

**[ NTA MEMORANDUM CIRCULAR NO. 002-A,  
SERIES OF 2010, October 05, 2010 ]**

**FURTHER AMENDING SECTION 12 (B) OF ARTICLE V OF THE  
RULES AND REGULATION GOVERNING THE EXPORTATION AND  
IMPORTATION OF LEAF TOBACCO AND TOBACCO PRODUCTS, AS  
AMENDED BY MEMORANDUM CIRCULAR NO. 002, SERIES OF  
2010**

**WHEREAS,** it is the declared policy of the government to translate into practical realities the following State policies and mandates in the 1987 Constitution, namely:

- a) The State recognizes the indispensable role of the private sector, encourages private enterprise, and provides incentives to needed investments; and
- b) The State shall promote the preferential use of Filipino labor, domestic materials and locally produced goods, and adopt measures that help make them competitive.

**WHEREAS,** in pursuance of these policies, the government shall actively encourage, promote, induce and accelerate a sound and balanced industrial, economic and social development of the country in order to provide jobs to the people especially those in the rural areas, increase their productivity and their individual and family income, and thereby improve the level and quality of their living condition through the establishment, among others, of special economic zones in suitable and strategic locations in the country and through measures that shall effectively attract legitimate and productive foreign investments.

**WHEREAS,** there are other tobacco companies which are duly registered locators within the different economic zones of the country and are undertaking economic activities, such as, but not limited to, warehousing and semi-processing of imported raw leaf tobacco/materials and subsequently re-export the same leaf tobacco as partially processed/finished products;

**WHEREAS,** the NTA recognizes the role of PEZA registered locators in the development of the Philippine economy in terms of providing significant employment opportunities relative to the amount of the capital being invested; increasing productivity of resources of the country; improving utilization of the products thereof; improving technical skills of the people employed in the enterprise; all of which shall result in increased volume and value of exports for the Philippine economy; and

**WHEREAS,** the Philippine Bobbin Corporation (PBC), a corporation duly registered as a locator within the Cavite Economic and Processing Zone at Rosario, Cavite, represented by its General manager, Mr. Javier Plantada, submitted a formal request for reconsideration in view of the issuance of NTA Memorandum Circular No. 002, Series of 2010;