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

09-50749

*A modernized and credible customs administration that upholds good governance and is among the world's best*

FROM Memo No. 42-2024  
**MEMORANDUM**

**TO :** ALL DISTRICT AND SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED

**FROM :** BIENVENIDO Y. RUBIO  
Commissioner *[Signature]* AUG 22 2024

**SUBJECT :** VAPORIZED NICOTINE AND NON-NICOTINE  
PRODUCTS

**DATE :** August 22, 2024

All are enjoined to implement strict enforcement measures to curb all smuggling attempts to illegally import unregistered and uncertified Vaporized Nicotine and Non-Nicotine Products through misdeclaration and other fraudulent schemes, with stern warning that any Bureau official and personnel found conspiring with importers illegally smuggling unregistered and uncertified Vaporized Nicotine and Non-Nicotine Products will be dealt with seriously.

For strict compliance.

