



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

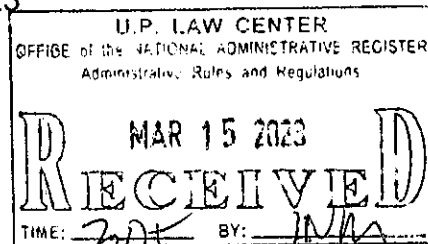


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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

March 7, 2023

**CUSTOMS MEMORANDUM ORDER**  
NO. 04-2023



**SUBJECT: AMENDMENT OF CMO NO. 43-2019 IMPLEMENTING THE FUEL MARKING PROGRAM PURSUANT TO DOF-BIR-BOC JOINT CIRCULAR NO. 001.2019**

Pursuant to the recommendation of the Project Implementation Office (PIO) of the Fuel Marking Program under Sec. 5.2 of Customs Memorandum Order (CMO) 43-2019, entitled "Implementing the Fuel Marking Program pursuant to DOF-BIR-BOC Joint Circular 001.2019" dated 19 August 2019, Section 5.1 of CMO 43-2019 is hereby amended to read as follows:

*"5.1 To ensure that all imported petroleum products covered by this Order are accounted for and tax paid, the following Ports of Entry, including their Sub-ports, are initially authorized as Ports of Discharge for gasoline, diesel and kerosene arriving in Bulk:*

- 5.1.1 Port of Batangas
- 5.1.2 Port of Limay
- 5.1.3 Port of Subic
- 5.1.4 Port of Davao
- 5.1.5 Port of Cagayan De Oro
- 5.1.6 Port of Cebu
- 5.1.7 Port of Tacloban
- 5.1.8 Port of Iloilo
- 5.1.9 Port of Aparri
- 5.2.0 Port of San Fernando La Union
- 5.2.1 Port of Zamboanga
- 5.2.2 Port of Legaspi"

All other provisions of CMO No. 43-2019 which are not in conflict with this Order shall remain effective.

This Order shall take effect immediately.

Bureau of Customs  
CENTRAL RECORDS MGT. DIVISION

**CERTIFIED TRUE COPY  
OF THE ORIGINAL**  
*Margaret G. Manalaysay*  
**MARGARET G. MANALAYSAY**  
Administrative Officer V

**BIENVENIDO Y. RUBIO**  
Commissioner **MAR 13 2023**