

**[ BOC MEMORANDUM ORDER NO. 26-92\*, March  
02, 1992 ]**

**STRICT IMPLEMENTATION OF SECTION 3505 OF THE TARIFF  
AND CUSTOMS CODE OF THE PHILIPPINES, AS AMENDED**

Adopted: 02 March 1992

(SGD.) TOMAS V. APACIBLE  
*Commissioner*

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\* Text Available Office of the National Administrative Register, U.P. Law Complex,  
Diliman, Quezon City.



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