IMPLEMENTATION OF DEPARTMENT ORDER NO. 35-98 RE: IMPORTATION OF BOOKS

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Attached for your information and guidance, is a copy of Department of Finance Office Memorandum No. 3-2000 on the Implementation of Department Order No. 35-98, Re: Importation of Books.

Hereunder quoted is -

> "Department Order No. 35 98"
>
> Extending the Authority of the Commission of Customs to Act, with finality, on requests for release of importations covered by Section 105 (s) of the Tariff and Customs Code of Philippines; Section 103 (y) of the National Internal Revenue Code, both as amended; and Section 12 of RA 8047 (Book Publishing Industry development act) to all Ports of Entry, Amending for the purpose Department Order No. 21-98

In the interest of the service and to optimize the benefit of exemption of books expressly provided under Section 105 (s) of the Tariff and Customs Code and tax exemption expressly provided under Sections 12 of R.A. 8047 and 103 (y) of the National Internal Revenue Code, the Commissioner of Customs or his duly designated representative is hereby authorized to pass upon, with finality, on all applications for release of such importations from any of the ports. Any provision of Department Order No. 21-98 inconsistent with this Order is hereby modified accordingly.

All provisions of Department Order No. 21-98 not otherwise affected by the provision of this Order shall remain in full force and effect.

This Order shall take effect immediately.

(SGD.) SALVADOR M. ENRIQUEZ, JR.
Secretary"

Adopted: 11 May 2000

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

Attachment:

Department of Finance
Office Memorandum No. 3-2000

Implementation of Department Order No. 35-98 Re. Importation of Books

This has reference to Department Order No. 35-98 which extends to the Commissioner of Customs the authority to act, with finality, on requests for release of importations pursuant to the provisions of Republic Act No. 8047.

The National Book Development Board has made us aware that importers of books are still required by the Bureau to pass through the Mabuhay Lane of the Department of Finance. It is recalled that Department Order No.

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35-98 was issued on May 13, 1998 precisely to streamline the process of releasing imported books from all ports of entry. Inasmuch as R.A. 8047, pursuant to R.A. 8241, has granted tax exemption to importers of books, in addition to the exemption under the Tariff and Customs Code, it was deemed that the Bureau of Customs no longer requires endorsement from the Mabuhay Lane of the Department of Finance in order to effect the release of imported goods, provided these are not of the kind that are prohibited e.g. pornographic, subversive, etc.

Therefore in the interest of the service and to better serve the book importers of the country, you are hereby directed to implement the provisions of Department Order No. 35-98. The same treatment should be extended to imported books released through the various post offices in the country.

For strict implementation.

Adopted: 26 April 2000

(SGD.) JOSE T. PARDO
Secretary

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