



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099
South Harbor, Gate 3, Port Area, Manila

March 22, 2019

CUSTOMS MEMORANDUM CIRCULAR

NO. 109 - 2019

To: All Deputy Commissioners
All Service Directors
All District/Port Collectors
All Others Concerned

SUBJECT: New Extended Procedure Code for Duty, Value-Added Tax and Ad Valorem Tax Exemption for SAD No. P02B C-46457 consigned to Nissan Philippines Inc.

With reference to the letter dated February 27, 2019 from Iries C. Dimayuga, Licensed Customs Broker for Nissan Philippines Inc., all concerned are informed that the Systems Development Division (SDD)-Management Information System and Technology Group (MISTG) has included **TE0** described as "Section 105 (t), Section 109 NIRC, Duty, VAT and Excise exempt" in the E2M system.

This new procedure code **TE0** once issued by Tax Exempt Division can exempt CUD, VAT and EXCISE/AVT.

For your information and guidance.

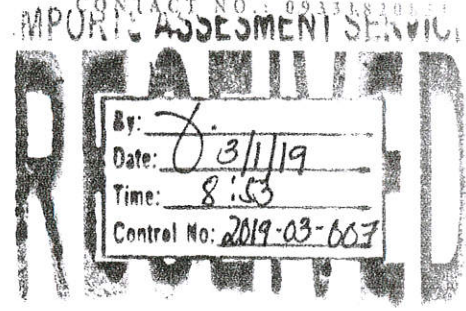
REY LEONARDO B. GUERRERO
Commissioner, BOC

February 27, 2019



IRIES C. DIMAYUGA
LICENSED CUSTOMS BROKER
BLK 37 J LOT 25 PH3 11
LAPULAPU EXTENSION DAL...
DAGATAN CALOOCAN CITY
iries.dimayuga@gmail.com
CONTACT NO.: 0933820151

Office of the Deputy Commissioner
Assessment and Operation Coordinating Group
Bureau of Customs
Port of Manila
South Harbor, Manila



Attn. : **Atty. Edward James A. Dy Buco**
Deputy Commissioner, AOCCG

Re : Shipment of 2 x 40' container s.t.c. 4 units Nissan P60A (Motor Vehicle) ETA: Jan 30, 2019; Reg.# CCL0006-19; loaded on board OOCL SINGAPORE V. 027E; B/L No, M106791, consigned to Nissan Philippines Inc.

Dear Sir;

In connection with the above-mentioned shipment, we would like to request your good office for the "Exemption for payment of Ad Valorem Tax (AVT) ", with Entry No. C-46457. The said request is due to error in the E2m System. This is in view of the fact that the consignee is exempted with Department of Finance Exemption since it is a return shipment. The said Import Entry cannot be modified due to error with regards to Ad Valorem Tax (AVT).

This shipment was first arrived in the Philippines last May 2018, cleared in the BOC with proper payment of Duties, Taxes together with Ad Valorem Tax (AVT). Then subsequently exported to Spain on September 2018 for Car Show and Exhibition, then return it again in the Philippines and filed an application for Tax Exemption with the Department of Finance (DOF). Upon securing the said Tax Exemption at DOF and to the Tax Exemption Division (TED-BOC) and upon lodging the Import Entry using the Procedure of 4000 and Extension of TN7 as instructed by the Tax Exemption Division (TED), unfortunately it so happened that the e2m automatically computed the Ad Valorem Tax (AVT) as indicated in the Import Entry while the first Pre Sad is zero AVT.

We hope the above explanation will help us to solve this issue.

Attached are pertinent documents for your perusal.

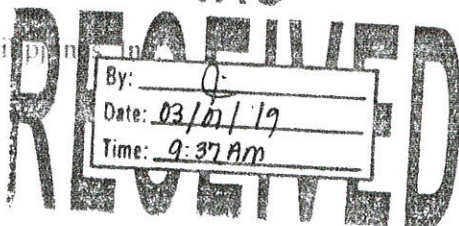
Thank you very much for your prompt attention and we are hoping for your immediate action.

Very truly yours,

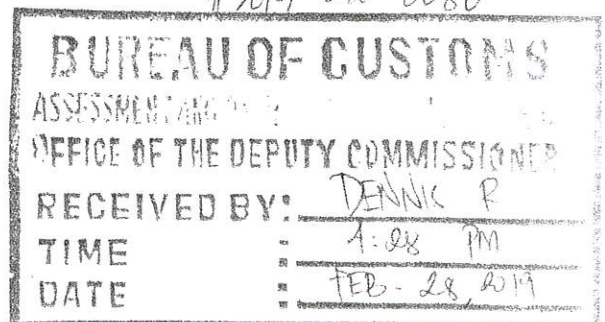
Iries C. Dimayuga
Lic. Customs Broker

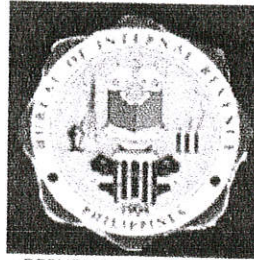
OFFICE OF THE DIRECTOR
IAS

cc: Nissan Philippines Inc.



2019-02-0080





REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS

AUTHORITY TO RELEASE IMPORTED GOODS

The Commissioner of Customs
Manila

Mar 11, 2019
(date)

ATTENTION: The Collector of Customs

SIR:

In connection with the following articles consigned to:

TAXPAYER: NISSAN PHILIPPINES INC. TIN: 008616406000
ADDRESS 21/F ECOTOWER BLDG., 32ND STREET CORNER, 9TH AVENUE, BONIFACIO GLOBAL CITY Taguig City, Metro Manila

and duly represented by:

BROKER: IRIES C. DIMAYUGA TIN: 276344051
ADDRESS BLK 37 LOT 25, PH3, LAPU-LAPU EXT. DAGAT-DAGATAN, CALOOCAN CITY

Shipment Details:

BILL OF LADING NO. M106791 ISSUE DATE 12/21/2018
NAME OF VESSEL / AIRLINE OOCL SINGAPORE FLIGHT VOYAGE NO. 027E

AHTN	DESCRIPTION OF ARTICLES	QUANTITY : UNIT	VALUE
87033276000	NISSAN P60A 2.5L PREMIUM AT 4X4 (SUV)	4 Unit	126,064 USD

please be informed that according to the documents submitted by abovementioned importer, the shipment to be released at the port of Manila Int'l Container Port consisting of the above described articles, will be used exclusively for RETURNED SHIPMENT / TEMPORARILY EXPORTED and is/are (mark the appropriate box)

<input type="checkbox"/>	subject to the payment of the Excise Tax under Section _____ of the Tax Code computed as follows:
<input checked="" type="checkbox"/>	exempt from the payment of the Excise Tax (state specific law granting exemption) AS PER DOF 1st INDORSEMENT dtd 02/01/2019 / THE SAID TAX PAID UNITS WERE EXPORTED TO MOROCCO FOR EXHIBITION LAST SEP 01, 2018 UNDER EXPORT INVOICE NPI-18RP-012 AND COVERED BY WAYBILL NO. OOLU4047232630 AND WILL BE RETURNED BACK TO THE PHILIPPINES AFTER THE EVENT IS FINISHED
<input checked="" type="checkbox"/>	exempt from the payment of Value-Added Tax (state specific law granting exemption) AS PER DOF 1st INDORSEMENT dtd 02/01/2019 / THE SAID TAX PAID UNITS WERE EXPORTED TO MOROCCO FOR EXHIBITION LAST SEP 01, 2018 UNDER EXPORT INVOICE NPI-18RP-012 AND COVERED BY WAYBILL NO. OOLU4047232630 AND WILL BE RETURNED BACK TO THE PHILIPPINES AFTER THE EVENT IS FINISHED
<input type="checkbox"/>	subject to the payment of Value-Added Tax

In view thereof, the aforementioned shipment may now be released from your custody after the payment of the abovementioned taxes, whenever applicable. This Authority notwithstanding, the above articles shall be subject to the correct amount of tax without prejudice to the filing of criminal charges if the circumstances warrant, against any party responsible for any misrepresentation, or should the articles, upon inspection, prove to be different from or are not the same as manifested, or of any of the documents submitted in support of the application, described the articles in a manner as to conceal their true nature for the purpose of avoiding the payment of the correct amount amount of taxes.

Please be informed further that, for articles subject to exempt from excise tax and/or articles to be used by the importer in the production/manufacture/assembly of excisable products, Revenue Officer A. ESGUERRA of this Office shall supervise the removal of the above articles from your custody pursuant to implementing revenue regulations of the National Internal Revenue Code, as amended.

Notes:

* Original shipment was covered by ATRIG application number BIR0426184140739 and was subsequently issued ATRIG Control No. ELTRDAUT118103, with Certificate of Payment No.



BIR0307194452568