



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

4 January 1990

CUSTOMS MEMORANDUM ORDER  
NO. 2 - 90

**To: All Steamship Companies  
Importers  
Customs Brokers and  
Others Concerned**

In view of the provisions of Section 201 of the Tariff and Customs Code of the Philippines, providing for the basis of the dutiable value of imported articles where freight covering the transportation of such articles to the port of entry in the Philippines is an indispensable component thereof, starting January 15, 1990, all freight therefor, whether prepaid or collect, shall be required to be clearly indicated in the Bill of Lading (air or ocean) for appraisal and statistical purposes.

All concerned is enjoined to be guided accordingly.

*Salvador M. Mison*  
**SALVADOR M. MISON**  
Commissioner