



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

14 August 1995

CUSTOMS MEMORANDUM ORDER
No. 23-95

District/Port Collectors of Customs
Chiefs, Collection Division
Cashier/Collecting Officers
Importers/Customs Brokers, and
Others Concerned

Re: Payments by Manager's/Cashier's Checks

Effective September 01, 1995, all Manager's/Cashier's Checks payable to the Bureau of Customs must have clearly printed on it the name of the importer/taxpayer to whose shipment the check shall be applied as payment for duties, taxes and other charges. The check must be addressed as follows:

"Payable to the Bureau of Customs
for the account of (name of importer)"

All cashier's/collecting officers accepting manager's/cashier's checks without the above information and/or managers/cashiers checks with erasures/alterations shall be deemed as violating this specific regulation and, therefore, shall be dealt with accordingly.

For strict observance by all concerned.


GUILLERMO L. FARAYNO, JR.
Commissioner