



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1099

08 January 1998

**CUSTOMS MEMORANDUM ORDER**

NO. 1-98

To: The District Collector, NAIA  
The Special Collector, Pair Cargo Customshouse  
The Chiefs, Formal/Informal Entry Division, Pair Cargo Customshouse  
All Importers/Brokers  
All Others Concerned

Subject: *Live Implementation of the Electronic Duty/Tax Exempt System  
at the Pair Cargo Customshouse (Supplement to CMO 21-97)*

The Electronic Duty/Tax Exemption System covering shipments with exemptions processed at the Mabuhay Lane, Dept. of Finance shall come into effect at the Pair Cargo Customshouse. The following procedures shall be followed:

1. The original copy of the approved exemption shall be given to the importer by Mabuhay Lane who in turn shall attach said copy to the IEIRD upon filing of the same to the Pair Cargo Customshouse. Regular processing of entry shall continue.
2. An electronic record created at the Mabuhay Lane shall be readily made available to the Office of the Special Collector, Pair Cargo Customshouse.
3. The COOIII shall be responsible for the verification as to the authenticity of the exemption document by checking from the computer system located at the Office of the Special Collector.
4. The COOIII shall retrieve the electronic record from the computer and compare the same with the original copy of the approved exemption attached to the entry form from no. 1 above. If there is an exact match, the IEIRD must be stamped as having been verified together with the signature of the COOIII. If there is a discrepancy, the matter must be brought to the attention of the Special Collector who shall make the necessary verification from the Mabuhay Lane.

This Order shall take effect immediately.

  
GUILLERMO L. PARAYNO Jr.  
Commissioner