



Republic of the Philippines  
Department of Finance  
**Bureau of Customs**  
1099 Manila

**CUSTOMS MEMORANDUM CIRCULAR**

NO. 81-2018

To : All District/Port Collectors  
All Others Concerned

Subject : **New Procedural Code for the shipments of Philippine Sports Commission (PSC).**

Date : April 24, 2018

=====

In reference to the Memorandum from MISTG dated April 23, 2018, All concerned are informed that the new procedural code **B09 – Philippine Sports Commission (PSC) Duty Exempt** was created for the Philippine Sports Commission.

The code will be available upon the issuance of Tax Exempt Division.

For your information and guidance.

**ISIDRO S. LAPEÑA, PhD, CSEE**  
Commissioner



Bureau of Customs  
ISIDRO S. LAPEÑA  
Commissioner  
18-06804

APR 26 2018

MASTER COPY

IMPORTS ASSESMENT SERVICE

2018-04-198

April 10, 2018

ATTY. EDWARD JAMES A. DYBUCO  
Deputy Commissioner, AOCG  
Bureau of Customs  
Port Area, Manila

By: [Signature]  
Date: 4/12  
Time: 10:25 AM  
Control No: 2018-04-080

REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT OPERATION COORDINATING GROUP  
**RECEIVED**  
BY: (DYCE)  
DATE: APR 11 2018  
TIME: 10:20

**SUBJECT: REQUEST FOR NEW PROCEDURAL CODE UNDER TRAIN LAW**

Dear Atty. Dybuco,

This is in reference to shipment of our client, Philippine Sports Commission, a government agency that tackles matters concerning sports in the country, this includes also the importation of sports equipment and other sports related items. Previously, their shipment is duty and vat exempted under RA 6847 and with tax exemption certificate applied to Department of Finance (DOF). Under E2M, we used R11 as procedural code which means "RA 6847, Phil. Sports Commission, Duty and VAT exempt".

Relative thereto, they imported floorball ring and goals from Finland under bill of lading number SEGOT0000014593. We applied the same exemption at DOF with TES No. TES20180315065 (see Annex A). Pursuant to Section 106 of Republic Act 10963 (TRAIN LAW), they are subject for payment of Value Added Tax (VAT) and was only granted a duty exemption. This was also indicated on the notation of the endorsement from DOF. We cannot anymore use the R11 code since they are only duty exempt.

In view of the foregoing, may we request for the new procedural code applicable for shipment of Philippine Sports Commission which granted only as duty exempt and subject for payment of VAT.

We trust this request will merit your kind consideration and favorable response.

Very truly yours,

MARY JANE C. MENDOZA  
Customs Broker

[Signature]

OFFICE OF THE DIRECTOR  
IAS  
**RECEIVED**  
By: Church  
Date: 04/12/18  
Time: 10:30

V. C. D.  
REC'D [Signature]  
DATE 4/12/18 3:42  
BU. OF CUSTOMS



Republic of The Philippines

**DEPARTMENT OF FINANCE**

BSP Complex, Roxas Boulevard, Manila 1004

Receive  
No. Exempt Divisi

4-646

*[Signature]*

1<sup>st</sup> Indorsement  
March 27, 2018

**MASTER COPY**

BUREAU OF CUSTOMS  
Central Records Mng't Div.

**RECEIVED**

APR 03 2018

By: *[Signature]* Time: 11:05

Respectfully referred to the Commissioner of Customs, Manila,

Port of Discharge Port of Manila  
 Date Applied March 15, 2018  
 Consignee Philippine Sports Commission  
 Consignee TIN 000-804-665  
 Legal Basis Section 19, Republic Act No. 6847 otherwise known as "The Philippine Sports Commission Act.", as implemented by DOF-PSC Joint Circular Order No. 1-90.

- Conditions
- 1) That this Department may conduct post release inspection on said equipment in aid of its monitoring activities;
  - 2) That said materials shall actually, directly and exclusively be used by the Philippine Sports Commission/Sports Association/Philippine Olympic Committee;
  - 3) That said equipment should not be sold or disposed of in any manner whatsoever to any person without the prior approval of this Department.
  - 4) 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.
  - 5) The photocopies of the supporting documents should tally with the originals presented to the Bureau of Customs.

Grant  DUTY-EXEMPT  
 Shipment Full  
 Status Approved

**RELEASED**

*[Signature]*

WILLIAM I. RAMIREZ  
 Chairman  
 Philippine Sports Commission

B/L or AWB Date	B/L or AWB Number	Description	Qty - Package	Invoice No. - Invoice Date	Currency - Value
11/30/2017	SEGOT000 0014593	New Floorball Rink (Unihoc), ID# FF210384 the rink consist of the following parts: 52 long pieces (2,00 m), 4 short pieces (1,0 m), 4 corner pieces, 2 transportation carriages (2,2 m long x 0,6 m wide x 1,88 m high) Construction year 2013, Used Floorball Goals	2 Cases	00081256 - 11/06/2017	EUR - 2,100.00

- Other Information
1. Letter request dated February 12, 2018 and PSC undated Certification.
  2. Affidavit of Undertaking of Mr. William I. Ramirez, Chairman, Philippine Sports Commission dated March 8, 2018.
  3. BOI Certification dated March 13, 2018

BUREAU OF CUSTOMS  
Central Records Mng't Div.

**RECEIVED**

APR 06 2018

By: *[Signature]* Time: *[Signature]*

Subject to the payment of Value Added Tax (VAT) pursuant to Section 86 of Republic Act 10963 (TRAIN Law)

This is a computer generated print-out with TES No. TES20180315065

MASTER COPY

*[Handwritten initials]*

BUREAU OF CUSTOMS  
MIGP

APR 16 2018

April 16, 2018

DISTRICT COLLECTOR  
RECEIVED: *Edwin*  
DATE: \_\_\_\_\_ Time: *3:20*

**MS. MARITESS T. MARTIN**  
**DISTRICT COLLECTOR**  
**BUREAU OF CUSTOMS**  
Manila International Container Port  
Isla Puting Bato  
Manila

RECEIVED

*9/17/18*  
MIGP

**Attention** : The Chief, Law Division  
**Manila International Container Port**

Dear Sir,

May this letter find you in good health.

This is to request your good office for the re-construction of the requirements needed for the re-processing of Certificate of Payment for my motorcycle.

That the valid reason for the re-construction of the requirements is that the previous person in-charge for the processing of CP lost the original documents.

In support of our request, attached herewith are the photocopies of the shipping documents and affidavit of loss for your kind reference.

I am more willing to undergo with necessary procedures you may require and willing to pay reasonable charges.

Hoping for your usual response and kind consideration regarding this matter.

*[Handwritten signature]*  
Yours truly,  
**Thomas Dooley**

*HO. Atty. Odranon*

REPUBLIC OF THE PHILIPPINES )  
CITY OF MANILA ) S.S.

~~MANILA PHILIPPINES~~-x

### AFFIDAVIT OF LOSS

I, **Mark Anthony A. Garcia**, of legal age and a resident of **Pook ni Kapitan, San Pascual, Batangas** after having been duly sworn to in accordance with law, depose and state **THAT**:

- 1. I am a duly holder of Professional Driver's license in accordance with pertinent Department of Transportation & Communication – Land Transportation Office laws, rules and regulations, and was issued a corresponding license number D01-05-506600 which is **valid until July 6, 2019**.
- 2. I am the former personal driver of Mr. Thomas Dooley and that during the time of process of his motorbike at Bureau of Customs, the documents were handed to me and unfortunately, I lost the original set of documents that is necessary for the processing and clearance of Mr. Thomas Dooley's motorbike;
- 3. As such, I am executing this Affidavit of Loss to attest to the truth of the foregoing and to support my application for the re-construction of original import documents, in lieu of the one that was lost;

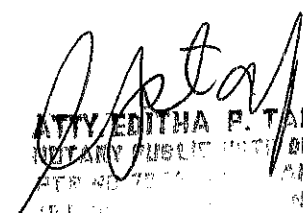
**IN WITNESS WHEREOF**, I have hereunto set my hand this \_\_\_\_\_ in \_\_\_\_\_, Metro Manila, Philippines.

  
**MARK ANTHONY GARCIA**  
Affiant

12 APR 2018,

**SUBSCRIBED AND SWORN TO** before me this \_\_\_\_\_ in MANILA PHILIPPINES, Philippines, affiant exhibiting to me his valid Professional Driver's License with ID No.: D01-05-506600.

Doc. No. 502  
Page No. 1  
Book No. 520  
Series of 2018.

  
**ATTY. EDITHA P. TALABOC**  
NOTARY PUBLIC EXPIRES DEC. 31, 2018  
EXPIRES APR. 3, 2018  
NO. 5359  
MANILA  
2017-219  
MCLE NO. V - 100150