

**[ NTA MEMORANDUM CIRCULAR NO. 002, s. 2009,  
December 22, 2009 ]**

**RESTORATION/REINSTATEMENT OF REGULATORY PROCEDURES  
AND FEES IN THE EXPORTATION OF LEAF TOBACCO AND  
TOBACCO PRODUCTS**

WHEREAS, pursuant to Executive Order No. 554, s. 2006, directing all departments, bureaus, agencies and government-owned and controlled corporations to eliminate fees and charges imposed on export documentary requirements, the NTA issued Memorandum Circular No. 02, Series of 2007 (Annex "A"<sup>\*</sup>), temporarily suspending the collection of fees and charges in the exportation of leaf tobacco, tobacco products and other tobacco related materials;

WHEREAS, paragraph 4, Section 3 of E.O. 554 exempts those covered by international agreements to which the Philippines is a signatory and that include among others, the World Health Organization – Framework Convention on Tobacco Control (WHO-FCTC); and

WHEREAS, due to rampant sales and distribution of counterfeit and smuggled tobacco products, which endangers the health of the populace, the NTA deems it necessary to reinstate the regulatory procedures in the exportation of leaf tobacco, tobacco products and other tobacco related materials.

NOW, THEREFORE, for and in consideration of the foregoing premises, Memorandum Circular No. 02, series of 2007, suspending the regulatory procedures and export fees, is hereby lifted effective immediately.

For your information and guidance.

Adopted: 22 Dec. 2009

(SGD.) CARLITOS S. ENCARNACION  
*Administrator/Vice Chairman of the NTA Governing Board*

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<sup>\*</sup> Text Available at Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City

