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REGISTRATION OF SCRAP BUYERS, DOCUMENTATION OF SCRAP SALES AND IMPOSITION OF A FIXED SCRAP SALES PROCESSING FEES

PEZA MEMORANDUM ORDER NO. 2003-001, February 14, 2003

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Registration of Scrap Buyers

The existing system requires buyers of scrap materials generated by economic zone enterprises to register in each and every zone in which they purchase their scrap materials.

Effective immediately, buyers shall register and/or renew their registration with the PEZA Central Office (Attention: Office of the Deputy Director General for Policy and Planning, 2nd Floor, Philippine Economic Zone Authority, Roxas Boulevard corner San Luis Street, Pasay City).

The PEZA Central Office Registration, which shall be effective for a period of two years, will enable scrap buyers to operate in all PEZA-registered economic zones.

The PEZA Central Office shall receive and process applications only in January and June every year, except for Year 2003, where registration shall be undertaken in February until 31 March and in June.

Outside of January and June, PEZA may register buyers of “specialized” scrap materials (i.e. scrap materials that may be used only for very specific applications and are, therefore, not bought by most scrap buyers) generated by economic zone locator enterprises which have just started operations or which are generating the “specialized” scrap materials for the first time, provided the application for registration is accompanied by an endorsement of the CEOs/Presidents of the economic zone locator enterprises that generate the “specialized” scrap materials.

Scrap buyers shall submit their applications directly to the PEZA Central Office and receive their Certificates of Registration within one-hour of acceptance of the applications.

Alternatively, scrap buyers may submit their applications to the PEZA-Enterprise Assistance Divisions (PEZA-EADs) in economic zones in which they operate. The PEZA-EAD shall accept the applications, after verifying completeness of the documentary requirements and accuracy of information submitted, receive payment of the Registration Fee, and immediately forward the applications to the PEZA Central Office. Scrap Buyers may secure their Certificates of Registration from the PEZA-EAD where they submitted their applications no later than five working days after acceptance of the applications.

Documentary Requirements

Scrap buyers shall submit, with their applications for Registration, original or copies certified as true copies by an official of the company, of the following documents:

- Scrap Buyer’s Registration Form (Please refer to the attached copy);

- DENR Certificate of Non-Coverage (for buyers of scrap materials not containing toxic and hazardous waste);

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- DENR Accreditation/Environmental Compliance Certificate (for buyers of scrap materials containing toxic and hazardous waste);

- Mayor's Permit; and

- P5,000 Registration Application Filing Fee.

Additional requirements:

- DENR-EMB Permit to Transport (for buyers that shall transport scrap materials containing toxic and hazardous waste); and

- Written endorsement by the CEO/President of the economic zone locator enterprise generating the "specialized" scrap materials (for buyers that shall apply outside the months of January and June).

Documentation of Scrap Sales

The Bureau of Customs (BoC), shall be solely responsible for the appropriate valuation of scrap materials, for the purpose of determining import duties and taxes to be paid on the sale of the scrap materials. Import duties and taxes assessed by the BoC on the scrap materials sold shall be paid in the name of the economic zone enterprise which sells them.

Scrap buyers shall fill-out the PEZA Form 8106 and present the corresponding original copy of the official receipts, evidencing payment of assessed import duties and taxes, and submission of a copy of the same to the PEZA-EAD, every time it shall withdraw scrap materials from the economic zone.

The PEZA-EAD shall verify with the BoC the basis for the computation of the import duties and taxes paid (i.e., the determined values of the different scrap materials and corresponding commodity classifications and tariff rates based on the Tariff and Customs Code of the Philippines).

Imposition of a Fixed Scrap Sales Processing Fee

A fixed Scrap Sales Processing Fee (SSPF) of P500.00 per scrap sales transaction shall be imposed, in lieu of the existing SSPF of 5% of the value of the scrap materials sold. The SSPF shall apply to sales transaction on which import duties and taxes have been paid to the BoC, withdrawn from the economic zone on the day the taxes and duties were paid.

Withdrawal and Transport of Scrap Materials Containing Toxic and Hazardous Waste

Scrap buyers withdrawing the transporting scrap materials containing toxic and hazardous waste (e.g., plastic drums containing used oil, methyl alcohol, solder dross) shall present upon demand, a copy of its DENR-EMB Permit to Transport and Hazardous Waste Manifest, evidencing it is in possession of a valid authority to transport such and to ensure that the scrap materials containing hazardous and toxic substances are delivered only to DENR-Accredited storage, treatment, processing and/or recycling facilities.

For your guidance and strict compliance.

Adopted: 14 Feb. 2003

(SGD.) LILIA B. DE LIMA
Director General

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