

IMPORTATION OF GOODS EXEMPT FROM CISS

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/2ed32606ce16/>

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

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.