, it is advised that effective January 1, 1990 fertilizer importations made by the Fertilizer Pesticide Authority (FPA) shall no longer be entitled to subsidy avallment under the Tax Entitlement Fund (TEF). Hence, such importations shall be subject to prepayment of all duties, taxes and all other charges before shipments are released.

Steps shall be taken to collect immediately all revenues due on shipments which arrived and were released under deferred payment scheme from January 1, 1990 to date.

This order shall be effective immediately.

All concerned shall be guided accordingly.

Salvador M. Mison
SALVADOR M. MISON
Commissioner