

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

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/8e9c20dc82c7/>

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

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.