

FRAUDULENTLY OBTAINED TAX CREDIT CERTIFICATES

BOC CUSTOMS MEMORANDUM CIRCULAR NO. 406-99, September 22, 1999

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/c63acb00b648/>

For the information of all concerned, the Chief, Collection Division, Port of Manila, reported that the tax credit certificates contained in the attached list (Schedule of the TCC Utilization from July 1998 to September 15, 1999) consisting of four (4) pages, were obtained fraudulently.

The subject tax credit certificates are null and void and shall not be honored or accepted in payment of any liability to the government.

All District/Port Collectors are directed to submit to the Office of the Deputy Commissioner of Customs, Revenue Collection & Monitoring Group, within fifteen (15) days from this date, a certification that subject tax credit certificates have not been accepted or utilized for payment in their respective ports.

Adopted: 22 Sept. 1999

(SGD.) EMMA M. ROSQUETA
Deputy Commissioner
Revenue Collection & Monitoring Group

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