



Republic of the Philippines  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
Office of the Commissioner

March 5, 1990

**CUSTOMS MEMORANDUM ORDER**

NO. 17 - 90

To: All District Collector of Customs  
Others Concerned

In the adjudication of claims for refund of advance duties paid due to unutilized Letters of Credit, the same is necessarily accompanied by, among others a certification from the Central Bank on the utilization or non-utilization of said Letters of Credit, which is usually issued upon written request of the Bureau.

In this connection, the attention of this Office has been invited to the effect that at times a single claim for refund is covered by more than one letter request for certification signed by various officials of the Bureau thereby resulting in the duplication of such requests.

In view thereof, and in order to avoid duplicity of work and sometimes even confusion, it is hereby ordered that henceforth only the following officials of the Bureau are allowed to sign such request for certification from the Central Bank as follows:

1. Where the advance duties sought to be refunded were paid at the Port of Manila, the Chief of the Collection Division, POM;
2. Where the advance duties sought to be refunded were paid at the Manila International Container Port, the Chief of the Collection Division, MICP;
3. Where the advance duties sought to be refunded were paid at the Ninoy Aquino International Airport, the Chief of the Collection Division of the NAIA; and
4. Where the advance duties sought to be refunded were paid in any of the different Collection District, the District Collector of Customs or the Port Collector of Customs as the case may be.

This Order shall take effect on March 5, 1990.

*Salvador M. Mison*  
SALVADOR M. MISON  
Commissioner