



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1002

October 17, 2000

CUSTOMS MEMORANDUM ORDER  
NO. 14-2000

The Directors of Services  
District/Port Collectors of Customs  
Customs Operations Chiefs  
Customs Brokers and Others Concerned

Directive from Undersecretary Cornelio C. Gison  
for the Recovery of the amount of the reported  
Fraudulently issued by One-Stop-Shop Inter-Agency  
Tax Credit & Duty Drawback Center

The Department of Finance has forwarded to the Bureau in its letter dated September 18 & 22, 2000 the following documents marked:

- Annex "A" - List of Tax Credit Certificates which were released to twenty-two grantees have been fraudulently issued to various companies and various transfers and debit memos
- Annex "B" - List of Cancelled TCC's which were allegedly previously Indorsed to the Bureau last November, 1999 and January, 2000 for reference; and
- Annex "C" - List of Cancelled TCC which no TDM were issued but which may have still been used in the Bureau

Objective -

To be able to assist the One-Stop Shop Inter-Agency Tax Credit & Duty Drawback Center activities to recover the money value of the reported fraudulently issued TCC's.

Operating Procedures -

To be able to achieve this end, the following offices are hereby tasked to conduct investigation and/or verification to verify if the TCC's were forwarded by the Department of Finance to the Bureau and to submit the following reports concerning those listed in the aforementioned Annexes:

Report Required

1. Chief, Tax Exempt Div., - List of TCC's and date when each TCC was received from the Dept. of Finance, to what Collection Districts & port of entry where each TCC/Tax Debit Memo was forwarded for application as payment, and the date when TCC's were individually acknowledged at the District/Port of Entry  
Legal Service

2. Collection District/  
Port of Entry - Date when TCC's/Tax Debit Memorandum were received from Tax Exempt Division & when the same were used as payment. If used for payment, BCOR No., import Entry number, vessel of shipment & amount of duties & taxes. Name next port of entry where TCC's were sequentially transferred for application of payment or for forwarded to the Accounting Division after TCC's are fully utilized.
3. Accounting Division -  
Financial Mgmt. Office - Date when TCC's were fully utilized. Original copies of TCC's shall be set aside to be returned to DOF, thru Deputy Comm., Revenue Collection Monitoring Group
4. Collection Service - Monitor compliance by above-mentioned offices & prepare corresponding report

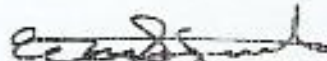
The reports must specifically identify the names of the grantee and amount of TCC, the assignor, the TDM number and the amount transferred; the respective addresses and Tax Identification numbers of both the assignor/transferor & assignee/transferee. If none of those listed was received, appropriate report shall likewise be submitted.

The lists of Annexes "A" to "C" are attached for ready reference.

Compliance insofar as the task assigned to the Chief, Tax Exempt Division/Director, (Legal Service), District/Port Collectors of Customs and the Chief, Accounting Division/Director, (Financial & Management Office) are expected to reach the Deputy Commissioner, Revenue Collection Monitoring Group (copy furnished the Director, Collection Service) on or before the 30 October 2000. Responses are likewise expected from District/Port of entry where TCC's were not referred to or used.

All concerned shall be guided accordingly.

For the Commissioner:



EMMA M. BORQUETA

Deputy Commissioner  
Revenue Collection Monitoring Group