



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

July 13, 1998

CUSTOMS MEMORANDUM ORDER

NO. 23-98

To : All Service Chiefs
All Collector of Customs
All Division Chiefs
All Others Concerned

Subject : **Delegation of Signing/Approving Authority in Refund Claims
and Tax Credit Certificates**

In the interest of the service with the end in view of improving efficiency and facility in the processing of matters related to all forms of refund claims and tax credit certificates, the authority to approve/sign on the following matters is hereby delegated to **ATTY. EMMA M. ROSQUETA** in her capacity as Deputy Commissioner for Revenue Collection Monitoring Group :

1. Protest Cases
2. Request for transfer of Tax Credit Certificates
3. To approve/sign tax credit certificates issued at the One Stop Shop Tax Credit & Duty Drawback Center

A periodic summary of above-enumerated matters duly acted upon pursuant to this Order shall be submitted to the Office of the Commissioner with the following information :

- a). Name of Protestant, Transferor and Transferee; Claimant
- b). Entry Number or Tax Credit Certificate Number
- c). Brief statement of reasons of approval
- d). Copy of the approval shall be attached to the summary

This order shall take effect immediately and shall last until revoked.


PEDRO C. MENDOZA, JR.
Commissioner