



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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

Piper
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March 22, 2019

CUSTOMS MEMORANDUM CIRCULAR

NO. 93-2019

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

SUBJECT: Request of National Bookstore Inc. (NBS) for additional code in the E2M System for Section 109 (R) of R.A. 9337 or the Value Added Tax Reform (RVAT) Law, VAT exempt.

With reference to the letter dated March 6, 2019 from Von Patrick Marquez Mendoza, Licensed Customs Broker representing National Bookstore Inc. (NBS), all concerned are informed that the Systems Development Division (SDD)-Management Information System and Technology Group (MISTG) has included **N62** described as "Section 109 (R) of R.A. 9337 or RVAT Law, VAT exempt" in the E2M system.

This new procedure code **N62** covers the "Sale, importation, printing of books and any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale which is not devoted principally to the publication of paid advertisements."

For your information and guidance.

REY LEONARDO B. GUERRERO

Commissioner, BOC

MAR 27 2019



BOC-01-00152

South Harbor, Gate 3, Port Area, Manila 1099 Tel. Nos.: 527-4537, 527-1935 (OCOM)
Website: www.customs.gov.ph E-mail: Boc.cares@customs.gov.ph (PIAD)

CMC 93-2019

[Signature]
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VON PATRICK M. MENDOZA
CUSTOMS BROKERAGE
#59 CENTRO SOUTH, PALANCA, SAN JOSE,
BATANGAS, PHILIPPINES, 4227

72019-03-0178

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP
RECEIVED
BY: *Rochell*
DATE: 03/06/19
TIME: 12:39

March 6, 2019

Assessment and Operations Coordinating Group
South Harbor
Port Area Manila

IMPORTS ASSESSMENT SECTION
RECEIVED
By: *[Signature]*
Date: 3/8/19
Time: 4:12 PM
Control No: 2019-03-14

Dear Sir,

On behalf of our client, NATIONAL BOOKSORE INC. we would like to request for the inclusion of additional code for Section 109(R) of RA9337, RVAT Law for ;" (Sale, importation, printing or publication of books and any newspaper, magazine, review or bulletin which appears regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of paid advertisements)" which is VAT exempt.

Thank you for your prompt action on these request.

V. C. E.
REC'D *Chm*
DATE 3/11/19
BU. OF CUST

[Signature]
VON PATRICK MARQUEZ MENDOZA
Licensed Customs Broker

OFFICE OF THE DIRECTOR
IAS

RECEIVED
By: *[Signature]*
Date: 03/08/19
Time: 5:07 pm

Pre
rep

AOC
Pls. ret