




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
1099 Manila

**MEMORANDUM**

**TO :** ALL DISTRICT COLLECTORS  
ALL DEPUTY COLLECTORS FOR ASSESSMENT  
ALL DEPUTY COLLECTORAS FOR OPERATIONS

**FROM :**   
ATTY. EDWARD JAMES A. DY BUCO  
Deputy Commissioner, AOCG

**SUBJECT :** ENTRY OF SMUGGLED CIGARETTES

**DATE :** February 07, 2018

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In view of the increase in excise tax on cigarettes under the TRAIN law, it is anticipated that attempts to smuggle cigarettes into the country will rise.

All ports are enjoined to be extra vigilant against illegal entry of cigarettes.