



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1099

May 9, 2002

**CUSTOMS MEMORANDUM ORDER**  
NO. 21-2002

All Deputy Commissioners  
All District Collectors  
All Service/Division Chiefs  
All Others Concerned

**Subject: OFFICE OF THE DEPUTY COMMISSIONER**  
**Revenue Collection Monitoring Group**

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In the interest of the service and in order to normalize the operations, it is hereby directed:

1. All papers and documents, emanating from the Legal Service, Financial Service and Collection Service, that require the signature / approval of the Commissioner of Customs shall be coursed through the Office of Atty. GIL A. VALERA, Deputy Commissioner for Revenue Collection Monitoring Group, for appropriate action or indorsement, with his recommendations, to the Commissioner of Customs.
2. The following authorities are delegated by the Commissioner of Customs to Deputy Commissioner GIL A. VALERA:
  - a. All claims for refund
  - b. Tax Credit
  - c. Transfer of Tax Credit
  - d. Administrative Cases, provided that in decisions ordering the dismissal of the respondent from service or exonerating him from the charges, the same shall be cleared by the Commissioner of Customs.
  - e. To sign, file and prosecute civil complaints of the Bureau of Customs for collection of monies against importers, Insurance companies, and other concerned parties. However, the authority to enter into Compromise Agreements shall remain with the office of the Commissioner.

All previous orders and issuances inconsistent herewith are hereby repealed.

This order shall take effect immediately.

**ATTY. ANTONIO M. BERNARDO**  
Commissioner