

2016-09-044



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MEMORANDUM

TO : ALL DISTRICT COLLECTORS
ALL OTHERS CONCERNED

SUBJECT : Utilization of Tax Credit Certificates (TCCs)

DATE : 28 September 2016

To ensure that importers have no unliquidated/unpaid additional assessments, utilization of all Tax Credit Certificates (TCC's) shall require an indorsement from the respective District Collectors where the Tax Debit Memo (TDM) will be utilized.

The clearance issued by the Collection Service shall also ensure that said importers have no accountabilities with other Ports.

Furthermore, all District Collectors are ordered to be strict in verifying the authenticity and correctness of supporting documents submitted by importers relative to the utilization of TCCs.

For strict and immediate compliance.



NICANOR E. FAELDON

Commissioner



SEP 29 2016