



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

**MEMORANDUM**

**TO :** All District/Port Collectors  
All Others Concerned

**SUBJECT :** **Acceptance of Certificates of Entitlement and Certification of Non-Local Availability issued by the BOI without Security Strips**

**DATE :** May 23, 2014

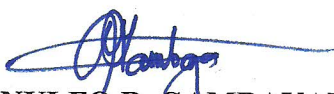
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Attached is the letter dated April 28, 2014 of Executive Director Efren V. Leaño, Board of Investments (BOI), Department of Trade and Industry, requesting this Bureau to accept and honor Certificates of Entitlement (COE for Income Tax Holiday (ITH)) and Certification of Non-Local Availability that will be issued duly signed by any of the following BOI Officials without security strips, pending delivery of said strips ordered from the National Printing Office (NPO):

- |                                      |   |                                     |
|--------------------------------------|---|-------------------------------------|
| 1. Efren V. Leaño                    | - | Executive Director                  |
| 2. Atty. Marjorie O. Ramos-Samaniego | - | Director, Legal Service             |
| 3. Ma. Corazon Halili-Dichosa        | - | Director, Industrial Policy Service |

Further, note that whilst the documents lack security strips, control numbers are inscribed thereto.

For your information and guidance.

  
**ARNULFO B. GAMBAYAN**  
Acting Director  
Import Assessment Service

