

**[ BOC MEMORANDUM ORDER NO. 1-98, January 08, 1998 ]**

**LIVE IMPLEMENTATION OF THE ELECTRONIC DUTY/TAX EXEMPT SYSTEM AT THE PAIR CARGO CUSTOMSHOUSE (SUPPLEMENT TO CMO 21-97)**

The Electronic Duty/Tax Exemption System covering shipments with exemptions processed at the Mabuhay Lane, Dept. of Finance shall come into effect at the Pair Cargo Customs house. The following procedures shall be followed:

1. The original copy of the approved exemption shall be given to the importer by Mabuhay Lane who in turn shall attach said copy to the IEIRD upon fling of the same to the Pair Cargo Customs house. Regular processing of entry shall continue.
2. An electronic record created at the Mabuhay Lane shall be readily made available to the Office of the Special Collector, Pair Cargo Customs house.
3. The COOIII shall be responsible for the verification as to the authenticity of the exemption document by checking from the computer system located at the Office of the Special Collector.
4. The COOIII shall retrieve the electronic record from the computer and compare the same with the original copy of the approved exemption attached to the entry form from no. 1 above. If there is an exact match, the IEIRD must be stamped as having been verified together with the signature of the COOIII. If there is a discrepancy, the matter must be brought to the attention of the Special Collector who shall make the necessary verification from the Mabuhay Lane.

This Order shall take effect immediately.

Adopted: 08 Jan. 1998

(SGD.) GUILLERMO L. PARAYNO, JR.  
*Commissioner*



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