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PARALLEL RUN OF THE ELECTRONIC APPROVAL, TRANSMITTAL AND UTILIZATION OF DUTY/TAX EXEMPTIONS

BOC MEMORANDUM, July 18, 1997

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On Monday, 21 July 1997, the parallel run of the Electronic Tax Exemption System shall be put into place. The following procedures shall be observed during the period:

1. The entry shall still be directly submitted to the Entry Encoding Center (for consumption entries) and the Informal Entry Division (for informal entries). However, only the importer's copy (certified true copy) of the exemption papers with the supporting documents shall be attached to the entry. The original copy of the copy of the exemption papers shall still be forwarded by official messenger of the Department of Finance to the Tax Exempt Division.

2. Regular processing of the entry shall continue. At the FED/IED, the COO3/COO5 shall act on the basis of the copy of the exemption attached to the entry.

3. The Chiefs, Cash Division shall set up a Duty/Tax Exemption Verification Section, the functions of which be as follows:

a. To officially receive from the Tax Exempt Division, OCOM, the original copy of the indorsement used by the DOF together with their corresponding indorsement and supporting papers.

b. To retrieve the electronic record of the exemption on the computer system.

c. To receive from AMPP clerks (for consumption entries) or Informal Entry Division (for informal entries) entries that are exempted from payment of duties and taxes and compare the exemption documents attached to the entry and the action taken by the COO3/COO5 as against (a) and (b) above.

d. If (a), (b) and (c) tallies, to give due course to the entry and forward the same to the OLRS Unit for the lifting of duty stop.

e. To maintain a logbook of all exemptions received with the following details:

1) Control Number Exemption
2) Consignee/Applicant
3) Date/Time entry received at Collection Division
4) Date/Time electronic record received by Collection Division's computer terminal
5) Date/Time paper exemption/indorsement received from Tax Exempt Division

4. The above procedures must be strictly followed until such time as instructions are given for the switch-over to live implementation.

Adopted: 29 July 1997

(SGD.) GUILLERMO L. PARAYNO, JR.
Commissioner

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