

**[BOC MEMORANDUM CIRCULAR NO. 109-98,
March 24, 1998]**

**DELEGATING THE AUTHORITY TO THE COMMISSIONER OF
CUSTOMS TO ACT, WITH FINALITY, ON REQUESTS FOR RELEASE
OF IMPORTATIONS COVERED BY SECTION 105 (S) OF THE
TARIFF AND CUSTOMS CODE OF THE PHILIPPINES**

Attached for your information and ready reference is a copy of the Department Order No. 21-98 Re: Delegating the Authority to the Commissioner of Customs to act, with Finality, on requests for release of Importations Covered by Section 105 (S) of the Tariff and Customs Code of the Philippines; Section 103 (Y) of the National Internal Revenue Code, both as amended; and Section 12 of R.A. 8047 (Book Publishing Industry Development Act).

Please be guide accordingly.

Adopted: 24 March 1998

(SGD.) RAY M. ALLAS
Deputy Commissioner
Internal Administration Group

"Attachment"

Department Order No. 21-98

Delegating authority to the Commissioner of Customs to Act, with Finality, on Requests for Release of Importations Covered by Section 105 (S) of the Tariff and Customs Code of the Philippines; Section 103 (Y) of the National Internal Revenue Code, Both as Amended; And Section 12 of RA 8047 (Book Publishing Industry Development Act).

The importation of books is expressly exempted from the payment of Customs duty and internal revenue tax (Value-Added Tax) pursuant to Section 105 (s) of the Tariff and Customs Code; Section 12 of RA 8047 and Section 103 (y) of the National Internal Revenue Code, as amended, respectively.

Book is defined by the United Nations' Educational, Scientific, and Cultural Organization (UNESCO) as printed non-periodical publication of at least forty-eight (48) pages, exclusive of cover pages, published in the country and made available to the public. For purposes of duty and tax free importation, the said definition shall include (1) children's books which may be less than forty-eight (48) pages; (2) children's educational comics; and (3) boomies, which is a combination of a book