



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA
BOX NO. 443
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CUSTOMS MEMORANDUM ORDER
No. 59-93

To : All Offices
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In cases where the S&G-GRF valuation of a given tire importation is lower than an existing value established by the Commissioner of Customs, subject shipment shall be approved based on the Commissioner's established value.


GUILLERMO L. PARAYNO, JR.
Commissioner