



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

29 January 2016

CUSTOMS MEMORANDUM CIRCULAR

NO. 12-2016

TO: All District/Port Collectors
And All Others Concerned

SUBJECT: Additional Procedure Code in the E2M System to exempt the Importations of Breeding Stock and Genetic Material from Duty & VAT under R.A. 7918

Attached is the Memorandum dated 25 January 2016 of Ms. Liberty B. Plana, Acting Chief, System Development Division, MISTG, regarding the inclusion in Bureau's E2M System of the following additional codes, relative to the importations of Al Sahar Agri-Ventures, Inc. which are exempted from duty and VAT under R.A. 7918:

Additional Code	Description
L14	RA 7198, Art.39(h) Breeding Stock and Genetic Materials, Duty and VAT Exempt
L15	RA 7198, Art.39(h) Breeding Stock and Genetic Materials, Duty and VAT Exempt, Shipline

For your information and guidance.

Please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

ALBERTO D. LINA
Commissioner





REPUBLIC OF THE PHILIPPINES
Department of Finance
BUREAU OF CUSTOMS
Manila 1099

Management Information System and Technology Group
Telephone: (63-2) 705-6082 / 705-6083

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF DEPUTY COMMISSIONER
ASSESSMENT OPERATION COORDINATING GROUP
RECEIVED
BY: *[Signature]*
DATE: JAN 27 2016
TIME: _____

#2016-01-0083

January 25, 2016

Memorandum for: Deputy Commissioner, AOCG

Please be informed that this Office has assigned the following additional codes to the Bureau's e2m system to exempt from DUTY & VAT under R.A. 7918-An Act Amending Article 39, Title III of Executive Order No. 226, otherwise known as the Omnibus Investment code of 1987, in compliance with the recommendation from your Office:

Additional Code	Description
L14	RA 7918, Art.39(h) Breeding Stock and Genetic Materials, Duty and VAT Exempt
L15	RA 7918, Art.39(h) Breeding Stock and Genetic Materials Duty and VAT Exempt, Shipside

[Signature]
LIBERTY B. PLANA
Acting Chief, SDD

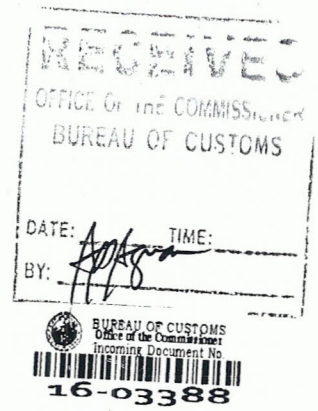
Noted:

[Signature]
DENNIS B. REYES, Ph.D.
Deputy Commissioner, MISTG

cc: Al Sahar Agri-Ventures, Inc.



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS



**OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT AND OPERATIONS COORDINATING GROUP**

1st Indorsement
29 January 2016

Respectfully referred to the **Honorable Commissioner Alberto D. Lina**, the herein draft Customs Memorandum Circular, relative to the Additional Procedure Code in the E2M System to exempt the Importations of Breeding Stock and Genetic Material from Duty & VAT under R.A. 7918.

For the Honorable Commissioner's consideration and signature, if in accord.

JUDY C. DANOFRATA

Officer-In-Charge

Assessment and Operations Coordinating Group



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

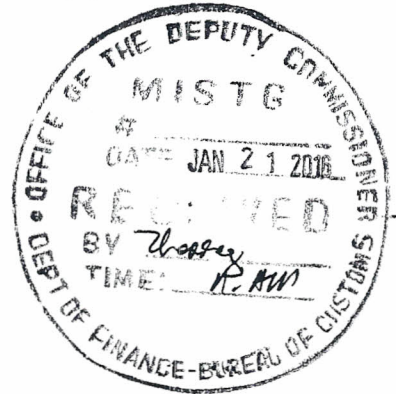
**OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT AND OPERATIONS COORDINATING GROUP**

1st Indorsement
19 January 2016

Respectfully forwarded to **Mr. Dennis B. Reyes, Ph.D., DEPUTY COMMISSIONER, MISTG, for appropriate action**, the within letter dated 8 January 2016 of Mr. Herminio B. Martin, President, Al Sahar Agri-Ventures, Inc., relative to their request for the creation of an additional procedure code to include their duty and VAT-free importation of Genetic Materials (Banana Seedling), pursuant to Article 39 (h) of RA 7918¹, as the existing procedure code, **R05**, only accounts for their duty and VAT-free importation of Imported Capital Equipment and its accompanying Spare Parts, bearing the approval of the herein undersigned.

[Signature]
JUVY C. DANOFRATA

Officer-in-Charge
Assessment and Operations Coordinating Group



L14 RA 7918 Omnibus Act
L15 RA

¹ RA 7918 - An Act Amending Article 39, Title III of Executive Order No. 226, Otherwise Known as the Omnibus Investments Code of 1987, as amended, and for other purposes.



MISTG

Routing Slip

RA 9485 REQUIRES THAT INQUIRIES HAVE TO BE ACKNOWLEDGED OR ACTED UPON AT LEAST WITHIN 5 WORKING DAYS OF RECEIPT FOR SIMPLE TRANSACTIONS AND 10 WORKING DAYS FOR COMPLEX TRANSACTIONS.

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GROUP

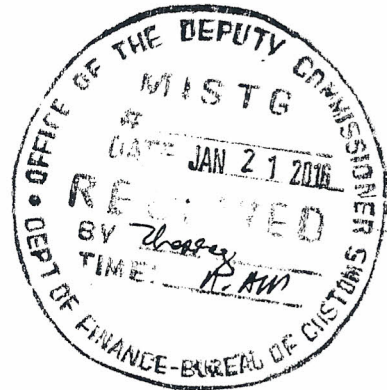
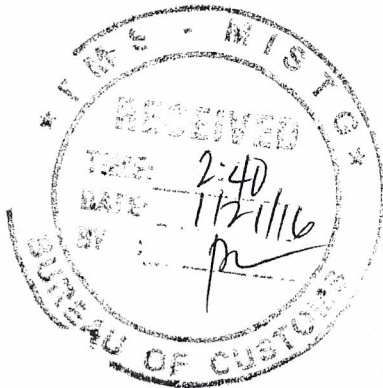
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<input type="checkbox"/> Jonathan S.	<input checked="" type="checkbox"/> For Appropriate Action
<input type="checkbox"/> Jaime T.	<input type="checkbox"/> For Compliance
<input checked="" type="checkbox"/> Nomie G.	<input type="checkbox"/> For Comments/Recom
<input type="checkbox"/> Ella L.	<input type="checkbox"/> For Information
<input type="checkbox"/> Reggie L.	<input type="checkbox"/> Please Handle
<input type="checkbox"/> Nsa A.	<input type="checkbox"/> Please Attend/Rep Me
<input type="checkbox"/> Bheck P.	<input type="checkbox"/> Please Prepare Response
<input type="checkbox"/> Wheng M.	<input type="checkbox"/> For Dissemination
<input type="checkbox"/> Mark E.	<input type="checkbox"/> For Filing
<input type="checkbox"/> Others	<input type="checkbox"/> Others

.D., DEPUTY
dated 8 January
relative to their
y and VAT-free
h) of RA 7918¹,
ree importation
the approval of

Check, for appropriate action
Thank you, Nomie
1/21/16 1/21/16
Dennis B. Reyes Ph. D.
Deputy Commissioner - MISTG

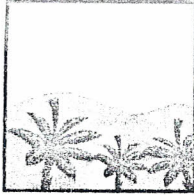
Judy C. Danofrata
JUDY C. DANOFRATA
Officer-in-Charge
Assessment and Operations Coordinating Group



L14 RA 7918 Omnibus Act
L15 RA

RA 7918 - An Act Amending Article 39, Title III of Executive Order No. 226, Otherwise Known as the Omnibus Investments Code of 1987, as amended, and for other purposes.

South Harbor, Gate 3, Port Area, Manila 1099 • Tel. Nos.: 917-3200 (3201 to 3205) (CRM)
Website: www.customs.gov.ph • E-mail: info@customs.gov.ph (CRM)

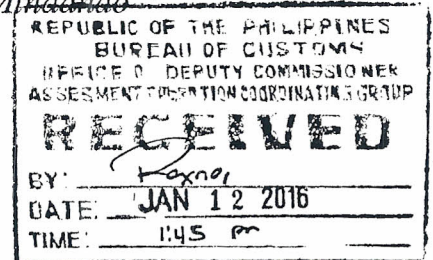


Al Sahar Agri-Ventures, Inc.

Talayan Municipality, Maguindanao Province

Autonomous Region of Muslim Mindanao

January 8, 2016



2016-01-0083

ATTY. AGATON TEODORO C. UVERO

Deputy Commissioner for Assessment & Operation Coordinating Group (AOCG)

Bureau of Customs

Port Area, Manila

Dear Sir,

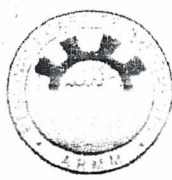
Greetings!

In reference to our DOF Mabuhay Lane Indorsement for VAT and Duty Exempt for the importation of Genetic Materials (Banana Seedlings) pursuant to Article 39 (h) of Republic Act 7918, we would like to request your good office for the additional extended procedure code for the purpose of issuance of Tax Exempt Certificate.

Looking forward for your immediate response on this matter.

Respectfully yours,

[Signature]
HERMINIO B. MARTIN
President



Republic of the Philippines
Autonomous Region in Muslim Mindanao
REGIONAL BOARD OF INVESTMENTS
ARMM Compound, Cotabato City



Appln. No./Date Filed: 2015-001/Aug. 25, 2015
Reg. No./Date Reg'd : EP-57-15/August 25, 2015

C.A. No. 041-15

CERTIFICATE OF AUTHORITY
Executive Order No. 226 as amended

To: AL SAHAR AGRI-VENTURES, INCORPORATED
Barangay Tamar, Talayan, Maguindanao

This is to inform you that your application to import the items specifically described hereunder has been approved by the Regional Board of Investments-Autonomous Region in Muslim Mindanao, subject to the provisions of and the implementing rules and regulations of Executive Order No. 226, Article 39(h) formerly Article 39 (i) Of E.O. No. 226 as amended by Republic Act No. 7918, entitled "Exemption on Breeding Stocks and Genetic Materials Imported by Regional Board of Investments-ARMM Registered Enterprises" the rules and regulations of the RBOI and the terms and conditions set forth in "A" attached hereto and made part of this certificate.

TARIFF CODE	QUANTITY	DESCRIPTION
0602.90.90	518,219	Banana Tissue Cultures Vitro Plants

*****Nothing as Follows*****

This Authority shall be valid for one (1) year from date of issuance and if the above items are not ordered during the effectivity of this certificate, they shall not be cleared for zero Tax and duty rate.

Please be guided accordingly

Issued this 26th day of August 2015 at Cotabato City, Philippines.

Ishak V. Mastura
ATTY. ISHAK V. MASTURA
Chairman/Managing Head

Cc: DOF/BOC/BIR/Records

FMB JMM HDM

Disclaimer: The Board of Investments shall not be liable nor estopped by the representations made by the enterprise as to the tariff classifications of the items enumerated in this Certificate of Authority should the Bureau of Customs find a different tariff classification for such items.

Not Valid Without Official Dry Seal

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A collection of Philippine laws, statutes and codes
not included or cited in the main indices
of the Chan Robles Virtual Law Library.

**This page features the full text of
Republic Act No. 7918**

**AN ACT AMENDING ARTICLE 39, TITLE III OF EXECUTIVE ORDER NO. 226, OTHERWISE
KNOWN AS THE OMNIBUS INVESTMENTS CODE OF 1987, AS AMENDED, AND FOR
OTHER PURPOSES.**

<p>Read full text of: <u>Omnibus Investments Code of 1987</u></p>
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REPUBLIC ACT NO. 7918

**AN ACT AMENDING ARTICLE 39, TITLE III OF EXECUTIVE
ORDER NO. 226, OTHERWISE KNOWN AS THE OMNIBUS
INVESTMENTS CODE OF 1987, AS AMENDED, AND FOR OTHER
PURPOSES.**

**SECTION 1. Article 39, Title III of Executive Order No. 226,
otherwise known as the Omnibus Investments Code of 1987, as
amended, is hereby further amended to read as follows:**

**"Art. 39. Incentives to Registered Enterprises. — All registered
enterprises shall be granted the following incentives to the extent
engaged in a preferred area of investment:**

"(a) Income Tax Holiday. —

**"(1) For six (6) years from commercial operation for pioneer firms
and four (4) years for non-pioneer firms, new registered firms
shall be fully exempt from income taxes levied by the national
government. Subject to such guidelines as may be prescribed by
the Board, the income tax exemption will be extended for another
year in each of the following cases:**



Republic of The Philippines
DEPARTMENT OF FINANCE
 BSP Complex, Roxas Boulevard, Manila 1004

THE MABUHAY LANE

1st Indorsement
 October 23, 2015

Respectfully referred to the Commissioner of Customs, Manila,

Port of Discharge Port of Davao
 Date Applied October 23, 2015
 Consignee Al Sahar Agri-Ventures, Inc.
 Consignee TIN 461-296-058-000
 Legal Basis Importation of genetic materials pursuant to Article 39(h) formerly Article 39(i) of EO 226, as amended by RA 7918

Conditions 1) The photocopies of the supporting documents herewith attached should, however, tally with the originals presented to that Bureau.
 2) Moreover, if any manifestation or representation made in any of the underlying documents submitted for the obtention of the tax/duty exemption herein requested is false, fraudulent, misleading, faulty, inaccurate or not in accord with the findings of an audit that we may conduct post importation, the exemption embodied herein shall be deemed nullified and voided, without prejudice to any legal action that this Department may pursue against the persons responsible for such misrepresentation.

Grant VAT-EXEMPT DUTY-EXEMPT
 Shipment Partial
 Status Approved

B/L or AWB Date	B/L or AWB Number	Description	Qty - Package	Invoice No. - Invoice Date	Currency - Value
10/17/2015	AWB# 079-41363641	Partial shipment: 1,307 plastic containers stc. 56,000 pieces BANANA PLANTS IN VITRO	15 carton boxes	1500258 - 10/14/2015	USD - 20,720.00

Other Information Shipper: Rahan Meristem [1998] Ltd.

The above shipment is covered by Certificate of Authority No. 042-15 issued by the Regional Board of Investments [ROI], Autonomous Region in Muslim Mindanao [ARMM] on August 26, 2015 valid until August 25, 2016 pursuant to Article 39(i) formerly Article 39(i) of E.O. 226, as amended by RA 7918.

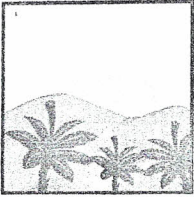
The shipping and commercial documents submitted hereto should tally with the original presented to that Bureau.

*****nothing follows*****

By authority of the Secretary:

Sheila N. Castaloni
SHEILA N. CASTALONI
Director IV
Revenue Office

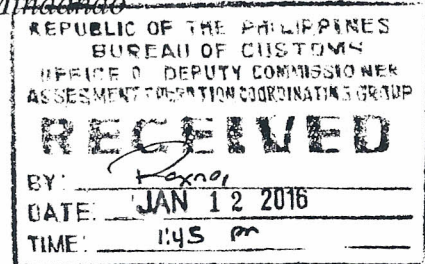
This is a computer generated print-out with TES No. TES20151023009



Al Sahar Agri-Ventures, Inc.

Talayan Municipality, Maguindanao Province

Autonomous Region of Muslim Mindanao



January 8, 2016

2016-01-0083

ATTY. AGATON TEODORO C. UVERO

Deputy Commissioner for Assessment & Operation Coordinating Group (AOCG)

Bureau of Customs

Port Area, Manila

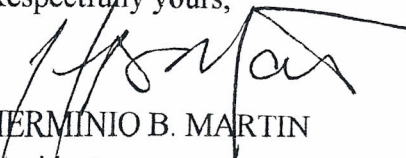
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Looking forward for your immediate response on this matter.

Respectfully yours,


HERMINIO B. MARTIN
President

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**This page features the full text of
Republic Act No. 7918**

AN ACT AMENDING ARTICLE 39, TITLE III OF EXECUTIVE ORDER NO. 226, OTHERWISE
KNOWN AS THE OMNIBUS INVESTMENTS CODE OF 1987, AS AMENDED, AND FOR
OTHER PURPOSES.

Read full text of:
Omnibus Investments Code of 1987

REPUBLIC ACT NO. 7918

AN ACT AMENDING ARTICLE 39, TITLE III OF EXECUTIVE
ORDER NO. 226, OTHERWISE KNOWN AS THE OMNIBUS
INVESTMENTS CODE OF 1987, AS AMENDED, AND FOR OTHER
PURPOSES.

SECTION 1. Article 39, Title III of Executive Order No. 226, otherwise known as the Omnibus Investments Code of 1987, as amended, is hereby further amended to read as follows:

"Art. 39. Incentives to Registered Enterprises. — All registered enterprises shall be granted the following incentives to the extent engaged in a preferred area of investment:

"(a) Income Tax Holiday. —

"(1) For six (6) years from commercial operation for pioneer firms and four (4) years for non-pioneer firms, new registered firms shall be fully exempt from income taxes levied by the national government. Subject to such guidelines as may be prescribed by the Board, the income tax exemption will be extended for another year in each of the following cases:

"(i) The project meets the prescribed ratio of capital equipment to number of workers set by the Board;

"(ii) Utilization of indigenous raw materials at rates set by the Board;

"(iii) The net foreign exchange savings or earnings amount to at least US\$500,000 annually during the first three (3) years of operation.

"The preceding paragraph notwithstanding, no registered pioneer firm may avail of this incentive for a period exceeding eight (8) years.

"(2) For a period of three (3) years from commercial operation, registered expanding firms shall be entitled to an exemption from income taxes levied by the national government proportionate to their expansion under such terms and conditions as the Board may determine: Provided, however, That during the period within which this incentive is availed of by the expanding firm it shall not be entitled to additional deduction for incremental labor expense.

"(3) The provision of Article 7(14) notwithstanding, registered firms shall not be entitled to any extension of this incentive.

"(b) Additional Deduction for Labor Expense. — For the first five (5) years from registration a registered enterprise shall be allowed an additional deduction from the taxable income of fifty percent (50%) of the wages corresponding to the increment in the number of direct labor for skilled and unskilled workers if the project meets the prescribed ratio of capital equipment to number of workers set by the Board: Provided, That this additional deduction shall be doubled if the activity is located in less developed areas as defined in Article 40.

"(c) Tax and Duty Exemption on Imported Capital Equipment and its Accompanying Spare Parts. — New, expanding/modernizing enterprise which have been registered with the Board of Investments on or before December 31, 1994 shall be exempt to the extent of one hundred percent (100%) of national internal revenue taxes and customs duties on importations of machinery, equipment and accompanying spare parts within the prescribed period under its law of registration or until December 31, 1997 whichever comes first: Provided, however, That the enterprise which shall register after December 31, 1994 shall be subject to the provisions of Republic Act No. 7716, and three percent (3%)

customs duties up to December 31, 1997: *Provided, finally,* That the importation of machinery, equipment and accompanying spare parts shall comply with the following conditions:

"(1) They are not manufactured domestically in sufficient quantity, or comparable quality, and at reasonable prices;

"(2) They are reasonably needed and will be used exclusively by the registered enterprise in its registered activity, unless prior approval of the Board is secured for the part-time utilization of said equipment in a non-registered activity to maximize usage thereof or the proportionate taxes and duties are paid on specific equipment and machinery being permanently used for non-registered activities; and

"(3) The approval of the Board was obtained by the registered enterprise for the importation of such machinery, equipment and accompanying spare parts.

"In granting the approval of the importations under this paragraph, the Board may require international canvassing but if the total cost of the capital equipment or industrial plant exceeds US\$5,000,000, the Board shall apply or adopt the provisions of Presidential Decree No. 1764 on international competitive bidding.

"If the registered enterprise sells, transfers or disposes of these machinery, equipment and spare parts without prior approval of the Board within five (5) years from date of acquisition, the registered enterprise and the vendee, transferee, or assignee shall be solidarily liable to pay twice the amount of the tax exemptions given it. The Board shall allow and approve the sale, transfer or disposition of the said items until December 31, 1997 or December 31, 1999 as the case may be if made:

"(aa) To another registered enterprise or registered domestic producer enjoying similar activities;

"(bb) For reasons of proven technical obsolescence; or

"(cc) For purpose of replacement to improve and/or expand the operations of the registered enterprise.

"(d) Tax Credit on Domestic Capital Equipment. — A tax credit equivalent to one hundred percent (100%) of the value of the national internal revenue taxes and customs duties that would have been waived on the machinery, equipment and spare parts, had these items been imported shall be given to the new and expanding enterprise registered with the Board of Investments as

of December 31, 1994 which purchases machinery, equipment and spare parts from a domestic manufacturer: *Provided*, (1) That the said equipment, machinery and spare parts are reasonably needed and will be used exclusively by the registered enterprise in its registered activity, unless prior approval of the Board is secured for the part-time utilization of said equipment in a non-registered activity to maximize usage thereof; (2) That the equipment would have qualified for tax and duty exemption under paragraph (c) hereof; (3) That the approval of the Board was obtained by the registered enterprise; and (4) That the purchase is made on or before December 31, 1997 or December 31, 1999 as the case may be. If the registered enterprise sells, transfers, or disposes of these machinery, equipment and spare parts, the provision in the preceding paragraph for such disposition shall apply.

"(e) Simplification of Customs Procedures. — Customs procedures for the importation of equipment, spare parts, raw materials and supplies, exports of processed products by registered enterprises shall be simplified by the Bureau of Customs.

"(f) Unrestricted Use of Consigned Equipment. — Provisions of existing laws notwithstanding, machinery, equipment and spare parts consigned to any enterprise shall not be subject to restrictions as to period of use of such machinery, equipment and spare parts: *Provided*, That the appropriate re-export bond is posted unless importation is otherwise covered under subsections (c) and (1) of this Article: *Provided, further*, That such consigned equipment shall be for the exclusive use of the registered enterprise.

"If such equipment is sold, transferred or otherwise, Article 39(c)(3) shall apply. Outward remittance of foreign exchange covering the proceeds of such sale, transfer or disposition shall be allowed only upon prior Bangko Sentral ng Pilipinas approval.

"(g) Employment of Foreign Nationals. — Subject to the provisions of Section 29 of Commonwealth Act No. 613, as amended, a registered enterprise may employ foreign nationals in supervisory, technical or advisory positions for a period not exceeding five (5) years from its registration, extendible for limited periods at the discretion of the Board: *Provided, however*, That when the majority of the capital stock of a registered enterprise is owned by foreign investors, the positions of

president, treasurer, and general manager or their equivalents may be retained by foreign nationals beyond the period set forth within.

"Foreign nationals under employment contract within the purview of this incentive, their spouses and unmarried children under twenty-one (21) years of age, who are not excluded by Section 29 of Commonwealth Act No. 613, as amended, shall be permitted to enter and reside in the Philippines during the period of employment of such foreign nationals.

"A registered enterprise shall train Filipinos as understudies of foreign nationals in administrative, supervisory and technical skills and shall submit annual reports on such training to the Board.

~~"(h) Exemption on Breeding Stocks and Genetic Materials. — The importation of breeding stocks and genetic materials within ten (10) years from the date of registration of commercial operation of the enterprise shall be exempt from all taxes and duties: *Provided*, That such breeding stocks and genetic materials are: (1) not locally available and/or obtainable locally in comparable quality and at reasonable prices; (2) reasonably needed in the registered activity; and (3) approved by the Board.~~

"(i) Tax Credit on Duty Portion of Domestic Breeding Stocks and Genetic Materials. — A tax credit equivalent to one hundred percent (100%) of the value of national internal revenue taxes and customs duties that would have been waived on the breeding stocks and genetic materials had these items been imported shall be given to the registered enterprise which purchases breeding stocks and genetic materials from a domestic producer: *Provided*, (1) That said breeding stocks and genetic materials would have qualified for tax and duty-free importation under the preceding paragraph; (2) That the breeding stocks and genetic materials are reasonably needed in the registered activity; (3) That approval of the Board has been obtained by the registered enterprise; and (4) That the purchase is made within ten (10) years from the date of registration of commercial operation of the registered enterprise.

"(j) Tax Credit for Taxes and Duties on Raw Materials. — Every registered enterprise shall enjoy a tax credit equivalent to the national internal revenue taxes and customs duties paid on the supplies, raw materials and semi-manufactured products used in the manufacture, processing or production of its export products

and forming part thereof; *Provided, however,* That the taxes on the supplies, raw materials and semi-manufactured products domestically purchased are indicated as a separate item in the sales invoice.

"Nothing herein shall be construed as to preclude the Board from setting a fixed percentage of exports sales as the approximate tax credit for taxes and duties of raw materials based on an average or standard usage for such materials in the industry.

"(k) Access to Bonded Manufacturing/Trading System. — Registered export-oriented enterprises shall have access to the utilization of the bonded warehousing system in all areas required by the project subject to such guidelines as may be issued by the Board upon prior consultation with the Bureau of Customs.

"(l) Exemption from Taxes and Duties on Imported Spare Parts. — Importation of required supplies and spare parts for consigned equipment or those imported tax and duty-free by a registered enterprise with a bonded manufacturing warehouse shall be exempt from customs duties and national internal revenue taxes payable thereon: *Provided, however,* That such spare parts and supplies are not locally available at reasonable prices, sufficient quantity and comparable quality: *Provided, finally,* That all such spare parts and supplies shall be used only in the bonded manufacturing warehouse of the registered enterprise under such requirements as the Bureau of Customs may impose.

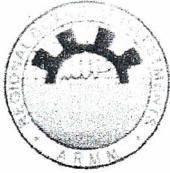
"(m) Exemption from Wharfage Dues and Export Tax, Duty, Imposts and Fee. — The provision of law to the contrary notwithstanding, exports by a registered enterprise of its non-traditional export products shall be exempted from any wharfage dues, and any export tax, duty impost and fee."

Sec. 2. All other provisions of Executive Order No. 226 and Republic Act No. 7369, also known as "An Act Granting Tax and Duty Exemption and Tax Credit on Capital Equipment," not otherwise affected by the provisions of this Act shall remain in full force and effect.

Sec. 3. All other laws, decrees, orders, issuances and rules and regulations or parts thereof inconsistent with this Act, are hereby repealed or modified accordingly.

Sec. 4. Effectivity Clause. — This Act shall have retroactive effect to May 5, 1994 fifteen (15) days following its publication in a newspaper of general circulation.

Approved: February 24, 1995



Republic of the Philippines
Autonomous Region in Muslim Mindanao
REGIONAL BOARD OF INVESTMENTS
ARMM Compound, Cotabato City



Appln. No./Date Filed: 2015-002/Aug. 25, 2015
Reg. No./Date Reg'd : EP-57-15/August 25, 2015

C.A. No. 042-15

CERTIFICATE OF AUTHORITY
Executive Order No. 226 as amended

To: AL SAHAR AGRI-VENTURES, INCORPORATED
Barangay Tamar, Talayan, Maguindanao

This is to inform you that your application to import the items specifically described hereunder has been approved by the Regional Board of Investments-Autonomous Region in Muslim Mindanao, subject to the provisions of the implementing rules and regulations of Executive Order No. 226, under Article 39(h) formerly Article 39 (i) Of E.O. No. 226 as amended by Republic Act No. 7918 entitled "Exemption on Breeding Stocks and Genetic Materials Imported by Regional Board of Investments-ARMM Registered Enterprises" the rules and regulations of the RBOI and the terms and conditions set forth in "A" attached hereto and made part of this certificate.

TARIFF CODE	QUANTITY	DESCRIPTION
0602.90.90	353,334	Banana Plants In Vitro

*****Nothing as Follows*****

This Authority shall be valid for one (1) year from date of issuance and if the above items are not ordered during the effectivity of this certificate, they shall not be cleared for zero Tax and Duty rate.

Please be guided accordingly

Issued this 26th day of August 2015 at Cotabato City, Philippines.

Ishak V. Mastura
ATTY. ISHAK V. MASTURA
Chairman/Managing Head

Cc: DOF/BOC/BIR/Records

FMB JMM/HDM

Disclaimer: The Board of Investments shall not be liable nor estopped by the representations made by the enterprise as to the tariff classifications of the items enumerated in this Certificate of Authority should the Bureau of Customs find a different tariff classification for such items.

Not Valid Without Official Dry Seal



Republic of the Philippines
Autonomous Region in Muslim Mindanao
REGIONAL BOARD OF INVESTMENTS
ARMM Compound, Cotabato City



Appln. No./Date Filed: 2015-001/Aug. 25, 2015
Reg. No./Date Reg'd : EP-57-15/August 25, 2015

C.A. No. 041-15

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Executive Order No. 226 as amended

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This is to inform you that your application to import the items specifically described hereunder has been approved by the Regional Board of Investments-Autonomous Region in Muslim Mindanao, subject to the provisions of and the implementing rules and regulations of Executive Order No. 226, Article 39(h) formerly Article 39 (i) Of E.O. No. 226 as amended by Republic Act No. 7918, entitled "Exemption on Breeding Stocks and Genetic Materials Imported by Regional Board of Investments-ARMM Registered Enterprises" the rules and regulations of the RBOI and the terms and conditions set forth in "A" attached hereto and made part of this certificate.

TARIFF CODE	QUANTITY	DESCRIPTION
0602.90.90	518,219	Banana Tissue Cultures Vitro Plants

*****Nothing as Follows*****

This Authority shall be valid for one (1) year from date of issuance and if the above items are not ordered during the effectivity of this certificate, they shall not be cleared for zero Tax and duty rate.

Please be guided accordingly.

Issued this 26th day of August 2015 at Cotabato City, Philippines.

Ishak V. Mastura
ATTY. ISHAK V. MASTURA
Chairman/Managing Head

Cc: DOF/BOC/BIR/Records

FMB JMM HDM

Disclaimer: The Board of Investments shall not be liable nor estopped by the representations made by the enterprise as to the tariff classifications of the items enumerated in this Certificate of Authority should the Bureau of Customs find a different tariff classification for such items.

Not Valid Without Official Dry Seal



Republic of The Philippines
DEPARTMENT OF FINANCE
 BSP Complex, Roxas Boulevard, Manila 1004

THE MABUHAY LANE

1st Indorsement
 October 23, 2015

Respectfully referred to the Commissioner of Customs, Manila,

Port of Discharge Port of Davao
 Date Applied October 23, 2015
 Consignee Al Sahar Agri-Ventures, Inc.
 Consignee TIN 461-296-058-000
 Legal Basis Importation of genetic materials pursuant to Article 39(h) formerly Article 39(i) of EO 226, as amended by RA 7918

Conditions 1) The photocopies of the supporting documents herewith attached should, however, tally with the originals presented to that Bureau.
 2) Moreover, if any manifestation or representation made in any of the underlying documents submitted for the obtention of the tax/duty exemption herein requested is false, fraudulent, misleading, faulty, inaccurate or not in accord with the findings of an audit that we may conduct post importation, the exemption embodied herein shall be deemed nullified and voided, without prejudice to any legal action that this Department may pursue against the persons responsible for such misrepresentation.

Grant VAT-EXEMPT DUTY-EXEMPT
 Shipment Partial
 Status Approved

B/L or AWB Date	B/L or AWB Number	Description	Qty - Package	Invoice No. - Invoice Date	Currency - Value
10/17/2015	AWB# 079-41363641	Partial shipment: 1,307 plastic containers stc. 56,000 pieces BANANA PLANTS IN VITRO	15 carton boxes	1500258 - 10/14/2015	USD - 20,720.00

Other Information Shipper: Rahan Meristem [1998] Ltd.

The above shipment is covered by Certificate of Authority No. 042-15 issued by the Regional Board of Investments [BOI], Autonomous Region in Muslim Mindanao [ARMM] on August 26, 2015 valid until August 25, 2016 pursuant to Article 39[h] formerly Article 39[i] of E.O. 226, as amended by RA 7918.

The shipping and commercial documents submitted hereto should tally with the original presented to that Bureau.

*****nothing follows*****

By authority of the Secretary:

Sheila N. Castaloni
SHEILA N. CASTALONI
Director IV
Revenue Office