



Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**  
1099 Manila

*[Signature]*  
**MASTER COPY**

**MEMORANDUM**

**TO :** ALL DISTRICT COLLECTORS  
ALL SUB-PORT COLLECTORS  
ALL OTHERS CONCERNED

**FROM :** *[Signature]*  
ISIDRO S. LAPENA, PhD, CSEE  
Commissioner

**SUBJECT :** Refrain from Referring to OCOM and its Offices the  
Resolution of Issues/Matters within the Responsibility  
and/or Jurisdiction of the Collection District

**DATE :** April 24, 2018

Bureau of Customs  
ISIDRO S. LAPENA  
Commissioner  
18-07103  
APR 30 2018

1. It has come to our attention that the matters/issues that can be resolved at the level of the District Collector are still being referred to the Office of the Commissioner (OCOM) or offices under OCOM for resolution.
2. To curtail this practice, you are hereby instructed that matters/issues within your respective areas of responsibility and/or jurisdiction must strictly be resolved at your level, except when provided by laws, rules and regulations as exclusively for the Commissioner to act upon (e.g. Section 201 (c), CMTA) or actions/resolutions which are subject to review or approval of the Commissioner.
3. In this regard, District Collectors are reminded to utilize their Law Division, to wit:

**“Law Division**

**Functions:** Assist the District Collector in the legal aspect of his administrative responsibilities and provide legal advice and services to the Collection District; render opinions and rulings on customs matters involving interpretation and application of laws and implementing regulations” (Functions of the Bureau of Customs pursuant to Executive Order No. 127)”

4. For strict and immediate compliance.