

[DA MEMORANDUM CIRCULAR NO. 4, May 09, 1997]

GUIDELINES FOR AVAILMENT OF IMPORT DUTY INCENTIVES FOR FERTILIZER IMPORTATIONS

In support of the Gintong Ani Program and other related programs of the Department of Agriculture (DA) geared toward increased food production and achieving food security, the Department of Finance through Secretary Roberto F. de Ocampo in a letter dated 25 March 1997, approved the release of fertilizer shipments from the Bureau of Customs without prepayment of duties and other charges pursuant to Sec. 12 of the General Appropriations Act of 1996 otherwise known as R.A. 8174 in relation to DOF-DBM Joint Circular No. 2-91. This Circular, therefore, sets the following guidelines and procedures to implement the 25 March 1997 order of the Department of Finance (DOF).

I. Covered Commodities

The import duty incentives for imported fertilizer shall cover all fertilizer imports that are intended to support the Gintong Ani Program and other related programs, which importation shall likewise include, raw materials, intermediates and additives that are used in the production of fertilizers.

II. Import Duty Incentives Scheme

All fertilizer importation that are endorsed by the Secretary of Agriculture or his duly authorized representative shall enjoy import duty incentive under the automatic appropriations clause of Sec. 12 of the General Appropriations Act of 1996.

III. Procedures for Availment

- a) All import documents shall indicate the Department of Agriculture as the consignee for the account of the specific fertilizer importer.
- b) In accordance with Department Order No. 3, all applications for coverage under the incentive shall be filed with the Fertilizer and Pesticide Authority. The request shall be supported by a true or duplicate copy of Bill of Lading, Commercial Invoice, Packing List and Bureau of Customs Import Entry indicating the amount of duty for the respective shipment.
- c) After evaluation by FPA, the corresponding DOF endorsement, Certificate of Official Importation and Certificate of Undertaking shall be transmitted by FPA to DA for the consideration and approval of the Secretary of Agriculture or his duly designated DA official.