

**[BOC MEMORANDUM CIRCULAR NO. 255-98,
August 05, 1998]**

IMPORTATION OF GOODS EXEMPT FROM CISS

The letter-reply of Director Concepcion S. Kimpo, Revenue Office, Department of Finance dated 08 July 1998 to Mr. Simeon D. Macaraeg, Operations Manager, Jugro Transport International Phils. Corp. relative to the latter's request for exemption from SGS Pre-Shipment Inspection of their shipment of Shoplifting products covered by KIP Pro forma Invoice No. 106 dated May 29, 1998 pursuant to Section 105 (1) of the TCCP, which invited attention to the provisions of Paragraph 5 (a) of Amended Joint Order No. 1-91 implementing the CISS, quoted hereunder:

"5. The following importations of goods are exempt from the CISS:

a. Goods imported pursuant to Section 105 of the Tariff and Customs Code of the Philippines but not including commercial imports under consignment basis."

For your information and guidance.

Adopted: 05 Aug. 1998

(SGD.) JULITA S. MANAHAN
Deputy Commissioner
Internal Administration Group



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