IMPORTATION OF BOOKS

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Effective immediately, all importations of books except those containing pornographic and subversive entered thru the Customs Postal Stations need not be covered by exemption papers from the Department of Finance to be exempted from payment of duties and taxes.

Books, contemplated in this memorandum refer to books failing under the following tariff headings quoted hereunder, to wit:

> "49.01 Printed book, brochures, leaflets and similar printed matter, whether or not in single sheets.
>
> 49.03 Children's picture , drawing or colouring books.
>
> 49.05 Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.
>
> 4905.91 00 - - In book form
>
> 49.06 Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitised paper and carbon copies of the foregoing."

Feedback reports on all importations of books released duty and tax free must be submitted to this Office containing the following informations:

a. Entry Number
b. Consignee
c. Description
d. Quantity
e. Value
f. Duties and taxes exempted

Adopted: 29 Jan. 1997

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

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