



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

November 03, 2017

CUSTOMS MEMORANDUM CIRCULAR
NO. 185-2017

To: All Deputy Commissioners
All Directors and Division Chiefs
All District/Port Collectors
And Others Concerned

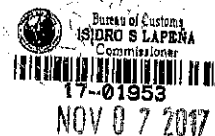
Subject: BIR Authorized Signatory

Attached is the letter of Atty. Gaudencio A. Mendoza, Jr., Chief Legal Counsel, BIR regarding MS. MA.THERESA E. MALIGAD, who is authorized to sign applications for issuance of the Carrier's Special Certificate and the International Carriers General Certificate from October 13, 2017 to October 27, 2017.

For your information and guidance.

For record purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.


ISIDRO S LAPEÑA, PhD, CSEE
Commissioner





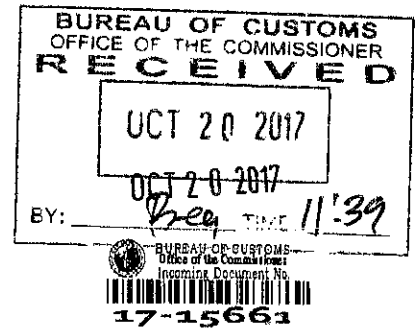
REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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347-824
Internal Admin. Group
Received by: VICKY REYES
Date: 10-24-17
Time: 9:11

October 13, 2017

ISIDRO LAPEÑA
Commissioner
Bureau of Customs
G/F, OCOM Bldg., Port Area
Manila City



Dear Commissioner Lapeña:

Transmitting herewith is the Memorandum of Commissioner Caesar R. Dulay dated October 13, 2017 addressed to **MARIA THERESA E. MALIGAD**, authorizing her to sign applications for issuance of the International Carrier's Special Certificate (ICSC) and the International Carriers General Certificate upon compliance with existing rules and regulations from October 13, 2017 to October 27, 2017.

For your information.


GAUDENCIO A. MENDOZA, JR.
Chief Legal Counsel
Office of the Commissioner