



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

08 September 2010

CUSTOMS MEMORANDUM ORDER

NO. 36-2010

SUBJECT : Extension of the period for the submission of Income Tax Return and Value-Added Tax Return required under CMO-31-2010

The period for the submission by all importers of certified copies of their Income Tax Return and Value-Added Tax Return as mandated under CMO- 31-2010 is hereby extended for thirty (30) days from today or until October 8, 2010. This period shall be non-extendible and appropriate penalty shall be meted out those who fail to comply.

This Order shall take effect immediately.


ANGELITO A. ALVAREZ
Commissioner

