

## **WAIVER OF THE INSCRIPTION REQUIREMENT ON THE ANNOTATION IMPORTED TAX AND DUTY FREE UNDER (SPECIFIC ARTICLE/PROVISION OF) E.O. 226**

*BOC MEMORANDUM CIRCULAR NO. 406, December 06, 1995*

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/86d9956f05c5/>

---

Appended herewith, for your information and guidance, is the text of the letter dated November 25, 1995 from the Undersecretary and Managing-head, Board of Investments informing this Bureau that all BOI registered firms are no longer required to inscribe in their shipment/equipment the annotation "IMPORTED TAX AND DUTY-FREE (UNDER SPECIFIC ARTICLE/PROVISION)".

All concerned shall be guided accordingly.

Adopted: 6 Dec. 1995

(SGD.) CESAR E. DARIO

Deputy Commissioner

**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.