

2017-12-032





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

MASTER COPY *2017*

**MEMORANDUM**

TO : **ALL DEPUTY COMMISSIONERS  
ALL DIRECTORS  
ALL DISTRICT/PORT COLLECTORS  
AND OTHERS CONCERNED**

FROM : *Lapeña*    
**ISIDRO S LAPENA, PhD, CSEE**  
Commissioner

SUBJECT : **Passage of TRAIN and Possible Surge of  
Smuggling**

DATE : December 18, 2017

DEC 20 2017

1. Reference: Memorandum from the Department of Finance regarding passage of "Tax Reform Acceleration and Inclusion Act (TRAIN)."
2. In line with the above, you are all advised to closely monitor entry of commodities which will be affected by the new excise tax rates particularly automobiles, petroleum products and sugar-sweetened beverages.
3. For compliance.



**MASTER COPY**  
Republic of the Philippines  
**DEPARTMENT OF FINANCE**  
Roxas Boulevard Corner Pablo Ocampo, Sr. Street  
Manila 1004

241-746.  
Internal Admin Group  
Received by: *[Signature]*  
Date: 12-15-17  
Time: 11:45

**MEMORANDUM**

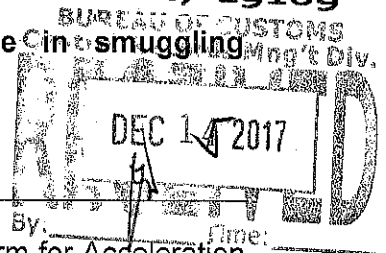
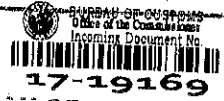
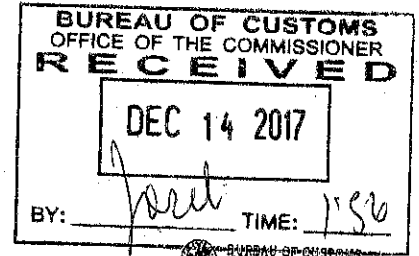
**TO :** ISIDRO S. LAPEÑA  
Commissioner of Customs

*[Signature]*

**FROM :** ANTONETTE C. TIONKO  
Undersecretary, Department of Finance

**SUBJECT :** Passage of TRAIN and possible surge in smuggling activities

**DATE :** 13 December 2017



In anticipation of the passage of the first package of the Tax Reform for Acceleration and Inclusion Act (TRAIN), the Bureau of Customs is advised to closely monitor entry of commodities which will be affected by the new excise tax rates particularly automobiles, petroleum products and sugar-sweetened beverages.

The Bureau of Customs (BOC) is reminded to strictly observe of its mandate to assess and collect customs revenues, prevent the entry of smuggled goods and suppress smuggling and other customs fraud.

Thank you.



DEPARTMENT OF FINANCE  
Republic of the Philippines



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