



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

01 June 1992

CUSTOMS MEMORANDUM ORDER  
NO. 59-92

TO: The Directors  
Collection Service  
Financial Service

All Collectors of Customs:

The Chief:

- 1) Piers and Inspection Division POM and MICP and its equivalent Units in other Collection Districts
- 2) Aircraft and Operations Division, NAIA
- 3) Container Control Division, POM and MICP and its equivalent Units in other Collection Districts;

All others concerned:

SUBJECT: Creation of Tax Credit and Duty Drawback Center  
(CENTER) at the Department of Finance

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Pursuant to Administrative Order No. 266 series of 1992, creating the subject CENTER and mandating it to process Tax Credit and Duty Drawback applications/claims within a period of only thirty (30) days from the date of its filing, the following directives and guidelines are hereby issued to the offices concerned.

I. COLLECTION SERVICE

The Director of Collection Service is hereby directed to furnish the CENTER (Attention: Duty Drawback Group, Tax Credit and Duty Drawback Center, DOF Bldg., Teodoro F. Valencia Circle, Rizal Park, Manila) with a list of persons and firms with outstanding accounts and/or uncanceled bonds on or before May 6, 1992. Such list shall be updated on a monthly basis.

CMO-59-92

II. FINANCIAL SERVICE (Attn.: Chief, Revenue Accounting Division)

The Director of the Financial and Management Office is hereby directed to designate two personnel at the Revenue Accounting Division (one principal and the other as alternate) who will be in charge of acting within two (2) working days, requests of the Duty Drawback Group of the CENTER for verification of BOC Official Receipts.

In the absence of the principal, the alternate shall automatically and without further order and within the same period of two (2) days act on the subject request.

III. DISTRICT COLLECTORS (Attn.: Chiefs, Piers and Inspection Division; Aircraft Operations Divisions; Customs Container Control Division and its equivalent Units in other Collection District)

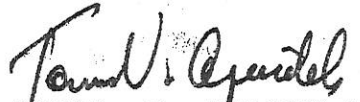
The Chiefs of Offices mentioned above are hereby directed to furnish the CENTER with all copies of the Inspector's Certificate of Lading (ICL) prepared by Inspectors who supervised loading of export cargoes; deliveries of aviation gas to scheduled international airlines and, deliveries of fuel oil to international vessels.

The Chief, CCD and its equivalent in other ports is hereby directed to furnish the Center with copies of Stuffing reports submitted by Stuffing Supervisors in the CY/CFS under their jurisdiction. The report shall include those that have already been prepared since October 1, 1991.

Full assistance compliance in this regard, is expected in order that tax credit and duty drawback applications/claims shall be processed within the thirty (30) day period, as mandated by the aforesaid Administrative Order.

For strict compliance.

This Order shall take effect immediately.

  
TOMAS V. APACIBLE  
Commissioner

c.c.:

Tax Credit and Duty  
Drawback Center

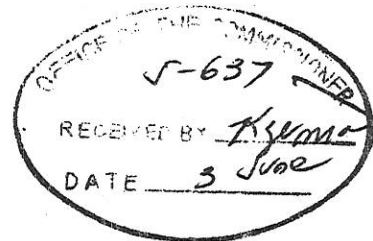


REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
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MANILA

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CMO. 79-92  
June 2, 1992

Memorandum for -

THE COMMISSIONER



Subject: One Stop Shop Tax Credit & Duty Drawback  
Center - Administrative Order #266  
Series of 1992

On various occasions, the Strategic Management Group composed of select representatives from the Department of Finance (DOF), the Bureau of Customs (BOC), the Bureau of Internal Revenue (BIR) and the Board of Investments (BOI) met to lay down the foundations for an effective Center for Tax Credit and Duty Drawback. As part of the exercise, the Group keeps constant dialogue with the private sector thru the Philippine Chamber of Commerce and Industry, the Philippine Export Foundation, and others.

To date, the Group came up and agreed on the following:

(1) All pending refund claims with the various agencies shall remain processed with said agencies except that in the case of BOI claims endorsed to the BOC for evaluation for which no TCC has as yet been prepared and recommended for the Commissioner's approval, the same shall be returned to the Board of Investment. So far, the BOC has returned to the BOI approximately five hundred (500) case folders.

(2) The Bureau of Customs shall submit to the Department of Finance (Attention: Undersecretary Cecilia Soriano) the designation of a Deputy Commissioner as member of the Executive Committee duly authorized to approve/sign tax credit certificates issued by the Center's Duty Drawback Group. Please refer to attached unnumbered and unsigned memo for the Commissioner's consideration.



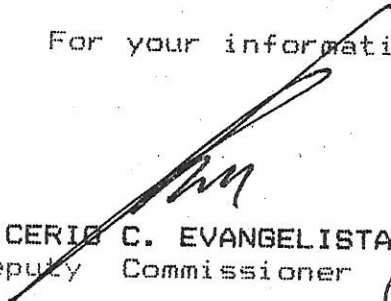
CMO-59-92

(3) The Bureau of Customs undertakes to implement measures that would radically simplify and facilitate verifications of imports and exports. For such purpose, a certificate of guidelines in the herein attached unnumbered memo is hereby submitted for your approval.

(4) Staffing requirements at the Center is currently taken care of by requesting the Comelec for an exemption from the current ban in the transfer of government personnel. The exemption was granted and the CPO for the detail of the personnel concerned is at present being prepared by the Office of Deputy Commissioner Feria. Hereto prepared letter addressed to Undersecretary Cecilia Soriano containing the names of those to be detailed at the Center is deferred pending approval of CPO.

In the meantime, the Bureau of Customs has assigned two (2) Drawback Examiners at the Center which has officially started operation the 8th of May 1992. The rest of the examiners are working on the backlog at the Bureau of Customs.

For your information.

  
LICERIS C. EVANGELISTA  
Deputy Commissioner 