



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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AOCG Memo No. 421-2021

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*hms*

## MEMORANDUM

**FOR :** ALL COLLECTION DISTRICTS/ SUB-PORTS  
ALL CHIEFS, EXPORT DIVISION OR EQUIVALENT UNITS  
ALL OTHERS CONCERNED

**FROM :** ATTY. EDWARD JAMES A. DY BUCO  
Deputy Commissioner, AOCG *EB*

**SUBJECT :** REQUEST FOR ADVANCE CLEARANCE FOR THE  
RETURN/RE-EXPORTATION OF AIRBUS A321-231 OF  
PHILIPPINE AIRLINES, INC. (PAL)

**DATE :** 19 July 2021

With reference to above mentioned subject, please find attached copy of the letter-reply of Revenue Operations Group-Department of Finance (DOF) to Mr. Jonathan R. Castillo Lee, Manager of Comat Handling Division-Corporate Logistics & Services Department, Philippine Airlines, Inc. (PAL) for the proposed return/re-exportation of the listed aircraft below:

Model	Manufacturer's Serial No.	Registration Number	New Lessor
Airbus A321-231	6253	RP-C9911	Aircraft MSN 6253 LLC

The above aircraft, based on the submitted documents and the representation of the company, was imported tax and duty free originally by PAL for its domestic/international transport operations.

Based on the disclosure of the company that the terms of exportation and return have yet to be finalized, the company is therefore requested to notify the ROG-DOF of the final terms of exportation. In case the exportation should not proceed, the said department likewise requested that it be notified.

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In this connection, please be informed that ROG-DOF hereby grants the clearance requested, subject to pertinent customs laws, rules, and regulations.

It underscored, however, that if any manifestation or representation made in any of the underlying documents submitted relative to the above-mentioned request or for the obtention of the duty and tax exemptions previously requested is found to be false, fraudulent, misleading, faulty, inaccurate or not in accord with the findings of an audit that it may conduct post importation, the exemption granted shall be deemed nullified and voided, without prejudice to any legal action that the ROG-DOF may pursue against the persons responsible for such misrepresentation.

For information and guidance.

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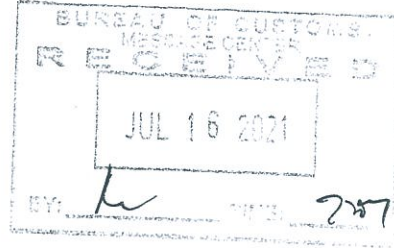
Republic of the Philippines  
**DEPARTMENT OF FINANCE**

Roxas Boulevard Corner Pablo Ocampo, Sr. Street  
Manila 1004



July 9, 2021

**MR. JONATHAN R. CASTILLO LEE**  
Manager of Comat Handling Division-  
Corporate Logistics & Services Department  
PHILIPPINE AIRLINES, INC.  
Gate 3 Warehousing Compound,  
Andrews Ave., Nichols,  
Pasay City



Dear **Mr. Castillo Lee**:

This refers to your request for advance clearance from this Department for the proposed return/re-exportation of the listed aircraft below:

Model	Manufacturer's Serial No.	Registration Number	New Lessor
Airbus A321-231	6253	RP-C9911	Aircraft MSN 6253 LLC

The above aircraft, based on the submitted documents and the representation of the company, was imported tax and duty free originally by Philippine Airlines, Inc. for its domestic/international transport operations.

Based on the disclosure of the company that the terms of exportation and return have yet to be finalized, the company is therefore requested to notify this Department of the final terms of exportation. In case the exportation should not proceed, the DOF likewise request that it be notified.


In this connection, please be informed that this Department hereby grants the clearance requested, subject to pertinent customs laws, rules and regulations.

Please be advised that if any manifestation or representation made in any of the underlying documents submitted relative to the above-mentioned request or for the obtention of the duty and tax exemptions previously requested is found to be false, fraudulent, misleading, faulty, inaccurate or not in accord with the findings of an audit that we may conduct post importation, the exemption granted shall be deemed nullified and voided, without prejudice to any legal action that this Department may pursue against the persons responsible for such misrepresentation.

Very truly yours,

By authority of the Secretary:

**MASTER COPY**  
*hmo*

  
**ANTONETTE C. TIONKO**  
Undersecretary  
Revenue Operations Group

CC: **COMMISSIONER REY LEONARDO B. GUERRERO**  
Bureau of Customs, Manila  
G/F OCOM Bldg., 16<sup>th</sup> Street,  
South Harbor, Port Area, Manila