



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
Office of the Commissioner

SEP 6 1990

CUSTOMS MEMORANDUM ORDER

NO. 60-90

TO : All Collectors
Export Processing Zone Authority
EPZA-Registered Zone Enterprises and
All Concerned

SUBJECT : Clarification of Section 1 of
CMO No. 46-90.

In response to the inquiries by EPZA-Registered Zone Enterprises (EZRE) regarding the requirement of filing a warehousing entry for all importations intended for EZRE as provided in Section 1 of CMO No. 46-90 dated July 18, 1990, it should be made clear to all concerned that the said requirement of a warehousing entry is intended to replace the practice of filing a mere tally sheet for EZRE importations but not to take away the incentives enjoyed by EZRE under Presidential Decree No. 66, as amended. Accordingly, EZRE importations shall be covered by a warehousing entry but without the need of a warehousing bond as required in other warehousing entries. For purposes of identification, the Transshipment Permit and the Warehousing Permit shall be stamped "EZRE Importation".

For compliance and guidance.

Salvador M. Mison
SALVADOR M. MISON
Commissioner