SUPPLEMENTARY PROVISIONS TO CMO 21-97

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1. Section 3.1 on the processing of entries with duty/tax exemptions at the Formal/Informal Entry Division shall include sub-sections to be numbered and read as follows:

> 3.1.1 For shipments entered at the Port of Manila and Manila International Container Port, the COO III shall be responsible for the verification as to the authenticity of the exemption document by checking from the computer system located at the Duty Tax Exemption Verification Section at the Collection Division. The manner in which the document is to be verified is stated in Section 3.3 of CMO 21-97.
>
> 3.1.2 For shipments entered at the Ninoy Aquino International Airport, the importer or his authorized representative shall present the original copy of the exemption papers to the Collection Division at the District Headquarters. The Duty/Tax Exemption Verification Unit shall generate a print-out of the electronic record and route the same to the Deputy Collector for Administration in accordance to the prescribed procedure in Section 3.4 of CMO 21-97. Moreover, the Chief of the Collection Division and the authorized personnel of the Verification Unit shall both sign on the original copy of the exemption document as well as on the print-out to indicate that the same have been verified. The Entry Processing Unit of the warehouse where the entry will be filed must insure that the original copy of the exemption document were duly authenticated.

2. Section 3.5 of CMO 21-97 is hereby amended to read as follows:

> "3.5 For shipments entered outside Metro Manila, the Tax Exempt Division (TED) shall print out and authenticate the electronic record x x x ."

3. This Order shall take effect immediately.

Adopted: 20 Aug. 1997

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

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