

[BOC MEMORANDUM ORDER NO. 13-98, May 12, 1998]

SYSTEM AND PROCEDURES IN THE PROCESSING AND TRANSMITTAL OF DUTY AND TAX EXEMPTIONS ISSUED BY THE DEPARTMENT OF FINANCE

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Objectives

- 1.1 To facilitate the approval of legitimate applications for duty and tax exemptions, hasten the transmittal of duly issued exemptions from the Dept. of Finance (DOF) to the Bureau of Customs and make these exemptions readily available to all user offices.
- 1.2 To prevent all forms of fraud associated with unsecured transmittal process of exemption papers.
- 1.3 To provide accurate and timely reports on levels of exemptions approved by the Dept. of Finance.

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Coverage

This order shall apply to all applications for exemptions issued by the Department of Finance, i.e., Mabuhay Lane and Revenue Express Lane (Non-Mabuhay).

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Operational Provisions

- 3.1 The various Customs Memorandum Orders (CMOs 21-97, 21-97A, 1-98 and 10-98) covering Mabuhay Lane exemptions are hereby consolidated into this Order and shall cover exemptions of the Revenue Express Lane (Non-Mabuhay) as well.
- 3.2 The original copy of the approved exemption shall be given by the DOF office concerned, i.e., Mabuhay Lane or Revenue Express Lane (these two offices to be called DOF herein) to the importer, who in turn shall attach said copy to the IEIRD upon filing of the same to the Bureau of Customs. Regular processing of the entry shall continue.
- 3.3 An electronic record shall be created at the DOF and transmitted immediately to the Bureau of Customs. This electronic record shall be made available to the Collection Divisions of the three MM ports, Office of the Special Deputy Collector-Pair Cargo Customshouse. Office of the Deputy Collector for Assessment-Port of Cebu and Tax Exempt Division.