

[BOC MEMORANDUM ORDER NO. 10-98, April 20, 1998]

**LIVE IMPLEMENTATION OF THE ELECTRONIC DUTY/TAX
EXEMPTION SYSTEM AT THE PORT OF CEBU (SUPPLEMENT TO
CMO-21-97)**

The Electric Duty/Tax Exemptions System covering shipments with exemptions processed at the Mabuhay Lane, Dept. of Finance shall come into effect at the Port of Cebu Customhouse on 23 April 1998. The following procedures shall be observed:

1. The original copy of the approved exemption shall be given to the importer by Mabuhay Lane who in turn shall attach said copy to the IEIRD upon filing of the same to the Bureau of Customs. Regular processing of the entry shall continue.
2. An electronic record created at the Mabuhay Lane shall be readily made available to the Office of the Deputy Collector for Assessment.
3. The COOIII shall be responsible for the verification as to the authenticity of the exemption document by checking from the computer system located at the Office of the Deputy Collector for Assessment.
4. The COOIII shall retrieve the electronic record from the computer and compare the same with the original copy of the approved exemption attached to the entry from no. 1 above. If there is an exact match, the IEIRD must be stamped as having been verified together with the signature of the COOIII. If there is a discrepancy, the matter must be brought to the attention of the Deputy Collector for Assessment who shall make the necessary verification from the Mabuhay Lane.

Adopted: 20 April 1998

(SGD.) GUILLERMO L. PARAYNO, JR.
Commissioner
