



Republic of the Philippines  
Department of Finance  
**Bureau of Customs**  
1099 Manila

05 March 2008

**CUSTOMS MEMORANDUM ORDER**  
NO. 14-2008

**Subject: Amending CMO No. 15-2005 (Registration of Importers)**

Effective immediately, all applications for First and Last Importation for seafreight shipments at the Ports of Manila and MICTP shall no longer be coursed through the Office of the Commissioner for appropriate action, clearance or approval.

Henceforth, the Director, CIIS shall transmit with his recommendations all applications for first and last importation directly to the Deputy Commissioner, MISTG for appropriate action and subsequent encoding in the ASYCUDA/ACOS, subject to compliance with the provisions of CAO 8-2007 and CMO No. 28-2007 (Description of Imported Goods in Tariff Terms).

For your guidance and strict compliance.

**NAPOLEON MORALES**  
Commissioner

Ref: CMO 23-99 & CMO 5-2000

