



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

July 18, 1990

CUSTOMS MEMORANDUM ORDER  
NO. 40-90

SUBJECT: Supplement To CMO No. 140-88,  
As Amended BY CMO No. 34-89,  
On Importations by Export  
Processing Zone Registered  
Enterprises

CMO No. 140-88, as amended by CMO No. 34-89, is hereby supplemented as follows:

- SECTION 1. For uniformity, proper monitoring and control and in order to fully protect the interests of the government, all importations intended for the Export Processing Zone Registered Enterprises (EZREs) shall be covered by warehousing entry which shall be filed at the Port of Destination and shall be liquidated within the period allowed by Law.
- SECTION 2. In order to expedite the processing of EZRE importations by Customs-~~EDSA~~, the Chief of the Entry Processing Division at the Port of Discharge shall provide Customs-~~EDSA~~ with the excerpts of the Inward Foreign Manifest covering the EZRE importations.
- SECTION 3. Any Customs Memorandum Order, Memorandum Circular inconsistent herewith, is deemed repealed and/or modified accordingly.
- SECTION 4. This Order shall take effect immediately.

*Salvador M. Nison*  
SALVADOR M. NISON  
Commissioner