

LETTER OF INSTRUCTIONS NO. 367, January 26, 1976

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TO:

The Board of Investment
The Commissioner of Internal Revenue
The Collector of Customs
The Embroidery and Apparel Board

SUBJECT :

Authorizing the Withdrawal for Specific Purpose of Textile/Fabric Manufactured in the Export Processing Zone at Mariveles, Bataan, Without Prepayment of Taxes and Duties Under Certain Conditions

Pursuant to Section 401, Part 3, of the Revised Tariff and Customs Code of the Philippines as amended by PD 34, and for the purpose of expanding foreign markets of Philippine products as a means of assisting the economic development of the country and overcoming domestic unemployment, you are hereby ordered to authorize the immediate withdrawal of fabric/textile materials manufactured in the Export Processing Zone at Mariveles, Bataan, without the prepayment of taxes and duties subject to the strict compliance of the following conditions:

- That the textile/fabric materials have been manufactured exclusively in the Export Processing Zone at Mariveles, Bataan;
- That the withdrawal of textile/fabric manufactured and produced by companies operating within the Export Processing Zone shall be made and authorized only for the sole and exclusive purpose of using these fabric/textile as raw materials for the manufacture in the Philippines of garments and other wearing apparels intended "exclusively for export";
- That both the manufacturer of fabric/textile materials produced in the Export Processing Zone and the manufacturer of the garments and wearing apparel using these materials shall each be required to post a re-export bond equivalent to 1-1/2 times the assessable taxes and duties on importations of similar nature;
- That the finished garments and apparels manufactured or produced in the Philippines from the textile/fabric materials withdrawn from the Export Processing Zone shall be held strictly accountable for such withdrawal and satisfactory proof must be presented before the re-export bond can be cancelled that the same textile/fabric materials had been converted and/or processed in the Philippines into garments/apparels intended "exclusively for export".

Strict Compliance of this instruction is required.

DONE in the City of Manila, this 26th day of January, in the year of Our Lord, Nineteen Hundred and Seventy-Six.

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