



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

May 16, 1990

CUSTOMS MEMORANDUM  
ORDER NO. 35-90

Subject: Amendment of CMO No. 59-87

By authority of and pursuant to Section 608 of the Tariff and Customs Code of the Philippines (TCCP), as amended, and to expedite the processing and releasing of imported goods, the pre-liquidation phase instituted in Customs Memorandum Order No. 59-87 dated November 9, 1987 shall be dispensed with except in cases of importations effected under Section 105 of the TCCP and those covered by informal entries. In lieu of pre-liquidation, post-liquidation shall be adopted.

All other Customs Memorandum Orders, rulings and promulgations inconsistent with this Order are hereby repealed, amended and/or modified accordingly.

This Order shall take effect on June 4, 1990.

*Salvador M. Mison*  
SALVADOR M. MISON  
Commissioner