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# GUIDELINES AND PROCEDURE FOR REFUND (TAX CREDIT) OF UNUTILIZED ADVANCE DEPOSITS OF CUSTOMS DUTIES WITH AUTHORIZED AGENT BANKS

*BOC MEMORANDUM ORDER NO. 15-91*, February 12, 1991*

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Adopted: 12 Feb. 1991

(SGD.) SALVADOR M. MISON
Commissioner

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[*] Text Available at Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City



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