

CLARIFYING CAO 2-90 WHICH AMENDS CAO-3-87

CUSTOMS MEMORANDUM ORDER NO. 38-90, May 24, 1990

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/ee35e3dfb58c/>

Due to a typographical error, the new provision introduced by CAO 2-90 as an amendment to Section 2.2 of CAO 3-87 and lettered as paragraph (c) should be lettered as paragraph (d), as follows:

(d) Crew members of all international airlines or air carriers, whether of the flight deck or cabin crew, on any international flight are not entitled to tax and duty free privilege upon arrival.

In view of the fact that CAO 3-87 was earlier amended by CAO 5-87 which included paragraph (c) as follows:

(c) Embassies, Legations, consular and other offices of foreign government; offices of international organizations, agencies and associations, entitled to tax and/or duty exemption pursuant to Philippine law or agreements to which the Government of the Republic of the Philippine is a signatory, upon application of the Head of Mission, office or agency, favorably endorsed by the Department of Foreign Affairs and approved by the Commissioner Customs; Provided, that Consuls and honorem who are nationals of the Philippines are not entitled to this privilege; Provided, further, that all sales pursuant hereto shall be paid in freely convertible foreign currencies.

CAO 2-90 took effect on April 27, 1990, the date of its approval by the Secretary of Finance.

Adopted: 24 May 1990

(SGD.) ISAURO C. GARCIA

Acting Commissioner

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.