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GUIDELINES FOR AVAILMENT OF IMPORT DUTY INCENTIVES FOR FERTILIZER IMPORTATIONS

DA MEMORANDUM CIRCULAR NO. 4, May 09, 1997

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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.

d) Transmission of the foregoing documents to and from the DA shall be made only by the officially designated FPA liaison officer.

e) Release of documents, for endorsement and final approval by DOF, shall only be made upon payment of the corresponding processing fees and charges to FPA.

f) It is understood here that final approval for the availment of the import duty incentive rests solely on the

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Department of Finance such that, in the event of a denial of a particular application and for whatever reason the DOF refuses to favorably endorse the shipment to the Bureau of Customs, the amount of duties due, therefore, shall be borne by the concerned private importer.

IV. Effectivity of the DOF 25 March 1997 Order

All shipments arriving after 25 March 1997 shall be eligible for coverage of the import duty incentives under the automatic appropriations scheme pursuant to Sec. 12 of the General Appropriations Act of 1996, otherwise known as R.A. 8174. Import Duty Incentive claims for fertilizer shipments prior to 25 March 1997 shall be treated in a separate Memorandum Circular.

For your guidance and compliance.

Adopted: 9 May 1997

(SGD.) SALVADOR H. ESCUDERO III
Secretary

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