

**[ CSC MEMORANDUM CIRCULAR NO. 11, S. 1996,  
December 09, 1996 ]**

**REVISED GUIDELINES ON THE ISSUANCE OF FAVORABLE  
INDORSEMENT FOR THE TAX AND DUTY FREE IMPORTATION OF  
MACHINERIES, EQUIPMENT AND SPARE PARTS (RESOLUTION  
NO. 356, SERIES OF 1996 DATED DECEMBER 9, 1996)**

To facilitate the evaluation requests of cooperatives for the tax and duty free importation of machineries, equipment and spare parts under Article 62(1) of R.A. 6938, otherwise known as the Cooperative Code of Philippines, and in consonance with the procedural guidelines enunciated in DOF-CDA Joint Circular No. 1-90 dated November 7, 1990, the following guidelines are hereby prescribed and promulgated for the compliance and information of all concerned:

*SECTION 1. Documentary Requirements* — Every applicant-cooperative for tax and duty free importation shall submit, in three (3) copies, the following documentary requirements to the CDA REGIONAL OFFICE WHERE THE APPLICANT-COOPERATIVE IS LOCATED. TWO COPIES OF WHICH SHALL BE FORWARDED TO THE CENTRAL OFFICE WITH PRE-INSPECTION REPORTS AND FAVORABLE INDORSEMENT.

- a. Letter of intent to import machineries, equipment or spare parts duly signed by the majority of the members of the Board of Directors of the cooperative.
- b. Proforma Invoice/Deed of Donation and Acceptance of Donation.
- c. Letter-request OF THE APPLICANT-COOPERATIVE for a Certificate of Good Standing (SGS) WHICH SHALL BE ISSUED BY THE REGIONAL OFFICE, EXCEPT FOR THE ELECTRIC COOPERATIVES (ECs) WHICH SHALL BE ISSUED BY THE CENTRAL OFFICE for the purpose of importation.
- d. Copy of the Annual Report of the preceding year together with the Audited Financial Statements;
- e. Copy of the updated bond in accountable officers/employees of the cooperative;
- f. Minutes of the latest General Assembly Meeting and the results of election of directors;
- g. Board Resolution authorizing the representative to follow-up the request with CDA; and
- h. A sworn undertaking that the imported items shall be sued exclusively by the cooperative and its members.