



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

May 11, 2005

CUSTOMS MEMORANDUM ORDER

No. 22-2005

**SUBJECT: Amending Further CMO 23-99 (Registration of Importers) as amended by CMO 15-2005**

No. IV (General Provisions), paragraph 5 of CMO 23-99 as amended by CMO 15-2005 is hereby re-stated, to read as follows:

"An Import entry filed by an importer who imports for not more than once a year may be accepted upon submission to the CIIS of an affidavit that such importation is the first and the last for the current year, provided that:

1. For seafreight shipments at the Ports of Manila and MICP, the Chief, CIIS/equivalent unit shall forward the matter with his recommendations for clearance/approval by the Office of the Commissioner. For all other seaports, the clearance/approval shall be obtained from the District/Port Collector concerned.
2. For airfreight shipments, the Chief, CIIS/equivalent unit shall forward the matter with his recommendations for clearance/approval by the District/Port Collector of Customs concerned.
3. **Motor vehicles filed entry on a first-and-last basis in all ports of entry shall be subject to Clearance by the Office of the Commissioner**

Upon clearance/approval of the 'First and Last' shipment by the Office of the Commissioner/District/Port Collector of Customs, the importer registration details shall be forwarded to the Office of the Deputy Commissioner, MISTG for encoding into the ACOS."

This Order takes effect immediately.

  
**ALBERTO D. LINA**  
Commissioner

-13-05-PM