



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

May 24, 1990

CUSTOMS MEMORANDUM
ORDER NO. 38-90

SUBJECT: Clarifying CAO 2-90 which amends CAO-3-87


Due to a typographical error, the new provision introduced by CAO 2-90 as an amendment to Section 2.2 of CAO 3-87 and lettered as paragraph (c) should be lettered as paragraph (d), as follows:

- (d) Crew members of all international airlines or air carriers, whether of the flight deck or cabin crew, on any international flight are not entitled to tax and duty free privilege upon arrival.

in view of the fact that CAO 3-87 was earlier amended by CAO 5-87 which included paragraph (c) as follows:

- (c) Embassies, legations, consular and other offices of foreign government; offices of international organizations, agencies and associations, entitled to tax and/or duty exemption pursuant to Philippine law or agreements to which the Government of the Republic of the Philippine is a signatory, upon application of the Head of Mission, office or agency, favorably endorsed by the Department of Foreign Affairs and approved by the Commissioner of Customs; Provided, that, Consuls and honorem who are nationals of the Philippines are not entitled to this privilege; Provided, further, that all sales pursuant hereto shall be paid in freely convertible foreign currencies.

CAO 2-90 took effect on April 27, 1990, the date of its approval by the Secretary of Finance.


ISAURIO G. GARCIA
ACTING COMMISSIONER
SALVADOR M. NISON
Commissioner