



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

August 19, 1998

CUSTOMS MEMORANDUM ORDER
NO. 31-98

TO : All District/Port Collectors
Chief, Collection Division
Customs Brokers/Importers Concerned

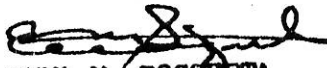
Customs Clearance Required before Tax Credit
Certificates issued by the One-Step-Shop of
the Department of Finance is Accepted as Payment

To conform with the conditions contained in the Instruction portion of the Tax Credit Certificates issued by the One-Step-Shop Tax Credit and Duty Drawback Center of the Department of Finance, it is necessary that, before these Tax Credits are applied as payment, the Customs Cashier should require that the corresponding Bureau Clearance be secured from the Collection Service which is situated at the Ground Floor of the CRIC Bldg.

If the importer has any outstanding liability with the Bureau, the Collection Service shall disclose the amount or sum thereof in the Certification Form and shall attach the same with the original copy of the OSS Tax Credit Certificate and Debit Memo to the Customs Cashier through the Chief, Collection Division. The importer's outstanding tax obligation with the Bureau shall have priority over the current duties and taxes. Hence, the Cashier shall apply the tax credit first on the account of the importer and only when there is sufficient balance to cover the duties, taxes and other charges of the new/current shipment may such excess be applied afterwards. The Chief and the Cashier of the port of entry shall be held directly responsible in complying with this order.

This order is effective immediately.

For the Commissioner of Customs:


EMMA M. ROSQUETA
Deputy Commissioner
Revenue Collection Monitoring Group