

2015\_06-15



Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**  
Manila 1099

**OFFICE OF THE COMMISSIONER**

**MEMORANDUM –**

**TO :** ALL DISTRICT/PORT COLLECTORS  
OSS CENTER-DOF  
TAX CREDIT SECRETARIAT  
OTHERS CONCERNED

**FROM :** ALBERTO D. LINA  
Commissioner of Customs

**SUBJECT:** UTILIZATION OF BOI TAX CREDIT CERTIFICATES

**DATE :** 23 June 2015

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In view of the Audit Observation of the Commission on Audit relative to non-recording of Board of Investments (BOI) issued TCCs, *processing* of all applications for utilization of BOI TCCs are hereby HELD IN ABEYANCE, subject to the reconciliation of records.

This Order shall take effect immediately.

  
ALBERTO D. LINA  
Commissioner  
Bureau of Customs  
ALBERTO D. LINA  
Commissioner  
  
15-00745

JUN 25 2015