



# BUREAU OF CUSTOMS

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AOCG Memo No. 429-2022

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*hmt*

## MEMORANDUM

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

**FROM :** ATTY. EDWARD JAMES A. DY BUCO  
Deputy Commissioner *EB*  
Assessment and Operations Coordinating Group

**SUBJECT :** Request from Du-Baladad and Associates for Three (3)  
Copies of Certification Letter for the Enumerated  
International Vessel for the Tax Refund of its Client Petron  
Corporation

**DATE :** November 29, 2022

This has reference to the attached letters from Du-Baladad and Associates requesting for three (3) copies of certification letters certifying that the international marine vessels enumerated in the attached letter do not ply the domestic waters and that the vessels depart from the Philippine port directly to a foreign port without stoppage or docking to any other port in the Philippines.

Said certification is intended to be used by its client Petron Corporation for refund with the Bureau of Internal Revenue (BIR) and Court of Tax Appeals of excise taxes it paid during the period of January 1, 2019 up to December 31, 2020 in relation to the importation and local production of its petroleum products in which taxes were not passed on to its customers, such as various international vessels.

In view of the foregoing, this office refers the subject matter for your appropriate action in order to certify that the respective international vessels under your jurisdiction do not ply the domestic waters and that these international vessels depart from the Philippine port directly to a foreign port stoppage or docking to any other port in the Philippines or otherwise, as the case may be.