



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

MEMORANDUM

July 6, 2017

TO : ALL BOC EMPLOYEES**RE : OBLIGATIONS OF BOC EMPLOYEES REGARDING ASSESSMENT
AND COLLECTION**

Pursuant to Republic Act No. 10863, otherwise known as "Customs Modernization and Tariff Act of 2016" (CMTA), and other relevant laws, rules and regulations, the Bureau of Customs is mandated to enhance government revenue through collection of proper duties and taxes.

Further, Section 201 of the CMTA provides that only the Commissioner has the authority to compromise or abate customs obligations. In consonance thereto, all BOC employees are warned that they neither have the authority to compromise, abate or waive any collectible duties and taxes nor waive any assessment requirements as set forth by law.

All employees that contravene this order shall be dealt with severely.

For strict compliance.

GERARDO O. GAMBALA
Officer-In-Charge
and Deputy Commissioner, MISTG



17-05357
JUL 06 2017