



Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**

02 February 2010

Customs Memorandum Order  
No. 6-2010

Subject: Supplemental Procedure in CMO 27-2009 Particularly in the  
Utilization of Tax Credit Certificate (TCC)

To ensure proper recording and accounting of utilization of TCCs, this CMO is issued to supplement the procedure in CMO 27-2009 particularly in Section 4.7 thereof regarding Utilization of a Tax Credit Certificate.

Accordingly, since under the e2M Customs TDM System, the electronic TDM generated by the e2M Customs TCC module shall be considered the authentic and authoritative document that is valid to be used for non-cash payment, thereby eliminating the issuance of BCOR as proof of the transaction, the following shall be additional procedures, to wit:

4.7.4 Recording of TCCs

4.7.4.1 After the issuance of the e2M TDM, the issuing agency [BOC Tax Credit Secretariat (TCS) or the DOF-OSSC] shall record, log and post the TDM amount stated in the e2m TDM printout, as well as the remaining balance of the TCC at the back of the certificate itself.

4.7.4.2 The Chairman or Director of the issuing agency concerned shall appoint the personnel as TDM-in-Charge, in addition to his duties as member of the TCS or DOF-OSSC, who shall perform the said task, covered by a bond issued by an accredited surety company of the bureau or department concerned."

All memoranda and other issuances contrary to or inconsistent with this Order are deemed modified or repealed.

This Order shall take effect immediately.

**NAPOLEON L. MORALES**  
Commissioner



10-00958  
Approved: \_\_\_\_\_