



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

24 September 2001

CUSTOMS MEMORANDUM ORDER

NO. 27-2001

All Deputy Commissioners
All District Collectors
All Service/Division Chiefs
All Others Concerned

Subject: **OFFICE OF THE DEPUTY COMMISSIONER**
Revenue Collection & Monitoring Group

In the interest of the service and in order to normalize the operations, it is hereby directed:

1. All papers and documents, emanating from the Legal Service, Financial Service and Collection Service, that require the signature/approval of the Commissioner of Customs shall be coursed through the Office of Atty. GIL VALERA, Deputy Commissioner for Revenue Collection Monitoring Group, for appropriate action or indorsement, with his recommendations, to the Commissioner of Customs.
2. The following authorities are delegated by the Commissioner of Customs to Deputy Commissioner GIL VALERA:
 - a. All claims for refund
 - b. Tax Credit
 - c. Transfer of Tax Credit
 - d. Administrative Cases, provided that in decisions ordering the dismissal of the respondent from the service or exonerating him from the charges, the same shall be cleared by the Commissioner of Customs.

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The Deputy Commissioner, RCMG shall submit an inventory of all unacted documents/papers pending with that Office as of the effectivity of this Order.

All previous orders and issuances inconsistent herewith are hereby repealed.

This Order shall take effect immediately.



TITUS B. VILLANUEVA
Commissioner