



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

March 29, 1990

CUSTOMS MEMORANDUM ORDER  
NO. 26-90

To: All Collectors of Customs  
All Service Chiefs  
All Division Chiefs  
All Others Concerned

In view of the widespread use of transshipment as a means to evade or circumvent customs regulations, such as, the SGS Pre-Shipment Inspection requirement and the PITC Clearance, or otherwise to justify undervaluation, all importations declared or represented to come from MACAU, MAPUTO OR ANY OTHER COUNTRY, STATE OR TERRITORY not known to be a producer of such imported items or articles, shall be subject to the following:

1. 100% examination
2. Value declared to be referred to the Valuation and Classification Division and the SGS.

All shipments purportedly coming from the above-named countries shall not be released unless covered by a VCD and SGS confirmation as to the correctness or reasonableness of the declared value.

This Order shall take effect on April 2, 1990.

*Salvador M. Mison*  
SALVADOR M. MISON  
Commissioner