



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

CUSTOMS MEMORANDUM ORDER  
NO. 43-90

**SUBJECT:** Limiting the Period of Effectivity and, Terminating the Privileges Under The Payment of Duties and Taxes on Illegally Assembled Motor Vehicles Arrangement, under CMO No. 97-88, up to July 31, 1990.

For the information and guidance of all concerned, the following instructions are hereby issued:

I. General Provisions:

1. The provisions of CMO No. 97-88, notwithstanding, its effectivity shall cease on July 31, 1990 at the close of office hours.
2. Requests and/or offers to voluntarily pay customs duties and penalties due on illegally assembled motor vehicles under the Memorandum Order, shall no longer be accepted after such date.
3. The Voluntary Payment Office shall inventory all applications already pending action on the close of office hours on July 31, 1990, with the office record/log book closed after the last entry for that day. A report on the number and name of applicants still pending action, shall be submitted to the Office of the Deputy Commissioner.
4. Henceforth, all apprehended illegally assembled motor vehicles shall be issued Warrants of Seizure and Detention and be subject to seizure proceedings under the applicable provisions of the Tariff and Customs Code.

II. Repeals -

This Memorandum Order shall cancel and supersede CMO No. 44-87, 97-88, 135-88 and 4-89 and all rules and regulations inconsistent herewith.

III. Effectivity -

This Memorandum Order shall take effect beginning August 1, 1990.

*Salvador M. Mison*  
SALVADOR M. MISON  
Commissioner