

**[ BOC MEMORANDUM ORDER NO. 38-98,  
September 29, 1998 ]**

**IMPLEMENTATION OF THE ELECTRONIC DUTY/TAX EXEMPT  
SYSTEM AT THE CARGOHAUS CUSTOMS OFFICE, NAIA  
CUSTOMHOUSE**

In line with and in compliance to the provisions of the Customs Memorandum Order No. 21-97, the following shall be observed in processing shipment granted with tax exemption privilege by Mabuhay Lane/Revenue Express Lane of the Department of Finance:

1. As part of the import entry declaration, the importer/broker shall attach the duly approved tax exemption document to the IEIRD/informal entry declaration.
2. The corresponding electronic record created and transmitted by the Mabuhay Lane/Revenue Express Lane shall be readily made available to the Office of the Special Collector through the Tax Exempt System installed thereat.
3. The Special Collector shall designate a Customs officer who shall be responsible in verifying the authenticity of tax exemption document and information through the System.
4. The duly designated Customs officer shall verify the authenticity of the tax exemption document and the information thereat by performing the following procedures:
  - 4.1 Retrieve the electronic tax exempt record through the Tax Exempt System computer terminal and compare the information reflected thereat with the original copy of the approved tax exemption document attached to the import entry declaration in no. 1 above;
  - 4.2 If there is an exact match, stamp and sign the entry declaration as having been verified and tag the corresponding electronic record in the system;
  - 4.3 If there is a mismatch, inform the Special Collector of the discrepancy/ies who in turn shall institute the necessary actions to hold in abeyance the processing of the shipment and refer the matter to the Mabuhay Lane/Revenue Express Lane for further verification.
5. The Special Collector shall not allow release of shipments with mismatched tax exemption information.

This Order shall take effect immediately.