DELEGATING THE AUTHORITY TO THE COMMISSIONER OF CUSTOMS TO ACT, WITH FINALITY, ON REQUESTS FOR RELEASE OF IMPORTATIONS COVERED BY SECTION 105 (S) OF THE TARIFF AND CUSTOMS CODE ...

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Attached for your information and ready reference is a copy of the Department Order No. 21-98 Re: Delegating the Authority to the Commissioner of Customs to act, with Finality, on requests for release of Importations Covered by Section 105 (S) of the Tariff and Customs Code of the Philippines; Section 103 (Y) of the National Internal Revenue Code, both as amended; and Section 12 of R.A. 8047 (Book Publishing Industry Development Act).

Please be guide accordingly.

Adopted: 24 March 1998

(SGD.) RAY M. ALLAS
Deputy Commissioner
Internal Administration Group

“Attachment”

Department Order No. 21-98

Delegating authority to the Commissioner of Customs to Act, with Finality, on Rerquests for Release of Importations Covered by Section 105 (S) of the Tariff and Customs Code of the Philippines; Section 103 (Y) of the National Internal Revenue Code, Both as Amended; And Section 12 of RA 8047 (Book Publishing Industry Development Act).

The importation of books is expressly exempted from the payment of Customs duty and internal revenue tax (Value-Added Tax) pursuant to Section 105 (s) of the Tariff and Customs Code; Section 12 of RA 8047 and Section 103 (y) of the National Internal Revenue Code, as amended, respectively.

Book is defined by the United Nations' Educational, Scientific, and Cultural Organization (UNESCO) as printed non-periodical publication of at least forty-eight (48) pages, exclusive of cover pages, published in the country and made available to the public. For purposes of duty and tax free importation, the said definition shall include (1) children's books which may be less than forty-eight (48) pages; (2) children's educational comics; and (3) boomies, which is a combination of a book and comics.

Thus, in the interest of the service and in order to facilitate action on requests for exemptions under Section 105(s) of the Tariff and Customs Code of the Philippines, Section 103(y) of the NIRC, as amended, and Section 12 of R.A. 8047, pertaining specifically to importation of books (except pornographic and subversive materials), the Commissioner of Customs or his duly designated representative is hereby authorized to pass upon and act, with finality, on all applications for release of such importations without the necessity of coursing them through the Department of Finance, subject to the following conditions:

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1. The Commissioner of Customs or his duly authorized representative shall see to it that only books as defined herein above shall be authorized under this Order.

It is understood that educational and informational materials, to wit: (1) books with accompanying tapes; (2) books with CD Bonus; and (3) professional magazines and journals with accompanying tapes will still be authorized by this Department and therefore excluded from this Order.

2. The authority under this Order covers requests for the release of importation of books which arrived and unloaded outside the jurisdiction of the three (3) ports in Manila, namely: NINOY AQUINO INTERNATIONAL AIRPORT (NAIA), PORT OF MANILA and MANILA INTERNATIONAL CONTAINER PORT (MICP).

Those that are sent through the postal services are included in this authority.

The Commissioner of Customs is authorized to promulgate the procedure for the effective implementation of this Order.

It is understood that in the exercise of this authority, utmost care and prudence will be observed to insure that all rules and regulations pertaining to the said provisions of laws shall be strictly adhered to.

Under this Order, the Commissioner of Customs or his duly designated representative is required to render a quarterly report to the Secretary of Finance, for monitoring, on all actions by the former, relative to the authority herein delegated.

This Order shall take effect immediately.

Adopted: 06 March 1998

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

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