



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

February 27, 1991

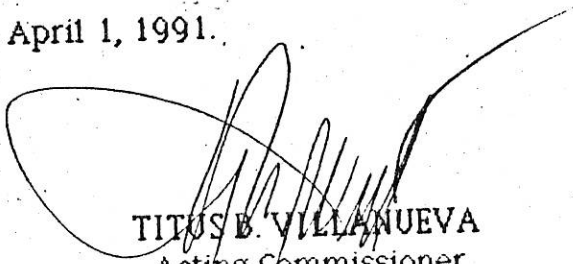
CUSTOMS MEMORANDUM ORDER  
No. 20-91

To: All Collectors of Customs  
Airlines, Importers/Borkers, and  
All Others Concerned

By authority of Section 608 in relation to Section 602 (b) of the Tariff and Customs Code of the Philippines as amended, and in order to protect the interests of the Government and further give meaning to the campaign against all forms of fraud upon Customs, no Air Waybill shall be accepted for purposes of filing the import entry where the blank spaces therein provided for the "Declared Value for Carriage" and/or "Declared Value for Customs" do not indicate said values in the appropriate currency.

The use of such terms or initials as "No. Value Declared" (N. V. D.) or "No Commercial Value" (N. C. V.) shall not be deemed compliance with this Order and the Air Waybill bearing such terms or initials shall not be accepted for purposes of filing the import entry. Accordingly, the subject shipment shall be proceeded against pursuant to the pertinent provisions of the Tariff and Customs Code of the Philippines, as amended, and existing Customs rules and regulations.

This Order shall take effect on April 1, 1991.

  
TITOS B. VILLANUEVA  
Acting Commissioner