



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

February 15 1990

CUSTOMS MEMORANDUM ORDER  
NO. 12-90

TO: The Service Chief, Legal Service  
The Chief, Tax Exempt Division  
OIC, Drawback Unit

As a requirement in the implementation of Customs Administrative Order No. 3-78, the following instructions are hereby issued:

1. The issuance of Certificate of Qualification under Section II of the Administrative Order shall require the prior inspection of the applicant's premises where the work or processing will be performed.

Photographs showing the interior and exterior of the place as well as that of the machineries and equipments which will be used in the processing shall be submitted or be made by an Inspection Team.

A Mission Order to be signed by the Chief of the Tax Exempt Division shall be issued to accomplish this purpose.

2. Certificate of Inspection by the Inspection Team, and a Certificate of Appearance executed by the owner/applicant shall form part of the application for CQ.
3. In order to carry out instructions Nos. 1 & 2, above, an Inspection Team is hereby created which will be composed of one representative each from the Enforcement and Security Service (ESS), Customs Intelligence and Investigation Service (CIIS) and the Office of the Commissioner.

Any willful and fraudulent act in violation of, or, to circumvent the provisions of this Order shall be subject to the penal provisions of Section 7 of CAO 3-78.

This Order shall take effect immediately.

*Salvador M. Nison*  
SALVADOR M. NISON  
Commissioner