



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

23 June 2003

CUSTOMS MEMORANDUM ORDER
NO. 12-2003

Subject : **Processing/Issuance/Application of
TCCs in Tax/Duty Payments, TCC cases**

To enable the Office of the Commissioner to closely coordinate with and respond immediately to the requirements of Special Presidential Task Force 156, the authority to sign and approve for the Bureau of Customs all documents related to Tax Credit Certificates (TCCs) is hereby reverted and henceforth exclusively vested with the Commissioner of Customs, specifically but not limited to the following:

- 1) Processing/issuance of Tax Credit Certificates (TCCs);
- 2) Application of TCCs as tax/duty payments, or clearance therefor;
- 3) Actions, proceedings or cases against companies/persons involved in TCC irregularities.

Accordingly, the Deputy Commissioner, RCMG, is hereby directed to immediately turn over to the Commissioner of Customs (ATTN: TCC Committee), all papers bearing on TCC processing, issuance, application and such other transactions, as well as on the above-referred actions, proceedings or cases -- whether in the Bureau of Customs or in other jurisdictions.

All memoranda and other issuances contrary to and/or inconsistent with this Order are deemed modified or repealed accordingly.

Effective immediately.


ANTONIO M. BERNARDO
Commissioner