



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

MAY 07 1991

CUSTOMS MEMORANDUM ORDER

NO. 45-91

TO: All Collectors of Customs  
Service, Division & Section Chiefs  
Customs Bonded Warehouse Operators  
And Others Concerned

Subject: Amendment to Section 3.6 par. 2 of CMO 95-90  
dated December 14, 1990

Section 1. Section 3.6 par. 2 of CMO 95-90 dated December  
14, 1990 is hereby amended to read as follows:

- Medium Industries - Enterprises excluding  
Agriculture with total assets of P 5 million  
but less than P 20 million.

Section 2. This amendment shall take effect on the date of  
its approval.

  
TITUS B. VILLANUEVA  
Acting Commissioner

Date Approved May 7, 1991