

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF CUSTOMS MANILA

June 18, 1992

CUSTOMS MEMORANDUM ORDER NO. 27-92

TO ALL COLLECTORS OF CUSTOMS
DIVISION, SECTION & UNIT CHIEFS
IMPORTERS AND CUSTOMS BROKERS
OTHERS CONCERNED

SUBJECT:

Strict Implementation of Section 3505 of the Tariff and Customs Code of the Philippines, as amended.

On representation of the Chamber of Customs Brokers, Inc., it has been brought to the attention of this Office, that said provision of law has not been implemented strictly particularly on the requirement of a valid Special Power of Attorney executed in favor of individuals, authorizing to act for and in behalf of other persons, corporations or business entities who are consignees of imported articles.

In this connection, you are hereby enjoined, under pain of administrative disciplinary action and/or censure, to strictly follow and comply with the rules and regulations as embodied in Customs Memorandum Order No. 26-92.

For dissemination and strict compliance.

MAS V. APACIBLE Commissioner

VAF: max