



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1099

22 December 2004

**CUSTOMS MEMORANDUM ORDER**

No. 40 - 2004

To : **ALL CONCERNED**

Subject : **Deferral in the Implementation of R.A. 9280 or  
the "Customs Brokers Act of 2004"**

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This has reference to the Memorandum of the Secretary of Finance dated 29 October 2004 directing the Bureau to maintain the status quo reimplementation of RA 9280, otherwise known as the "Customs Brokers Act of 2004", since the Implementing Rules and Regulations (IRR) of said law is currently under study by said department.

Accordingly, pending the issuance/approval of said IRR, all concerned groups, ports, services, divisions, and units of this Bureau are hereby enjoined to observe the status quo. Meanwhile, the existing Certificate of Registration of licensed customs brokers shall continue to be valid and effective, until such time that the IRR is issued/approved.

This Order supersedes Customs Memorandum Order 39-2004.

Please be guided accordingly.

  
**GEORGE M. JEREOS**  
Commissioner