

[BOC MEMORANDUM ORDER NO. 18-98, June 29, 1998]

IMPLEMENTATION OF DEPARTMENT ORDER NO. 21-98 AS AMENDED BY DEPARTMENT ORDER NO. 35-98 DELEGATING TO THE COMMISSIONER OF CUSTOMS TO ACT WITH FINALITY ON REQUEST FOR RELEASE OF IMPORTATIONS COVERED BY SEC. 105 (S) OF THE TARIFF AND CUSTOMS CODE, SEC. 103 (Y) OF THE NATIONAL INTERNAL REVENUE CODE, BOTH AS AMENDED, AND SEC. 12 OF RA 8047.

**1.0
Objective**

- 1.1 To facilitate the clearance of book importations.

**2.0
Scope**

This clearance procedure defined in this order shall be applicable only to those category of books defined under Department Order No. 21-98.

**3.0
General Provisions**

3.1 It shall be the responsibility of the Section Chief, FED with jurisdiction over book shipments in the port or equivalent office in case of outports to ascertain whether or not a shipment of books may be processed under this Order and exempt from payment of duties and taxes.

3.2 In the exercise of this delegated authority, the following must be strictly observed:

3.2.1 Only books as defined in Department Order No. 21-98 a copy of which is appended herewith is made an integral part of this Order, shall be given tax and duty exemption under this DOF delegated authority.

3.2.2 Books outside of the DO 21-98 definition shall need a Department of Finance exemption to be given tax and duty exemption treatment by the Bureau. Among others, the following types of educational and informational materials needs DOF exemption papers to be entitled to any duty/tax exemption:

1. Books with accompanying Tapes
2. Books with CD Bonus.