



REVENUE OFFICE TAX EXEMPTION MANUAL (TES^{Lite})

DECEMBER 2018



Republic of the Philippines
DEPARTMENT OF FINANCE

Roxas Boulevard Corner Pablo Ocampo, Sr. Street
Manila 1004

 **DEPARTMENT OF FINANCE**
Republic of the Philippines



DEPARTMENT ORDER NO. 010-2019

SUBJECT: NEW TAX EXEMPTION SYSTEM AND REVENUE OFFICE TAX EXEMPTION MANUAL

In the exigency of service and in keeping with our continued effort to improve services in the Department of Finance, the Revenue Office is hereby mandated to adopt the use of the new tax exemption system, TES^{Lite}, in the processing of all tax exemption applications. All Tax Exemption Indorsements (TEIs) to be issued by the Revenue Office should accordingly be generated under the new system platform beginning February 1, 2019.

Further, consistent with the mandate under Republic Act No. 11032, otherwise known as the "*Ease of Doing Business and Efficient Government Service Delivery Act of 2018*," the *Revenue Office Tax Exemption Manual* is hereby adopted to serve as official guide on the authorities of the respective Revenue Office divisions and special lane, the documentary requirements, and the procedure for processing of tax exemption applications. The *Express Lane* is further abolished and those for processing therein shall accordingly be processed under the appropriate lane provided in the Manual.

All orders, memoranda, circulars or other issuances or part thereof which are inconsistent with this Department Order is hereby deemed repealed and/or modified accordingly.

This order shall take effect immediately and all concerned are advised to be guided accordingly.


CARLOS G. DOMINGUEZ
Secretary of Finance
FEB 07 2019 

CERTIFIED
 for 2/8/19 Photocopy of the ORIGINAL on file
 Photocopy of the ORIGINAL DUPLICATE on file
 Photocopy of the PHOTOCOPY on file


RHODORA V. REYES
Chief Administrative Officer
Central Records Management Division
DEPARTMENT OF FINANCE



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I. INTRODUCTION



A. ABOUT THE MANUAL

This Manual is designed to provide users relevant information such as legal basis, documentary requirements, and steps in processing applications for tax exemption on importations. It also provides guidelines on registration and updating of information of applicants and the registration requirements under the TES^{Lite}.

The laws, rules, and regulations on the grant of tax exemption as well as the conditions and policies in processing applications for tax, exemptions are to be strictly adhered to by the Revenue Office personnel and officials.

This Manual may be amended or revised through issuance of appropriate Department Orders.

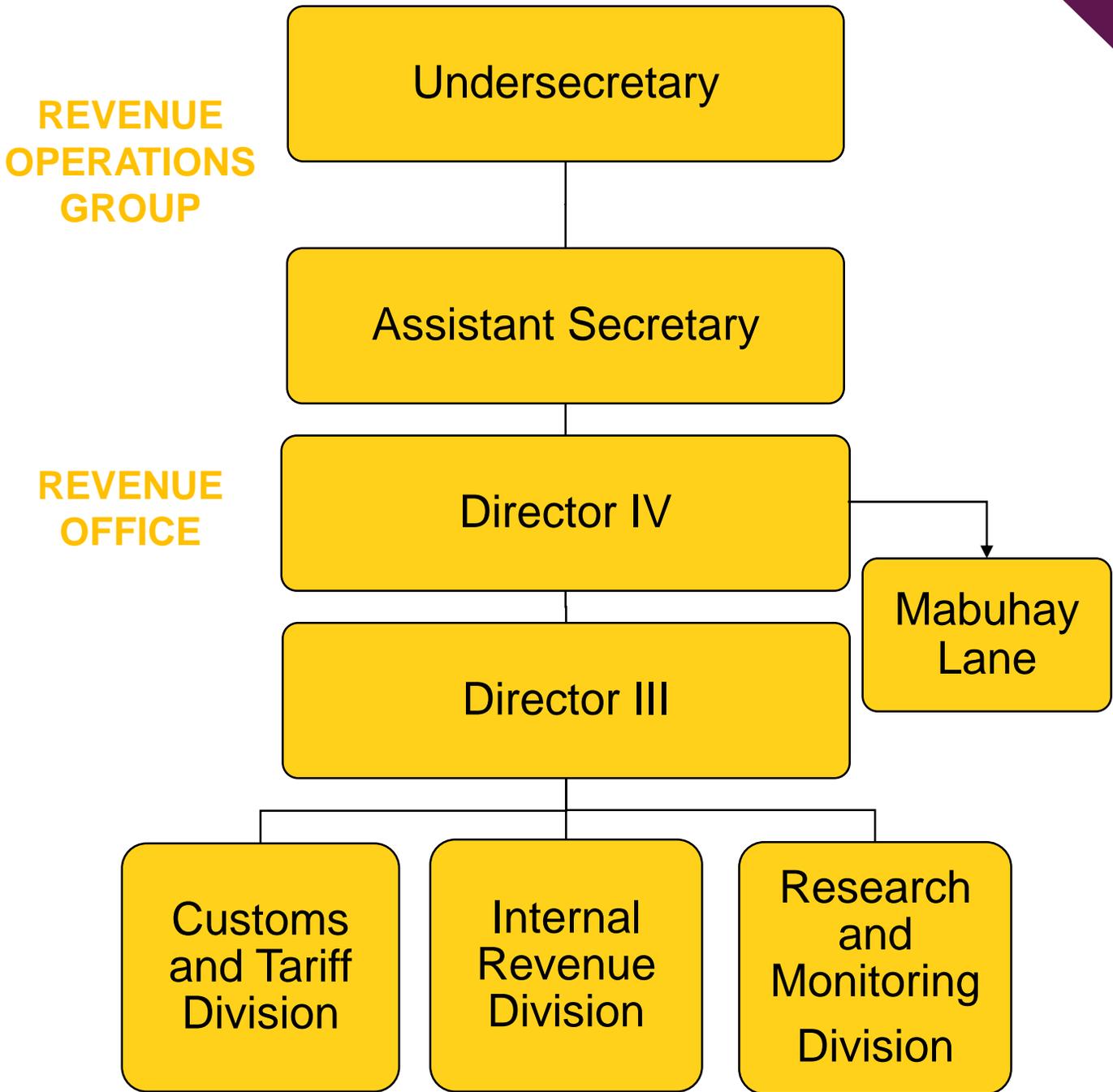
B. ABOUT THE REVENUE OFFICE

The Revenue Office is a frontline office of the Department of Finance responsible for the processing of applications for exemption from payment of taxes and duties on importations based on existing laws, rules and regulations, including international agreements or commitments, and the Constitution.

The Office is headed by a Director IV who supervises the three divisions: the Internal Revenue Division, the Customs and Tariff Division and the Research and Monitoring Division. A special lane, the Mabuhay Lane, reports directly to the Director IV of the Revenue Office.

The Office is under the supervision and control of the Undersecretary of the Revenue Operations Group.

II. ORGANIZATIONAL CHART



III. QUALITY POLICY



The Department of Finance commits to ensure that the Government has sustainable fiscal resources to deliver public goods and services that would promote strong economic growth supported by a fair and efficient tax system.

We shall continually improve the effectiveness of the quality management practices and systems compliant with statutory requirements to attain optimal resource mobilization, prudent liability management, and efficient management of government assets.

We adhere to the highest standards of professionalism in delivering quality services that exceed expectations of all interested parties.

We maintain a culture of excellence in all that we do through competency enhancement and employee empowerment.

We ensure to be dynamic and resilient to any organizational changes and its strategic directions.


CARLOS G. DOMINGUEZ
Secretary



MAR 09 2018



Certificate

Standard **ISO 9001:2015**

Certificate Registr. No. 01 100 1634749

Certificate Holder:



**Department of Finance - Revenue Office
and Municipal Development Fund Office**
DOF Building, Roxas Blvd., Manila, Philippines

Scope:

Granting of Tax Exemption on Importations; Fund Administration
of Municipal Development Fund and Official Development
Assistance

Proof has been furnished by means of an audit that the
requirements of ISO 9001:2015 are met.

Validity:

The certificate is valid from 2018-04-20 until 2020-04-16.
First certification 2017



2018-04-20


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V. DEFINITION OF TERMS



DEFINITION OF TERMS

Tax Exemption	Waiver of tax and/or duty or any tariff or levy on importations of qualified individuals, corporate entities, government instrumentalities, as well as international entities who enjoy express and specific immunity from taxation by virtue of a Philippine statute, an international treaty or agreement, or by the Philippine Constitution.
Trace Number	A computer-generated number by the Central Records Management Division that is assigned to an application for exemption which may be used to track the progress of the application.
Privileged Person	A person who is entitled under the law to import goods without payment of tax, duty or any tariff on importations.
Non-Privileged Person	A person who is duly authorized to pay tax, duty or any tariff as an end-user, buyer, or transferee owner or beneficiary of a previously released tax exempt importations.
Tax Exemption Indorsement (TEI)	A signed and duly approved Indorsement embodying the specific tax exemption granted on our importations issued to a specific individual or entity authorizing the Bureau of Customs to release the specified shipment in accordance with law and pertinent custom rules and regulations applicable on the specified exempted shipment.
TES Number	A unique number automatically generated by the TES that appears at the bottom of the page of a printed TEI as an output of the Action Officer.

VI. ACRONYMS



ACRONYMS	
AFP	Armed Forces of the Philippines
APO	Asian Productivity Organization
ARTA	Anti Red Tape Act
ASEAN	Association of Southeast Asian Nations
AWB	Air Waybill
BIS	Bureau of Import Services
BOC	Bureau of Customs
BOI	Board of Investments
BSP	Boy Scouts of the Philippines
BSP	Bangko Sentral ng Pilipinas
CAAP	Civil Aviation Authority of the Philippines
CAO	Central Administration Office
CDA	Cooperative Development Authority
CHED	Commission on Higher Education
CMTA	Customs Modernization and Tariff Act
COMELEC	Commission on Elections
CRMD	Central Records Management Division
CSC	Civil Service Commission
CTD	Customs and Tariff Division
DBM	Department of Budget and Management
DepEd	Department of Education
DENR	Department of Environment and Natural Resources
DFA	Department of Foreign Affairs
DMWF	Document Management and Workflow
DOE	Department of Energy

VI. ACRONYMS



ACRONYMS	
DOF	Department of Finance
DOLE	Department of Labor and Employment
DOST	Department of Science and Technology
DPO	Department Personnel Order
DSWD	Department of Social Welfare and Development
DTS	Document Tracking System
FDA	Food and Drug Administration
FPI	Federation of Philippine Industries
FTEB	Fair Trade and Enforcement Bureau
GAA	General Appropriations Act
GOCC	Government Owned and Controlled Corporations
GOP	Government of the Philippines
GSIS	Government Service Insurance System
GSP	Girl Scouts of the Philippines
ICAO	International Civil Aviation Organization
ICLARM	International Center for Living Aquatic Resources Management
ICRC	International Committee of the Red Cross
IOM	International Organization for Migration
IRD	Internal Revenue Division
IRRI	International Rice Research Institute
JICA	Japan International Cooperation Agency
KBP	Kapisanan ng mga Broadkaster ng Pilipinas
LGU	Local Government Unit

VI. ACRONYMS



ACRONYMS	
MARINA	Maritime Industry Authority
NBDB	National Book Development Board
NCCA	National Commission for Culture and the Arts
NCDA	National Council on Disability Affairs
NDA	National Dairy Authority
NEA	National Electrification Administration
NEDA	National Economic and Development Administration
NFA	National Food Authority
NGCP	National Grid Corporation of the Philippines
NGO	Non-Governmental Organization
NHCP	National Historical Commission of the Philippines
NIRC	National Internal Revenue Code (NIRC)
NTC	National Telecommunications Commission
OMB	Optical Media Board
PCCI	Philippine Chamber of Commerce and Industry
PEZA	Philippine Economic Zone Authority
PHIVIDEC	Philippine Veterans Investment Development Corporation
PIA	Philippine Information Agency
PNP	Philippine National Police
PRA	Philippine Retirement Authority
PRC	Philippine Red Cross
PSC	Philippine Sports Commission
RMD	Research and Monitoring Division

VI. ACRONYMS



ACRONYMS	
ROG	Revenue Operations Group
SEAFDEC	Southeast Asian Fisheries Development Center in the Philippines
SEAMEO-INNOTECH	Southeast Asian Ministers of Education Organization Centre for Educational Innovation and Technology
SEARCA	Southeast Asian Regional Center for Graduate Study and Research in Agriculture
SEC	Securities and Exchange Commission
SSS	Social Security System
SUC	State Universities and Colleges
TCCP	Tariff and Customs Code of the Philippines
TEI	Tax Exemption Indorsement
TES	Tax Exemption System
TESDA	Technical Education and Skills Development Authority
TIN	Tax Identification Number
TRAIN Law	Tax Reform for Acceleration and Inclusion Law
UN	United Nations
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNICEF	United Nations International Children’s Emergency Fund
US	United States
VAT	Value Added Tax
VOLAG	Voluntary Relief and Rehabilitation Agencies
WD	Water District
WHO	World Health Organization
WOSM	World Organization of the Scouts Movement

A. REGISTRATION AND UPDATING OF INFORMATION

1. All applicants and representative-brokers are required to complete a one-time registration process under the Tax Exemption System^{Lite}. Any request for exemption received without proper registration will be notified of the requirement.
2. An applicant or representative-broker must maintain only one registered account in the System to transact with the Revenue Office. Duplicate registration will be deleted.
3. Copies of the documents in support of the information provided in the TES^{Lite} registration are required to be presented to the Revenue Office for validation purposes.
4. All notices and communications sent to the contact information provided during registration will be presumed received by the applicant and/or representative-broker.
5. It is the duty of the applicants and their representative-brokers to update the information in the TES^{Lite} registry and submit the supporting documents to the Revenue Office in case of changes.

B. ACCEPTANCE OF APPLICATIONS

1. All applications for tax exemption directly filed by applicants or representative-brokers to the Revenue Office must be accompanied by a filled up DOF-RO-PR-001-FR-91 REV. 0 of the Revenue Office, duly signed by the importer or consignee.
2. All applications for tax exemption under the Mabuhay Lane directly endorsed or transmitted by other government agencies will be processed only upon submission of complete documentary requirements and payment of the required filing fees.
3. Only applications with complete documentary requirements will be accepted by the Revenue Office for processing. Applications found to be incomplete will be returned immediately by the designated Officer-of-the-Day to the applicant/representative-broker.
4. When a document or information is found lacking only during review or evaluation of the application by the Action Officer, an e-mail will be sent to the applicant and the representative-broker. Any information or document required must be complied with or provided within two (2) working days, otherwise, the application will be returned for compliance.

B. ACCEPTANCE OF APPLICATIONS

5. Applications with information or documents pending submission or compliance will be tagged as *incomplete* and will only be deemed submitted for processing upon compliance.
6. An application for exemption should be filed with the Revenue Office at least ten (10) days prior to the arrival of goods, or as soon as practicable. The Revenue Office shall only accept applications where the importation occurred within twelve (12) months from the date of the issuance of Airway Bill/Bill of Lading.
7. Any applications and requests processed by the Revenue Office is independently evaluated and any prior decisions issued are deemed non-precedent setting.
8. The guidelines and the documentary requirements in this Manual apply to technical importations from economic zones to customs territory.

C. PRIOR AUTHORITY AND ACCEPTABILITY OF SUPPORTING DOCUMENTS

1. A prior authority to import secured from the Department of Finance shall be valid only for a maximum of one hundred twenty (120) days.
2. In case of expiration, a request for extension of the prior authority to import must be filed with the Revenue Office. A prior authority to import maybe extended once for a maximum of sixty (60) days.
3. Documents in support of any application for tax exemption must be duly executed and/or signed by the appropriate parties. The rules on notarization and consularization of documents must be observed, otherwise, an application shall be returned without action.
4. In case of inconsistency in the documents submitted, the Revenue Office may suspend the processing of an application pending the submission of additional documents to support the said application.

VIII. TES^{LITE} REGISTRATION REQUIREMENT



The following information and documents, in support thereof, are required for the registration of importer, consignee, and representative-broker:

1. INDIVIDUAL APPLICANTS

- 1.1 Name of Consignee
- 1.2 Tax Identification Number
- 1.3 Passport
- 1.4 Email Address
- 1.5 Telephone Number
- 1.6 Official Address

2. CORPORATION APPLICANTS

- 2.1 Name of Consignee
- 2.2 Tax Identification Number
- 2.3 SEC Registration Number
- 2.4 DTI Registration Number
- 2.5 BOI Registration Number
- 2.6 Email Address
- 2.7 Telephone Number
- 2.8 Official Address

3. PHILIPPINE GOVERNMENT AGENCIES AND INSTRUMENTALITIES

- 3.1 Name of Consignee
- 3.2 Tax Identification Number
- 3.3 Email Address
- 3.4 Telephone Number
- 3.5 Official Address

4. FOR INTERNATIONAL ORGANIZATIONS/ EMBASSIES

- 4.1 Name of Consignee
- 4.2 Email Address
- 4.3 Telephone Number
- 4.4 Official Address

5. FOR BROKERS

- 5.1 Broker Tax Identification Number
- 5.2 Broker License Number
- 5.3 Broker Name
- 5.4 Broker Email Address
- 5.5 Contact Number

The Revenue Office can deny or cancel the registration of an applicant, consignee or broker when it is found that the same has provided information or documents found to be false or misleading. The applicant, consignee or broker may appeal his registration with the Undersecretary of the Revenue Office.

A. CUSTOMS AND TARIFF DIVISION (CTD)

The CTD shall process and act on all applications covered by the following legal basis:

1. Importations covered by R.A. No. 10863, Sec. 800

- a. R.A. No. 10863 Sec. 800(d)
Importations of articles brought into Philippines for repair, processing or reconditioning to be exported upon completion of the repair, processing or reconditioning
- b. R.A. No. 10863, Sec. 800(e)
Importations of medals, badges, cups and other small goods bestowed as trophies or prizes or those received or accepted as honorary distinction
- c. R.A. No. 10863 Sec. 800(j)
Importations of goods for public entertainment, and for display in public exposition, or exhibition or competition for prizes, and devices for projecting pictures and parts and appurtenance thereof
- d. R.A. No. 10863, Sec. 800(k-1)
Importations of goods brought by foreign film producers directly and exclusively used for making or recording motion picture films on location in the Philippines
- e. R.A. No. 10863, Sec. 800(k-2)
Importations of photographic and cinematographic films, undeveloped, exposed outside the Philippines by resident Filipino citizens or by producing companies of the Philippine registry
- f. R.A. No. 10863, Sec. 800(n)
Importations of containers, holders and other similar receptacles of any material
- g. R.A. No. 10863, Sec. 800(r-1)
Importations of samples of the kind, in such quantity and or such dimension or construction as to render them unsaleable or of no commercial value; models not adopted for practical use; samples of medicines



- h. R.A. No. 10863, Sec. 800(r-2)
Importations of commercial samples except those that are not readily and easily identifiable
- i. R.A. No. 10863, Sec. 800(u)
Importations of Philippine goods previously exported from the Philippines and returned without having been advanced in value, or improved in condition by any process of manufacturing or other means
- j. R.A. No. 10863, Sec. 800(w)
Importations of mining equipment
- k. R.A. No. 10863, Sec. 800(x)
Importations of spare parts of vessels or aircraft or foreign registry engaged in foreign trade
- l. R.A. No.10863, Sec. 800(y)
Importations of goods exported from the Philippines for repair, processing or reconditioning without having been substantially advanced in value

2. Importations of Airlines WITH Congressional Franchise

Duty Free

- a. R.A. No. 10863, Sec. 800(v)
Importations of aircraft, equipment and machinery, spare parts, commissary and catering supplies, aviation gas, fuel and oil, whether crude or refined except when directly or indirectly used for domestic operations and such other goods or supplies imported by and for the use of scheduled airlines operating under congressional franchise

VAT Free

- a. R.A. No. 8424, Sec. 109(t) as amended by R.A. No. 10963
Sale, Importations or lease of passenger or cargo vessels and aircraft, including engine, equipment and spare parts thereof for domestic or international transport operations
- b. R.A. No. 8424, Sec. 109(u) as amended by R.A. No. 10963
Importations of fuel, goods and supplies by persons engaged in international shipping or air transport operations

3. Importations of Shipping Lines/Airlines WITHOUT Congressional Franchise

VAT Free

- a. R.A. No. 8424, Sec. 109(t) as amended by R.A. No. 10963
Sale, Importations or lease of passenger or cargo vessels and aircraft, including engine, equipment and spare parts thereof for domestic or international transport operations
- b. R.A. No. 8424, Sec. 109(u) as amended by R.A. No. 10963
Importations of fuel, goods and supplies by persons engaged in international shipping or air transport operations

4. Importations by Telecommunication Companies WITH Congressional Franchise

- a. R.A. No. 7229 and R.A. No. 4540
Importations of equipment and machineries necessary in the operations of telecommunications

5. Importations by the Philippine Amusement and Gaming Corporation

- a. P.D. No. 1869
Consolidating and amending P.D. Nos. 1067-A, 1067-B, 1067-C, 1399 and 1632, relative to the franchise and powers of the Philippine Amusement and Gaming Corporation

PROCESSING TIME

Applications under CTD are under **Regular Lane** and must be processed **within seven (7) working days** from receipt of complete documentary requirements.

B. INTERNAL REVENUE DIVISION (IRD)

The IRD shall process and act on all applications covered by the following legal basis:

1. International Agreements

- a. R.A. No. 10863, Sec. 800(l) and R.A. No. 9337, Sec. 109(k)
Importations by diplomatic entities or personnel
- b. Annex 9 to the Convention on International Civil Aviation
Importations by international airlines (members of ICAO)
- c. Convention on the Privileges and Immunities of the Specialized Agencies of the United Nations Approved by the General Assembly of the United Nations
Importations by the specialized agencies of the United Nations

2. Bilateral Agreements

- a. Agreement Between the Government of the Philippines and the Asian Productivity Organization (APO)
Importations of printing supplies and materials and equipment for the production operations of APO
- b. Host Country Agreement between the Government of the Republic of the Philippines and the ASEAN Center for Biodiversity (ACB)
Importations of goods by the ACB
- c. Agreement between the Government of the Republic of the Philippines and the International Center for Living Aquatic Resources Management (ICLARM) to establish the Office of the World Fish Center in the Philippines
Importations by the ICLARM to establish the office of the World Fish Center in the Philippines
- d. Headquarters Agreement between the Republic of the Philippines and International Committee of the Red Cross
Importations by the International Committee of the Red Cross



2. Bilateral Agreements

- e. GOP - Federal Republic of Germany Agreement on Technical Cooperation
Importations of German technical cooperation equipment and materials and personal effects of German experts
- f. GOP – Japan Agreement on Technical Cooperation
Importations by the Japan International Cooperation Agency (JICA) technical cooperation equipment and materials and personal effects of JICA personnel
- g. GOP – Japan Air Services Agreement
Importations by the Japanese airlines
- h. GOP - US Air Transport Agreement
Importations by the US airlines
- i. GOP – Australia Visiting Forces Agreement
Importations for the official use of Australian visiting forces
- j. GOP – US Visiting Forces Agreement
Importations for the official use of US visiting forces
- k. Agreement between GOP and SEAMEO-INNOTECH
Importations by the Southeast Asian Ministers of Education Organization Center for Educational Innovation and Technology
- l. Agreement between GOP and UNICEF
Importations by the United Nations International Children's Emergency Fund
- m. Diplomatic Note No. 1071 of the US Embassy and Diplomatic Note No. 3001 of the Department of Foreign Affairs
Importations of supplies and goods of American voluntary relief and rehabilitation agencies (US VOLAG agencies)
- n. Agreement between GOP and WHO
Importations by the World Health Organization



2. Bilateral Agreements

- o. Memorandum of Agreement between GOP and the WOSM
Importations by the World Organization of the Scout Movement
- p. Cooperation agreement between GOP and the IOM
Importations by the International Organization for Migration

3. Government Agencies and Instrumentalities

- a. R.A. No. 6847
Importations by the Philippine Sports Commission (PSC), including donations to the Philippine Olympic Committee and, through the PSC, to the various national sports associations
- b. R.A. No. 7160
Importations of heavy equipment or machineries for infrastructure projects, garbage trucks, fire trucks, and other similar equipment by local government units
- c. R.A. No. 7277
Donations to government agencies engaged in the rehabilitation of disabled persons and organizations of disabled persons
- d. R.A. No. 7306
Importations of equipment, apparatus, and materials to be used in the operation of the People's Television Network
- e. R.A. No. 7354
Importations used directly in the operation of the Postal System
- f. R.A. No. 7653
Importations by the Bangko Sentral ng Pilipinas (BSP) of notes and coins, and of gold and other metals and the importations of all equipment needed for bank note production, minting of coins, metal refining and other security printing operations
- g. R.A. No. 7884
Importations by the National Dairy Authority (NDA) of dairy animals, veterinary and other supplies, other farm inputs, dairy equipment and machineries, including its spare parts, for distribution to dairy cooperatives



3. Government Agencies and Instrumentalities

- h. R.A. No. 8282
Importations by the Social Security System (SSS)
- i. R.A. No. 8291
Importations by the Government Service Insurance System (GSIS)
- j. R.A. No. 8292
Importations of machineries, equipment, materials, and supplies by State Universities and Colleges
- k. R.A. No. 8492
Importations of art/display materials and equipment directly used for the National Museum's non-profit programs including but not limited to books, art materials, chemicals for preservation and restoration, exhibit and technical equipment and films
- l. R.A. No. 9003
Donations to local government units, enterprises or private entities, including Non-Governmental Organizations (NGO), for the support and maintenance of the program for effective solid waste management
- m. R.A. No. 9275
Importations of articles donated to, or for the account of any local government units, water districts, local water utilities, enterprises, or private entities and individuals to be exclusively used for water quality management programs
- n. R.A. No. 9497
Importations of equipment, machineries, spare parts, accessories and other materials including supplies and services used solely and exclusively in the operations of the Civil Aviation Authority of the Philippines (CAAP)
- o. R.A. No. 9500
Importations of machineries, equipment, materials, and supplies by the University of the Philippines



3. Government Agencies and Instrumentalities

- p. R.A. No. 9369
Importations of equipment, materials, software, and supplies by the Commission on Elections (COMELEC)
- q. R.A. No. 10086
Importations of scientific, philosophical, historical and cultural books, supplies and materials for the use in the conservation or preservation work of the National Historical Commission of the Philippines (NHCP)
- r. R.A. No. 10349
Importations of weapons, equipment and ammunitions to the Armed Forces of the Philippines (AFP), which are directly and exclusively used for its projects, undertakings, activities and programs under the revised AFP modernization act
- s. R.A. No. 10964, Sec. 15 of the General Provisions
National internal revenue taxes and import duties payable or assumed by national government, constitutional offices enjoying fiscal autonomy and State Universities and Colleges (SUC) arising from foreign donations, grants and loans
- t. R.A. No. 7356
Importations of materials by the National Commission for Culture and the Arts (NCCA) for the use of Filipino artists

4. Importations of intergovernmental bodies, organizations, and non-governmental entities

- a. P.D. No. 269
Importations of equipment and machineries necessary in the operations of National Electrification Administration (NEA) registered electric cooperatives
- b. P.D. No. 292
Importations by the Aquaculture Department of the Southeast Asian Fisheries Development Center in the Philippines (SEAFDEC)



4. Importations of intergovernmental bodies, organizations, and non-governmental entities

- c. P.D. No. 538
Raw materials, supplies, articles, equipment, machineries, spare parts brought in the Philippine Veterans Investment Development Corporation (PHIVIDEC) Areas and utilized in the production, storing, packing and shipment of goods meant for foreign markets
- d. P.D. No. 1171
Importations by the Southeast Asian Regional Center for Graduate Study and Research in Agriculture (SEARCA)
- e. P.D. No. 1362
Importations of radio or television equipment, spare parts and allied technical and program materials to be used exclusively in broadcast operations of radio broadcasting, cable and television stations
- f. P.D. No. 1620
Importations by the International Rice Research Institute (IRRI)
- g. R.A. No. 3676
Importations by the Ramon Magsaysay Award Foundation for its official use
- h. R.A. No. 6715
Donations to legitimate labor organizations from fraternal and similar organizations
- i. R.A. No. 7278
Donations to the Boy Scouts of the Philippines (BSP)
- j. R.A. No. 7459
Importations of equipment and materials by Filipino inventors
- k. R.A. No. 7686
Importations of essential equipment, apparatus and materials imported by accredited dual training private educational institutions
- l. R.A. No. 9511
Importations by the National Grid Corporation of the Philippines (NGCP)



4. Importations of intergovernmental bodies, organizations, and non-governmental entities

- m. R.A. No. 9520
Importations of machineries, equipment and spare parts by the Cooperative Development Authority (CDA) registered cooperatives
- n. R.A. No. 10072
Importations by the Philippine Red Cross (PRC)
- o. R.A. No. 10073
Importations and donations to the Girl Scouts of the Philippines (GSP)

5. Donations

- a. R.A. No. 10863, Sec. 800 (last clause of the last paragraph)
Importations / Donations endorsed by the National Economic Development Authority (NEDA) in the interest of national economic development
- b. R.A. No. 10863, Sec. 800 (m)
Donations endorsed by the Department of Social Welfare and Development (DSWD)

PROCESSING TIME

Applications under IRD are under **Regular Lane** and must be processed **within seven (7) working days** from receipt of complete documentary requirements.

C. MABUHAY LANE

The Mabuhay Lane is tasked to expeditiously process applications for duty and tax exemption for the following legal basis:

1. Export-oriented firms with BOI or other relevant agency endorsement

- a. E.O. No. 57, Sec. 1
Importations of capital equipment, spare parts, and accessories
- b. E.O. No. 226, Sec. 39(f)
Importations of machinery, equipment, and spare parts
- c. E.O. No. 226, Sec. 39(h)
Importations of breeding stocks and genetic materials
- d. E.O. No. 226, Sec. 39(l)
Importations of supplies and spare parts
- e. P.D. No. 87, Sec. 12(b)
Importations of machinery, equipment, spare parts, and all materials required for petroleum operations
- f. P.D. No. 972
Importations of machinery, equipment, spare parts, and all materials required for coal developers
- g. R.A. No. 8479, Sec. 9
Importations of spare parts
- h. R.A. No. 9513, Sec. 15(b) and Sec. 21(a)
Importations of machinery, equipment, materials, and spare parts

2. Sec. 4(3), Article 14 of the 1987 Philippine Constitution

Importations by non-stock, non-profit educational institutions

3. Agreement between the ADB and the Government of the Republic of the Philippines regarding the headquarters of the ADB, Secs. 34 and 45 and R.A. No. 10963, Sec. 109(k)

Importations of goods, articles, including motor vehicles, spare parts, and publications, used exclusively by the Asian Development Bank (ADB), its officers, and staff

4. Importations of personal effects and household goods

- a. E.O. No. 1037, Sec. 9(e)
Importations of personal effects and household goods of Retirees under Philippine Retirement Authority (PRA)
- b. R.A. No. 10863, Sec. 800(f) and R.A. No. 10963, Sec. 109(c)
Importations of personal effects and household goods of Overseas Filipino Workers (OFWs)
- c. R.A. No. 10863, Sec. 800(q)
Importations of coffins, urns, personal effects and household goods of deceased OFWs
- d. R.A. No. 7157, Sec. 81
Importations of personal effects and household goods including (1) used motor car of foreign service officer, staff, and employee
- e. R.A. No. 10863, Sec. 800(i) and R.A. No. 10963, Sec. 109(d)
Importations of personal effects and household goods of dual citizens and foreigners with different visas
- f. R.A. No. 10863, Sec. 800(h)
Importations of personal effects and household goods of dual citizens and foreigners with tourist visa or consultants of the government
- g. R.A. No. 11035, Sec. 7(2)
Importations of personal effects and household goods and (1) motor vehicle under the Balik Scientist Program

5. Importations of books and raw materials thereof

- a. R.A. No. 10963, Sec. 109(r)
Importations of printing or publication of books and any newspaper, magazine, review, or bulletin
- b. R.A. No. 10863, Sec. 800(t) and R.A. No. 10963, Sec. 109(r)
Importations of economic, technical, vocational, scientific, philosophical, historical, and cultural books, the Koran, Ahadith, and other religious books
- c. R.A. No. 8047, Sec. 12
Importations of books or raw materials to be used in book publishing



6. **The Florence Agreement Annexes A to H and R.A. No. 10963, Sec. 109(r)**
Importations of educational, scientific, and cultural materials
7. **R.A. No. 11035, Sec. 6(e)**
Importations of donated equipment, instruments, and materials to DOST
8. **R.A. No. 10963, Sec. 109(b)**
Importations of fertilizers; seeds, seedlings, and fingerlings; fish, prawn, livestock and poultry feeds, including ingredients, whether locally produced or imported, used in the manufacture of finished feeds (except specialty feeds for race horses, fighting cocks, aquarium fish, zoo animals, and other animals generally considered as pets)
9. **R.A. No. 9593**
Tourism Act of 2009

The following requests are likewise subject for action of the Mabuhay Lane:

1. Request for voluntary payment of taxes and duty on vehicles previously imported by privileged owner.
2. Request for verification of payment of taxes and duty on vehicles previously imported by privileged owner.
3. Report of sale of vehicles previously imported by privileged owner.
4. Request for retention of vehicle without payment of duties and taxes by privileged owner.
5. Report or certification of payment of taxes and duty on sale on vehicles previously imported by privileged owner.
6. Request for amendment of Certificate of Payment on sale of vehicles between privileged buyer and privileged seller.
7. Request for exit clearance of household and personal effects as well as motor vehicle for privileged persons.

FILING FEES

A non-refundable fee based on the value of the importation must be paid upon submission of request or application under the Mabuhay Lane based on the value of importations:

VALUE OF IMPORTATIONS	FILING FEE
₱ 100,000.00 and below	₱ 200.00
From ₱ 101,000.00 to ₱ 400,000.00	₱ 400.00
From ₱ 401,000.00 to ₱ 700,000.00	₱ 600.00
From ₱ 701,000.00 to ₱ 1,000,000.00	₱ 800.00
Over ₱ 1,000,000.00	₱ 1,000.00

An application will be deemed submitted for action only after payment of the required fee.

INCLUSION OF ADDITIONAL SECTORS

The Secretary of Finance may include additional sectors and legal bases for processing under the Mabuhay Lane. Request will be evaluated based on the capacity of the Mabuhay Lane to act on the volume of application proposed to be included as well as the reasonableness of the justification provided in the request.

PROCESSING TIME

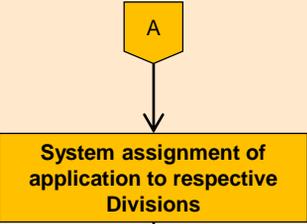
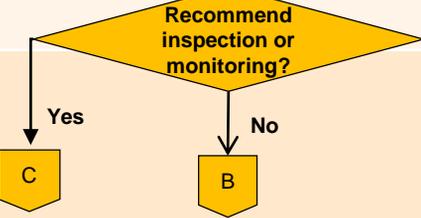
Applications under Mabuhay Lane must be processed **within three (3) working days** from receipt of complete documentary requirements.

A. REGULAR LANE

Activity	Person Responsible	Details / Functions	Process Time
			
	Applicant	Applicant proceeds to Kiosk-Revenue Office (RO) to encode corporate /individual identity.	5 minutes
	Officer of the Day	Officer of the Day checks the accuracy and completeness of registration documents.	5 minutes
	Officer of the Day	Incomplete registration. Documents are returned to the applicant.	
			
	Officer of the Day	Applicant presents his application at the designated Window of the Revenue Office (RO) for evaluation.	10 minutes
	Officer of the Day	Officer of the Day checks the completeness of documents submitted based on the Checklist Form.	
	Officer of the Day	Note: Letter-request and Affidavit of End-use should be original copies. Other requirements should be clear copies. Incomplete supporting documents are returned to the applicant.	
			

X.A. REGULAR LANE PROCESS FLOW



Activity	Person Responsible	Details / Functions	Process Time
 <p>System assignment of application to respective Divisions</p>	CRMD Staff	CRMD, a separate office, generates a trace number for the application. The application is assigned to RO divisions based on the legal basis claimed by the applicant. CRMD forwards applications to the Revenue Office.	CRMD function
 <p>Assignment of Application to Action Officer</p>	Division Chief Action Officer	The Division Chief will assign to AOs for preparation of appropriate TEI.	5 minutes
 <p>Generation of Tax Exemption Indorsement (TEI) or Reply Letter</p>	Action Officer	AO evaluates the application and selects the correct legal basis in the TES ^{Lite} . Details of the importations are encoded in the system. AO generates Indorsement for tax exemption applications or prepares reply letter and initials on the second copy.	24 hours
 <p>Review of Application</p>	Division Chief Director III Director IV	Levels of Reviews is as follows: 1. Division Chief 2. Director III 3. Director IV (if not the designated approver) Note: The Assistant Division Chief will sign/initial in the absence of the Division Chief. The Director III signs/initials in the absence of the Director IV.	16 hours (Division Chief – 8 hours Director III – 4 hours Director IV – 4 hours)
 <p>Recommend inspection or monitoring?</p>	CTD & IRD Division Chiefs	During the review, the Division Chief determines if inspection/verification is necessary for any application and recommends to Director IV for approval.	30 minutes

X.A. REGULAR LANE PROCESS FLOW



Activity	Person Responsible	Details / Functions	Process Time
<pre> graph TD B[B] --> A[Approval of Application] A --> R[Release of endorsement] R --> E([End]) </pre>	Director IV Assistant Secretary Undersecretary	Approval, depending on the legal basis, is by: <ul style="list-style-type: none"> • Director IV or • Assistant Secretary/Undersecretary 	30 minutes
	CRMD	Releasing of signed reply/endorsement/ TEI	CRMD function

X.A. REGULAR LANE PROCESS FLOW



Activity	Person Responsible	Details / Functions	Process Time
<p>Flowchart step C: A diamond-shaped decision box labeled 'C' containing the text 'Approve inspection or monitoring?'. An arrow labeled 'No' points to a hexagonal connector labeled 'B'. An arrow labeled 'Yes' points down to the next activity box.</p>	RO Director IV	The Director IV determine if inspection/ verification is necessary for the application.	30 minutes
<p>Flowchart step: A rectangular activity box containing the text 'Prepare the admin documents for inspection / monitoring'. It is connected to the 'Yes' path from step C.</p>	RMD	The Division Chief will assign an AO to conduct inspection/monitoring. Request for Department Personnel Order (DPO) to conduct the inspection. Prepare itinerary and travel arrangement, if necessary	4 hours
<p>Flowchart step: A rectangular activity box containing the text 'Conduct inspection / monitoring'. It is connected to the previous activity box.</p>	Action Officers	Proceed to site and determine if the representations made during applications are correct and the conditions for the grant of exemption are complied with.	8 hours
<p>Flowchart step: A rectangular activity box containing the text 'Prepare findings and recommendations'. It is connected to the previous activity box.</p>	Action Officers	Prepare report based on the inspection/monitoring activity and recommend appropriate action, if necessary. File and maintain records of inspections/ monitoring.	2 hours
<p>Flowchart step: A diamond-shaped decision box containing the text 'Is there a need for appropriate action?'. An arrow labeled 'No' points left to a hexagonal connector labeled 'B'. An arrow labeled 'Yes' points down to the next activity box.</p>	RO Director IV	Evaluates the report and recommendation.	2 hours
<p>Flowchart step: A rectangular activity box containing the text 'Implementation of appropriate action'. It is connected to the 'Yes' path from the previous decision box.</p>	Action Officers (CTD/IRD)	Implement appropriate action.	2 hours
<p>Flowchart connector B: A hexagonal connector labeled 'B' at the bottom of the flowchart. It receives arrows from the 'No' paths of both decision boxes and points to the right.</p>			

B. MABUHAY LANE

Activity	Person Responsible	Details / Functions	Process Time
Start			
One-time registration of consignee-applicant	Applicant	Applicant proceeds to Kiosk-Revenue Office (RO) to encode corporate /individual identity.	5 minutes
Documents complete and accurate?	Officer of the Day	Officer of the Day checks the accuracy and completeness of registration documents.	5 minutes
Return registration documents	Officer of the Day	Incomplete registration documents are returned to the applicant.	
End			
Checklist application and required supporting documents	Officer of the Day	Applicant presents his application at the designated Window of the Revenue Office (RO) for evaluation.	10 minutes
Documents complete?	Officer of the Day	Officer of the Day checks the completeness of documents submitted based on the Checklist Form.	
Return application and supporting documents	Officer of the Day	Note: Letter-request and Affidavit of End-use should be original copies. Other requirements should be clear and readable copies. Incomplete supporting documents are returned to the applicant.	
End			

A

X.B. MABUHAY LANE PROCESS FLOW



Activity	Person Responsible	Details / Functions	Process Time
<p>A</p> <p>Payment and Filing of application/s and documents</p> <p>System assignment of application to Action Officer</p> <p>Generation of Tax Exemption Indorsement (TEI) or Reply Letter</p> <p>Recommend inspection or monitoring?</p> <p>Yes</p> <p>C</p> <p>No</p> <p>Review of Application</p> <p>B</p>	<p>Officer of the Day/Admin Assistant</p> <p>Cashier</p> <p>CRMD Staff</p> <p>CRMD Staff</p> <p>Action Officer</p> <p>Action Officer</p> <p>Director IV</p>	<p>Applicant secures Order of Payment based on the Schedule of Filing Fees.</p> <p>Applicant with Order of Payment proceeds to Cashier to pay the appropriate filing fee.</p> <p>Applicant secures an Official Receipt from the Cashier.</p> <p>Applicant proceeds to CRMD for filing and generating/recording of application/s.</p> <p>CRMD, a separate office, generates a trace number for the application. The application is assigned to RO Action Officer based on the legal basis claimed by the applicant.</p> <p>CRMD forwards applications to the Revenue Office.</p> <p>AO evaluates the application and selects the correct legal basis in the TES^{Lite}.</p> <p>Details of the importations are encoded in the TES^{Lite}.</p> <p>AO generates Indorsement for tax exemption applications or prepares reply letter and initials on the second copy.</p> <p>The AO determines if inspection/verification is necessary for any application and recommends to Director IV for approval.</p> <p>Director IV (if not the designated approver).</p> <p>Note: The Director III signs/initials in the absence of the Director IV.</p>	<p>10 minutes</p> <p>CRMD function</p> <p>8 hours</p> <p>8 hours (from Division Chief to Director IV)</p>

X.B. MABUHAY LANE PROCESS FLOW



Activity	Person Responsible	Details / Functions	Process Time
	Director IV Assistant Secretary Undersecretary	Approval, depending on the legal basis, is by: <ul style="list-style-type: none"> • Director IV or • Assistant Secretary/Undersecretary 	30 minutes
	CRMD	Releasing of signed reply/endorsement/ TEI	CRMD function

X.B. MABUHAY LANE PROCESS FLOW



Activity	Person Responsible	Details / Functions	Process Time
<p>Flowchart step C: A diamond-shaped decision box containing the text "Approve inspection or monitoring?". An arrow labeled "No" points to a hexagonal connector labeled "B". An arrow labeled "Yes" points down to the next activity box.</p>	RO Director IV	The Director IV determine if inspection/ verification is necessary for the application.	30 minutes
<p>Flowchart step: A rectangular activity box containing the text "Prepare the admin documents for inspection / monitoring".</p>	RMD	The Division Chief will assign an AO to conduct inspection/monitoring. Request for Department Personnel Order (DPO) to conduct the inspection. Prepare itinerary and travel arrangement, if necessary	4 hours
<p>Flowchart step: A rectangular activity box containing the text "Conduct inspection / monitoring".</p>	Action Officers	Proceed to site and determine if the representations made during applications are correct and the conditions for the grant of exemption are complied with.	8 hours
<p>Flowchart step: A rectangular activity box containing the text "Prepare findings and recommendations".</p>	Action Officers	Prepare report based on the inspection/monitoring activity and recommend appropriate action, if necessary. File and maintain records of inspections / monitoring.	2 hours
<p>Flowchart step: A diamond-shaped decision box containing the text "Is there a need for appropriate action?". An arrow labeled "No" points left to a hexagonal connector labeled "B". An arrow labeled "Yes" points down to the next activity box.</p>	RO Director IV	Evaluates the report and recommendation.	2 hours
<p>Flowchart step: A rectangular activity box containing the text "Implementation of appropriate action".</p>	Action Officers (Mabuhay Lane)	Implement appropriate action.	2 hours
<p>Flowchart connector B: A hexagonal connector labeled "B" with an arrow pointing right to the next row.</p>			

XI. ENTITLEMENTS AND CHECKLIST OF REQUIREMENTS



A. CUSTOMS AND TARIFF DIVISION (CTD)

R.A. No. 10863, Sec. 800(d)

1. COVERAGE	IMPORTATIONS OF ARTICLES BROUGHT INTO THE PHILIPPINES FOR REPAIR, PROCESSING, OR RECONDITIONING TO BE RE-EXPORTED UPON COMPLETION OF THE REPAIR, PROCESSING, OR RECONDITIONING
2. LEGAL BASIS	Sec. 800(d) of R.A. No. 10863, (CMTA)/Sec. 105(d) of P.D. No. 1464, (TCCP)
3. GRANT	Conditionally Free importations Under Bond or Security
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-use/Ownership3. Signed and dated Bill of Lading/AWB4. Commercial invoice (Packing list, if applicable)5. Contract/Agreement (repair/processing/reconditioning)6. SEC Registration
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none">1. ROG Assistant Secretary, or2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 10863, Sec. 800(e)

1. COVERAGE	IMPORTATIONS OF MEDALS, BADGES, CUPS AND OTHER SMALL GOODS BESTOWED AS TROPHIES OR PRIZES, OR THOSE RECEIVED OR ACCEPTED AS HONORARY DISTINCTION
2. LEGAL BASIS	Sec. 800(e) of R.A. No. 10863, (CMTA)/Sec. 105(e) of P.D. No. 1464, (TCCP)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-use/Ownership3. Document showing that goods were bestowed as trophies or prizes, or received or accepted as Honorary Distinction4. Signed and dated Bill of Lading/AWB5. Commercial invoice (Packing list, if applicable)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none">1. ROG Assistant Secretary, or2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



R.A. No. 10863, Sec. 800(j)

1. COVERAGE	IMPORTATIONS OF GOODS FOR PUBLIC ENTERTAINMENT, AND FOR DISPLAY IN PUBLIC EXPOSITION, OR EXHIBITION OR COMPETITION FOR PRIZES, AND DEVICES FOR PROJECTING PICTURES AND PARTS AND APPURTENANCE THEREOF
2. LEGAL BASIS	Sec. 800(j) of R.A. No. 10863, (CMTA)/Sec. 105(i) of P.D. No. 1464, (TCCP)
3. GRANT	Conditionally Free importations Under Bond or Security
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Certificate of Venue and Date 6. Authorization from Exhibitor if consigned to broker/forwarder
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 10863, Sec. 800(k-1)

1. COVERAGE	IMPORTATIONS OF GOODS BROUGHT BY FOREIGN FILM PRODUCERS DIRECTLY AND EXCLUSIVELY USED FOR MAKING OR RECORDING MOTION PICTURE FILMS ON LOCATION IN THE PHILIPPINES
2. LEGAL BASIS	Sec. 800(k-1) of R.A. No. 10863, CMTA/Sec. 105(j-1) of P.D. No. 1464, (TCCP)
3. GRANT	Conditionally Free importations Under Bond or Security
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Certificate of Venue and Date 6. Brochure (as needed)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



R.A. No. 10863, Sec. 800(k-2)

1. COVERAGE	IMPORTATIONS OF PHOTOGRAPHIC AND CINEMATOGRAPHIC FILMS, UNDERDEVELOPED, EXPOSED OUTSIDE THE PHILIPPINES BY RESIDENT FILIPINO CITIZENS OR BY PRODUCING COMPANIES OF PHILIPPINE REGISTRY
2. LEGAL BASIS	Sec. 800(k-2) of R.A. No. 10863, (CMTA)/Sec. 105(j-2) of P.D. No. 1464, (TCCP)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Certificate of Identification and Inspection 6. Brochure (as needed)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 10863, Sec. 800(n)

1. COVERAGE	IMPORTATIONS OF CONTAINERS, HOLDERS AND OTHER SIMILAR RECEPTACLES OF ANY MATERIAL
2. LEGAL BASIS	Sec. 800(n) of R.A. No. 10863, (CMTA)/Sec. 105(m) of P.D. No. 1464, (TCCP)
3. GRANT	Conditionally Free importations Under Bond or Security
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



R.A. No. 10863, Sec. 800(r-1)

1. COVERAGE	IMPORTATIONS OF SAMPLES OF THE KIND, IN SUCH QUANTITY AND OF SUCH DIMENSION OR CONSTRUCTION AS TO RENDER THEM UNSALEABLE OR OF NO COMMERCIAL VALUE; MODELS NOT ADOPTED FOR PRACTICAL USE; SAMPLES OF MEDICINES
2. LEGAL BASIS	Sec. 800(r-1) of R.A. No. 10863, (CMTA)/ Sec. 105(q-1) of P.D. No. 1464, (TCCP)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. DOF Prior Approval 4. Signed and dated Bill of Lading/AWB 5. Commercial invoice (Packing list, if applicable) 6. Certification from DOH (if medicine)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 10863, Sec. 800(r-2)

1. COVERAGE	IMPORTATIONS OF COMMERCIAL SAMPLES EXCEPT THOSE THAT ARE NOT READILY AND EASILY IDENTIFIABLE
2. LEGAL BASIS	Sec. 800(r-2) of R.A. No. 10863, (CMTA)/ Sec. 105(q-2) of P.D. No. 1464, (TCCP)
3. GRANT	Conditionally Free importations Under Bond or Security
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. DOF Prior Approval 4. Signed and dated Bill of Lading/AWB 5. Commercial invoice (Packing list, if applicable) 6. Certificate of Venue and Date
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



R.A. No. 10863, Sec. 800(u)

1. COVERAGE	IMPORTATIONS OF PHILIPPINE GOODS PREVIOUSLY EXPORTED FROM THE PHILIPPINES AND RETURNED WITHOUT HAVING BEEN ADVANCED IN VALUE, OR IMPROVED IN CONDITION BY ANY PROCESS OF MANUFACTURING OR OTHER MEANS
2. LEGAL BASIS	Sec. 800(u) of R.A. No. 10863, (CMTA)/Sec. 105(t) of P.D. No. 1464, (TCCP)
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Certificate of Identification/Inspection/Loading 6. Export Bill of Lading/AWB 7. Export Invoice and Packing List 8. Export Declaration 9. Certification from foreign principal/buyer as to reason of rejection 10. OSS Certification of Non-Availment of Duty Drawback if export-oriented (non-exhibit goods)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 10863, Sec. 800(w)

1. COVERAGE	IMPORTATIONS OF MINING EQUIPMENT
2. LEGAL BASIS	Sec. 800(w) of R.A. No. 10863, (CMTA)/Sec. 105(v) of P.D. No. 1464, (TCCP)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Certificate from Department of Agriculture/Department of Environment and Natural Resources as to purpose of importation 6. Certificate of Non-Local Availability
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



R.A. No. 10863, Sec. 800(x)

1. COVERAGE	IMPORTATIONS OF SPARE PARTS OF VESSELS OR AIRCRAFT OF FOREIGN REGISTRY ENGAGED IN FOREIGN TRADE
2. LEGAL BASIS	Sec. 800(x) of R.A. No. 10863, (CMTA)/Sec. 105(w) of P.D. No. 1464, (TCCP)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Certificate of Foreign Registry
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 10863, Sec. 800(y)

1. COVERAGE	IMPORTATIONS OF GOODS EXPORTED FROM THE PHILIPPINES FOR REPAIR, PROCESSING OR RECONDITIONING WITHOUT HAVING BEEN SUBSTANTIALLY ADVANCED IN VALUE
2. LEGAL BASIS	Sec. 800(y) of R.A. No. 10863, (CMTA)/Sec. 105(x) of P.D. No. 1464, (TCCP)
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Export Bill of Lading/AWB 6. Export Invoice/Packing List 7. Export Declaration 8. Certificate of Identification/Inspection 9. Proof of Payment on original importation
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



R.A. No. 10863, Sec. 800(v) and R.A. No. 10963, Sec. 109(t)

1. COVERAGE	IMPORTATIONS OF AIRCRAFT, EQUIPMENT AND MACHINERY, SPARE PARTS, COMMISSARY AND CATERING SUPPLIES, AVIATION GAS, FUEL AND OIL, WHETHER CRUDE OR REFINED EXCEPT WHEN DIRECTLY OR INDIRECTLY USED FOR DOMESTIC OPERATIONS
2. LEGAL BASIS	Sec. 800(v) of R.A. No. 10863, (CMTA) and Sec. 109(t) of R.A. No. 10963, National Internal Revenue Code (NIRC)/Sec. 105(u) of P.D. No. 1464, (TCCP) and Sec. 109(t) of R.A. No. 10963, National Internal Revenue Code (NIRC)
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Certificate of non-local availability from the Civil Aviation Authority of the Philippines (CAAP) for duty exemption purposes
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 10863, Sec. 800(v) and R.A. No. 10963, Sec. 109(u)

1. COVERAGE	IMPORTATIONS OF FUEL, GOODS AND SUPPLIES BY PERSONS ENGAGED IN INTERNATIONAL SHIPPING OR AIR TRANSPORT OPERATIONS
2. LEGAL BASIS	Sec. 800(v) of R.A. No. 10863, (CMTA) and Sec. 109(u) of R.A. No. 10963, National Internal Revenue Code (NIRC)/Sec. 105(u) of P.D. No. 1464, (TCCP) and Sec. 109(u) of R.A. No. 10963, National Internal Revenue Code (NIRC)
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Certificate of non-local availability from Civil Aviation Authority of the Philippines (CAAP) for duty exemption purposes
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



R.A. No. 10963, Sec. 109(t)

1. COVERAGE	SALE, IMPORTATIONS OR LEASE OF PASSENGER OR CARGO VESSELS AND AIRCRAFT, INCLUDING ENGINE, EQUIPMENT AND SPARE PARTS THEREOF FOR DOMESTIC OR INTERNATIONAL TRANSPORT OPERATIONS
2. LEGAL BASIS	Sec. 109(t) of R.A. No. 10963, National Internal Revenue Code (NIRC)
3. GRANT	VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. MARINA Certification (Qualification Certificate, Letter Authority to Acquire/Lease/Import, Certificate of Registration, and CPC) (if vessel) 6. Vessel Particulars 7. Builder's Certificate (if vessel) 8. Income Statement (if vessel) 9. CAAP Certification (Landing Permit, Authority to Import, Entry Clearance, and AOC) (if aircraft) 10. CAB Certification (Authority to Purchase/Import, Annual Certificate of Registration, Certificate of Authority to Engage in Domestic Air Transport Business, and CPCN) (if aircraft) 11. Latest Financial Statements (if aircraft) 12. Aircraft Lease/Sublease Agreement 13. SEC Registration (for aircraft and vessel)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 10963, Sec. 109(u)

1. COVERAGE	IMPORTATIONS OF FUEL, GOODS AND SUPPLIES BY PERSONS ENGAGED IN INTERNATIONAL SHIPPING OR AIR TRANSPORT OPERATIONS
2. LEGAL BASIS	Sec. 109(u) of R.A. No. 10963, National Internal Revenue Code (NIRC)
3. GRANT	VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. MARINA Certification (if vessel)/CAB Certification (Authority to Acquire, CPCN & AOC) (if aircraft) 6. SEC Registration 7. BIR Registration 8. Latest Financial Statement (for aircraft)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



R.A. No. 7229 and R.A. No. 4540

1. COVERAGE	IMPORTATIONS OF EQUIPMENT AND MACHINERIES NECESSARY IN THE OPERATIONS OF TELECOMMUNICATIONS
2. LEGAL BASIS	R.A. No. 7229 in relation to R.A. 4540
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Authorization Letter 6. NTC Import Permit
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

P.D. No. 1869

1. COVERAGE	IMPORTATIONS BY THE PHILIPPINE AMUSEMENT AND GAMING CORPORATION
2. LEGAL BASIS	Sec. 13(1) of P.D. No. 1869
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Authorization Letter
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

B. INTERNAL REVENUE DIVISION (IRD)

1. International Agreements

R.A. No. 10863, Sec. 800(l) and R.A. No. 10963, Sec. 109(k)

1. COVERAGE	IMPORTATIONS BY DIPLOMATIC ENTITIES OR PERSONNEL
2. LEGAL BASIS	Sec. 800(l) of RA No. 10863, and Sec. 109(k) of R.A. No. 10963
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. DFA recommendation 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Note Verbale from the Embassy
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per OO 107-2016 <ol style="list-style-type: none"> 1. RO Director IV
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

Annex 9 to the International Convention on International Civil Aviation

1. COVERAGE	IMPORTATIONS BY INTERNATIONAL AIRLINES (MEMBERS OF ICAO)
2. LEGAL BASIS	Annex 9 of the International Standards and Recommended Practices on Facilitation of the International Convention on Civil Aviation, Fifteenth Edition, October 2017
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



Convention on the Privileges and Immunities of the Specialized Agencies of the United Nations Approved by the General Assembly of the United Nations

IMPORTATIONS BY THE SPECIALIZED AGENCIES OF THE UNITED NATIONS	
1. COVERAGE	
2. LEGAL BASIS	Sec. 800(l) of RA No. 10863, and Sec. 109(k) of R.A. No. 9337 (NIRC), as amended.
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. DFA recommendation 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Letter Request from the United Nations
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



2. Bilateral Agreements

Agreement between the Government of the Philippines and the Asian Productivity Organization (APO)

1. COVERAGE	IMPORTATIONS OF PRINTING SUPPLIES AND MATERIALS AND EQUIPMENT FOR THE PRODUCTION OPERATIONS OF APO
2. LEGAL BASIS	Article 6(b) of the Agreement entered into by and between the Government of the Republic of the Philippines and the Asian Productivity Organization (APO)
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

Host Country Agreement between the Government of the Republic of the Philippines and the ASEAN Center for Biodiversity (ACB)

1. COVERAGE	IMPORTATIONS OF GOODS BY THE ACB
2. LEGAL BASIS	Article VIII D (4) and Article VIII I (2) & (3) of the Host Country Agreement between the Government of the Republic of the Philippines and the ASEAN Centre for Biodiversity
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Letter Request from ACB 6. DFA Recommendation
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



Agreement between the Government of the Republic of the Philippines and the International Center for Living Aquatic Resources Management to establish the Office of the Worldfish Center in the Philippines

1. COVERAGE	IMPORTATIONS BY THE ICLARM TO ESTABLISH THE OFFICE OF THE WORLD FISH CENTER IN THE PHILIPPINES
2. LEGAL BASIS	Article IV of the Agreement between the Government of the Republic of the Philippines and the International Center for Living Aquatic Resources Management to establish the Office of the Worldfish Center in the Philippines
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. DFA recommendation 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Letter Request from ICLARM
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

Headquarters Agreement between the Republic of the Philippines and International Committee of the Red Cross

1. COVERAGE	IMPORTATIONS BY THE INTERNATIONAL COMMITTEE OF THE RED CROSS
2. LEGAL BASIS	Article 2, Sec. 2 of the Headquarters Agreement between the Government of the Republic of the Philippine and the International Committee of the Red Cross dated April 30, 1985
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. DFA recommendation 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Letter Request from International Committee of the Red Cross
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



GOP – Federal Republic of Germany Agreement on Technical Cooperation

1. COVERAGE	IMPORTATIONS OF GERMAN TECHNICAL COOPERATION EQUIPMENT AND MATERIALS AND PERSONAL EFFECTS OF GERMAN EXPERTS
2. LEGAL BASIS	Article 4(5) and Article 5(3) of the Agreement between the Republic of the Philippines and the Federal Republic of Germany concerning Technical Cooperation dated September 7, 1971
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. DFA recommendation 3. Signed and dated Import Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Note Verbale from the German Embassy
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

GOP – Japan Agreement on Technical Cooperation

1. COVERAGE	IMPORTATIONS BY THE JAPAN INTERNATIONAL COOPERATION AGENCY (JICA) TECHNICAL COOPERATION EQUIPMENT AND MATERIALS AND PERSONAL EFFECTS OF JICA PERSONNEL
2. LEGAL BASIS	Article IX and XI of the Agreement on Technical Cooperation between the Government of the Republic of the Philippines and the Government of Japan
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. DFA recommendation 3. Signed and dated Import Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Note Verbale from the Japanese Embassy
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



GOP – Japan Air Services Agreement

1. COVERAGE	IMPORTATIONS BY THE JAPANESE AIRLINES
2. LEGAL BASIS	Article 5(1)(2) and (3) of the Air Services Agreement between the Governments of Japan and the Government of the Republic of the Philippines dated 20 January 1970
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

GOP – US Air Transport Agreement

1. COVERAGE	IMPORTATIONS BY THE US AIRLINES
2. LEGAL BASIS	Article 9(2)(a)(b)(c) of the Air Transport Agreement concluded between the Governments of the Philippines and the United States of America on October 3, 1980
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



GOP – Australia Visting Forces Agreement

1. COVERAGE	IMPORTATIONS FOR THE OFFICIAL USE OF AUSTRALIA VISITING FORCES
2. LEGAL BASIS	Article 13 of the Agreement Between The Government of the Republic of the Philippines and Government of Australia concerning the Status of the Visiting Forces of Each State in the Territory of the Other State
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. DFA Recommendation 3. Signed and dated Import of Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Note Verbale from the Australian Embassy
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

GOP – US Visiting Forces Agreement

1. COVERAGE	IMPORTATIONS FOR THE OFFICIAL USE OF US VISITING FORCES
2. LEGAL BASIS	Article VII of the Agreement Between The Government of the Republic of the Philippines and Government of United States of America Regarding The Treatment of the United States Forces Visiting the Philippines
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. DFA Recommendation 3. Signed and dated Import of Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Note Verbale from the US Embassy
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



Agreement between GOP and SEAMEO – INNOTECH

1. COVERAGE	IMPORTATIONS BY THE SOUTHEAST ASIAN MINISTERS OF EDUCATION ORGANIZATION CENTER FOR EDUCATIONAL INNOVATION AND TECHNOLOGY
2. LEGAL BASIS	Article III(2)(a), (3)(b), (3)(c) of the Agreement between the Government of the Republic of the Philippines and the Southeast Asian Ministers of Education Organization Regarding the Temporary Operation of the SEAMEO Regional Centre for Educational Innovation and Technology (INNOTECH)
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. DFA and/or DepEd recommendation 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Letter Request from SEAMEO – INNOTECH
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

Agreement between GOP and UNICEF

1. COVERAGE	IMPORTATIONS BY THE UNITED NATIONS INTERNATIONAL CHILDREN'S EMERGENCY FUND
2. LEGAL BASIS	Article VI(A) of the Agreement between the United Nations Children's Fund and the Philippine Government dated 20 November 1948
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. DFA recommendation 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Letter Request from UNICEF
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



Diplomatic Note No. 1071 of the U.S. Embassy and Diplomatic Note No. 3001 of the Department of Foreign Affairs

1. COVERAGE	IMPORTATIONS OF SUPPLIES AND GOODS OF AMERICAN VOLUNTARY RELIEF AND REHABILITATION AGENCIES (US VOLAG AGENCIES)
2. LEGAL BASIS	Diplomatic Note No. 1071 of the U.S. Embassy, dated April 29, 1954 and Diplomatic Note No. 3001 of the DFA, dated October 18, 1956 constituting an Agreement between the Republic of the Philippines and the United States Government on the humanitarian activities of American voluntary relief and rehabilitation agencies.
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. DFA recommendation 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Letter Request from US VOLAG Agency
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

Agreement between the GOP and WHO

1. COVERAGE	IMPORTATIONS BY THE WORLD HEALTH ORGANIZATION
2. LEGAL BASIS	Sec. 11(b) / 11(c) / 22(f) / 22(g) of the Host Agreement between the Philippines Government and the World Health Organization date 22 July 1951 (Host Agreement) and BIR VAT Ruling No. 143-90 in relation to Sec. 12 of the Host Agreement
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. DFA recommendation 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Letter Request from World Health Organization
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



Agreement between GOP and WOSM

1. COVERAGE	IMPORTATIONS BY THE WORLD ORGANIZATION OF THE SCOUT MOVEMENT
2. LEGAL BASIS	Article III and IV(2)(a)(b)(i)(ii) of the Memorandum of Agreement between the Government of the Republic of the Philippines and the World Organization of the Scout Movement dated 22 January 1991
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading/AWB 3. Commercial invoice (Packing list, if applicable) 4. Letter Request from WOSM 5. DFA recommendation
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

Cooperation Agreement between GOP and the IOM

1. COVERAGE	IMPORTATIONS BY THE INTERNATIONAL ORGANIZATION FOR MIGRATION
2. LEGAL BASIS	Article 3 & 4 of the Cooperation Agreement between the Government of the Republic of the Philippines and the International Organization for Migration dated March 13, 2003
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. DFA recommendation 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Letter Request from IOM
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



3. Government Agencies and Instrumentalities

R.A. No. 6847

1. COVERAGE	IMPORTATIONS BY THE PHILIPPINE SPORTS COMMISSION (PSC), INCLUDING DONATIONS TO THE PHILIPPINE OLYMPIC COMMITTEE AND, THROUGH THE COMMISSION, TO THE VARIOUS NATIONAL SPORTS ASSOCIATIONS
2. LEGAL BASIS	Sec. 19 of R.A. No. 6847, as implemented by DOF-PSC Joint Circular No. 1-90, as amended by Sec. 86(c) R.A. No. 10963 (TRAIN Law)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Import Bill of Lading / AWB 4. Commercial invoice (Packing list, if applicable) 5. Certification from the Commission that the imported articles are of international standard, among others 6. Certification from the DTI-BOI that the imported articles are not locally available 7. In case of donation: Notarized Deed of Donation and Deed of Acceptance
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 7160

1. COVERAGE	IMPORTATIONS OF HEAVY EQUIPMENT OR MACHINERIES FOR INFRASTRUCTURE PROJECTS, GARBAGE TRUCKS, FIRE TRUCKS, AND OTHER SIMILAR EQUIPMENT BY LOCAL GOVERNMENT UNITS
2. LEGAL BASIS	Sec. 382 of R.A. No. 7160, as implemented by Department of Finance Order No. 21-92
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Copy of Letter-Authority to Import (if for release) 6. DTI-FTEB Import Clearance 7. LGU Board Resolution
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

XI. B. INTERNAL REVENUE DIVISION



R.A. No. 7277

1. COVERAGE	DONATIONS TO GOVERNMENT AGENCIES ENGAGED IN THE REHABILITATION OF DISABLED PERSONS AND ORGANIZATIONS OF DISABLED PERSONS
2. LEGAL BASIS	Sec. 42(b) of R.A. No. 7277, as implemented by Department of Order No. 104-94
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. NCDA Recommendation3. Authenticated Deed of Donation and Acceptance4. Signed and dated Bill of Lading/AWB5. Commercial invoice (Packing list, if applicable)6. Certification from the DTI-BOI that the imported articles are not locally available
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none">1. ROG Assistant Secretary, or2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 7306

1. COVERAGE	IMPORTATIONS OF EQUIPMENT, APPARATUS AND MATERIALS TO BE USED IN THE OPERATION OF THE PEOPLE'S TELEVISION NETWORK
2. LEGAL BASIS	Sec. 21 of R.A. No. 7306, as amended by Sec. 86(f) of R.A. No. 10963 (TRAIN Law)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-use/Ownership3. Signed and dated Bill of Lading/AWB4. Commercial invoice (Packing list, if applicable)5. NTC Import Authority6. BIS Authority
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none">1. ROG Assistant Secretary, or2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

XI. B. INTERNAL REVENUE DIVISION



R.A. No. 7354

1. COVERAGE	IMPORTATIONS USED DIRECTLY IN THE OPERATION OF THE POSTAL SYSTEM
2. LEGAL BASIS	Sec. 14 of R.A. No. 7354, as amended by Sec. 86(g) of R.A. No. 10963 (TRAIN Law)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-use/Ownership3. Signed and dated Bill of Lading/AWB4. Commercial invoice (Packing list, if applicable)5. Board of Investments (BOI) Certification that the equipment, machineries, spare parts, accessories, and other materials including supplies and services used directly in the operation of the Postal System are not obtainable locally on favorable terms
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none">1. ROG Assistant Secretary, or2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 7653

1. COVERAGE	IMPORTATIONS BY THE BANGKO SENTRAL NG PILIPINAS OF NOTES AND COINS, AND OF GOLD AND OTHER METALS; AND THE IMPORTATIONS OF ALL EQUIPMENT NEEDED FOR BANK NOTE PRODUCTION, MINTING OF COINS, METAL REFINING AND OTHER SECURITY PRINTING OPERATIONS
2. LEGAL BASIS	Sec. 126 of R.A. No. 7653, as amended by Sec. 86(m) of R.A. No. 10963 (TRAIN Law)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-use/Ownership3. Signed and dated Bill of Lading/AWB4. Commercial Invoice/Packing List
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047.2016 <ol style="list-style-type: none">1. ROG Assistant Secretary, or2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



R.A. No. 7884

1. COVERAGE	IMPORTATIONS BY THE NATIONAL DAIRY AUTHORITY OF DAIRY ANIMALS, VETERINARY AND OTHER SUPPLIES, OTHER FARM INPUTS, DAIRY EQUIPMENT AND MACHINERIES, INCLUDING ITS SPARE PARTS, FOR DISTRIBUTION TO DAIRY COOPERATIVES
2. LEGAL BASIS	Sec. 18 of R.A. No. 7884, as amended by Sec. 86(o) of R.A. No. 10963 (TRAIN Law)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Board of Investments (BOI) Certification
5. FILING FEE	N/A
6. APPROVING AUTHORITY	<p>Per DO No. 047-2016</p> <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 8282

1. COVERAGE	IMPORTATIONS BY THE SOCIAL SECURITY SYSTEM
2. LEGAL BASIS	Sec. 16 of R.A. No. 8282, as amended by Sec. 86(q) of R.A. No. 10963 (TRAIN Law)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	<p>Per DO No. 047-2016</p> <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

XI. B. INTERNAL REVENUE DIVISION



R.A. No. 8291

1. COVERAGE	IMPORTATIONS BY THE GOVERNMENT SERVICE INSURANCE SYSTEM
2. LEGAL BASIS	Sec. 39 of R.A. No. 8291, as amended by Sec. 86(r) of R.A. No. 10963 (TRAIN Law)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-use/Ownership3. Signed and dated Bill of Lading/AWB4. Commercial invoice (Packing list, if applicable)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none">1. ROG Assistant Secretary, or2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 8292

1. COVERAGE	IMPORTATIONS OF MACHINERIES, EQUIPMENT, MATERIALS AND SUPPLIES BY STATE UNIVERSITIES AND COLLEGES
2. LEGAL BASIS	Sec. 4(f) of R.A. No. 8292, as amended by Sec. 86(s) of R.A. No.10963 (TRAIN Law)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-use/Ownership3. Signed and dated Bill of Lading/AWB4. Commercial invoice (Packing list, if applicable)5. Resolution from the Board of Regents and/or Certification from the State Universities/State Colleges' President that acquisition of the item is authorized by the Board of Regents
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none">1. ROG Assistant Secretary, or2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

XI. B. INTERNAL REVENUE DIVISION



R.A. No. 8492

1. COVERAGE	IMPORTATIONS OF ART/DISPLAY MATERIALS AND EQUIPMENT DIRECTLY USED FOR THE NATIONAL MUSEUM'S NON-PROFIT PROGRAMS INCLUDING BUT NOT LIMITED TO BOOKS, ART MATERIALS, CHEMICALS FOR PRESERVATION AND RESTORATION, EXHIBIT AND TECHNICAL EQUIPMENT AND FILMS
2. LEGAL BASIS	Sec. 25 of R.A. No. 8492, as amended by Sec. 86(t) R.A. No.10963 (TRAIN Law)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-use/Ownership3. Signed and dated Bill of Lading/AWB4. Commercial invoice (Packing list, if applicable)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none">1. ROG Assistant Secretary, or2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 9003

1. COVERAGE	DONATIONS TO LOCAL GOVERNMENT UNITS, ENTERPRISES OR PRIVATE ENTITIES, INCLUDING NON-GOVERNMENTAL ORGANIZATIONS, FOR THE SUPPORT AND MAINTENANCE OF THE PROGRAM FOR EFFECTIVE SOLID WASTE MANAGEMENT
2. LEGAL BASIS	Sec. 45(c) of R.A. No. 9003, as amended by Sec. 86(xx) of R.A. No. 10963 (TRAIN Law)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-use/Ownership3. Signed and dated Bill of Lading/AWB4. Commercial invoice (Packing list, if applicable)5. DENR recommendation6. Authenticated Deed of Donation and Acceptance
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none">1. ROG Assistant Secretary, or2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



R.A. No. 9275

1. COVERAGE	IMPORTATIONS OF ARTICLES DONATED TO, OR FOR THE ACCOUNT OF ANY LOCAL GOVERNMENT UNITS, WATER DISTRICTS, LOCAL WATER UTILITIES, ENTERPRISES, OR PRIVATE ENTITIES AND INDIVIDUALS TO BE EXCLUSIVELY USED FOR WATER QUALITY MANAGEMENT PROGRAMS
2. LEGAL BASIS	Sec. 26(3) of R.A. No. 9275, as amended by Sec. 86(ss) of R.A. No. 10963 (TRAIN Law)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading/AWB 3. Commercial invoice (Packing list, if applicable) 4. DENR Endorsement 5. Authenticated Deed of Donation and Acceptance
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 9497

1. COVERAGE	IMPORTATIONS OF EQUIPMENT, MACHINERIES, SPARE PARTS, ACCESSORIES AND OTHER MATERIALS INCLUDING SUPPLIES AND SERVICES USED SOLELY AND EXCLUSIVELY IN THE OPERATIONS OF THE CIVIL AVIATION AUTHORITY OF THE PHILIPPINES
2. LEGAL BASIS	Sec. 16(a) of R.A. No. 9497, as amended by Sec. 86(bb) of R.A. No. 10963 (TRAIN Law)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Board of Investments (BOI) Certification that the equipment, machineries, spare parts, accessories and other materials including supplies and services used solely and exclusively in the operations of the Authority are not obtainable locally
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

XI. B. INTERNAL REVENUE DIVISION



R.A. No. 9500

1. COVERAGE	IMPORTATIONS OF MACHINERIES, EQUIPMENT, MATERIALS AND SUPPLIES BY THE UNIVERSITY OF THE PHILIPPINES
2. LEGAL BASIS	Sec. 25(a)(c) of R.A. No. 9500, as amended by Sec. 86(cc) of R.A. No. 10963 (TRAIN Law)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-use/Ownership3. Signed and dated Bill of Lading/AWB4. Commercial invoice (Packing list, if applicable)5. Resolution from the Board of Regents and / or Certification from the State Universities/State Colleges President that acquisition of the item is authorized by the Board of Regents
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-016 <ol style="list-style-type: none">1. ROG Assistant Secretary, or2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 9369

1. COVERAGE	IMPORTATIONS OF EQUIPMENT, MATERIALS, SOFTWARE AND SUPPLIES BY THE COMMISSION ON ELECTIONS
2. LEGAL BASIS	Sec. 10 of R.A. No. 9369
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-use/Ownership3. Signed and dated Bill of Lading/AWB4. Commercial invoice (Packing list, if applicable)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none">1. ROG Assistant Secretary, or2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

XI. B. INTERNAL REVENUE DIVISION



R.A. No. 10086

1. COVERAGE	IMPORTATIONS OF SCIENTIFIC, PHILOSOPHICAL, HISTORICAL AND CULTURAL BOOKS, SUPPLIES AND MATERIALS FOR THE USE IN THE CONSERVATION OR PRESERVATION WORK OF THE NATIONAL HISTORICAL COMMISSION OF THE PHILIPPINES
2. LEGAL BASIS	Sec. 23 of R.A. No. 10086, as amended by RA No. 86(gg) of R.A. No. 10963 (TRAIN Law)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-use/Ownership3. Signed and dated Bill of Lading/AWB4. Commercial invoice (Packing list, if applicable)5. Board Certification
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none">1. ROG Assistant Secretary, or2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 10349

1. COVERAGE	IMPORTATIONS OF WEAPONS, EQUIPMENT AND AMMUNITIONS TO THE ARMED FORCES OF THE PHILIPPINES, WHICH ARE DIRECTLY AND EXCLUSIVELY USED FOR ITS PROJECTS, UNDERTAKINGS, ACTIVITIES AND PROGRAMS UNDER THE REVISED ARMED FORCES OF THE PHILIPPINES MODERNIZATION ACT
2. LEGAL BASIS	Sec. 10 of R.A. No. 10349 as amended by Sec. 86(ii) of R.A. No. 10963 (TRAIN Law)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-use/Ownership3. Signed and dated Bill of Lading/AWB4. Commercial invoice (Packing list, if applicable)5. National Telecommunications Commission (NTC) Certification if the shipment is communications equipment6. Civil Aviation Authority of the Philippines (CAAP) Certification if shipment is aircraft/parts
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none">1. ROG Assistant Secretary, or2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



R.A. No. 10964, Sec. 15 of the General Provisions

1. COVERAGE	NATIONAL INTERNAL REVENUE TAXES AND IMPORT DUTIES PAYABLE OR ASSUMED BY NATIONAL GOVERNMENT, CONSTITUTIONAL OFFICES ENJOYING FISCAL AUTONOMY AND STATE UNIVERSITIES AND COLLEGES ARISING FROM FOREIGN DONATIONS, GRANTS AND LOANS
2. LEGAL BASIS	Sec. 15(a) and (b) of R.A. No. 10964, as implemented by DOF –DBM Joint Circular No.1 dated April 30, 2014
3. GRANT	Automatic appropriation of funds for payment of taxes and duties
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading/AWB 3. Commercial invoice (Packing list, if applicable) 4. Other documentary requirements under DOF-DBM Joint Circular No. 1 shall be submitted to the Bureau of Customs (BOC)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 7356

1. COVERAGE	IMPORTATIONS OF MATERIALS BY THE NATIONAL COMMISSION FOR CULTURE AND THE ARTS FOR THE USE OF FILIPINO ARTISTS
2. LEGAL BASIS	Sec. 21 of R.A. No. 7356, as amended by Sec. 86(i) R.A. No. 10963 (TRAIN Law)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. BOI Certification of local non-availability
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



4. Importations of intergovernmental bodies, organizations, and non-governmental entities

P.D. No. 269

1. COVERAGE	IMPORTATIONS OF EQUIPMENT AND MACHINERIES NECESSARY IN THE OPERATIONS OF NATIONAL ELECTRIFICATION ADMINISTRATION REGISTERED ELECTRIC COOPERATIVES
2. LEGAL BASIS	Sec. 39(a) of P.D. No. 269, as implemented by DOF – NEA Joint Circular 1-97
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. NEA Certification 6. BOI Certification
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

P.D. No. 292

1. COVERAGE	IMPORTATIONS BY THE AQUACULTURE DEPARTMENT OF THE SOUTHEAST ASIAN FISHERIES DEVELOPMENT CENTER IN THE PHILIPPINES
2. LEGAL BASIS	Sec. 1 of P.D. No. 292
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per OO No. 107-2016 <ol style="list-style-type: none"> 1. RO Director IV
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

XI. B. INTERNAL REVENUE DIVISION



P.D. No. 538

1. COVERAGE	RAW MATERIALS, SUPPLIES, ARTICLES, EQUIPMENT, MACHINERIES, SPARE PARTS BROUGHT IN THE PHILIPPINE VETERANS INVESTMENT DEVELOPMENT CORPORATION (PHIVIDEC) AREAS AND UTILIZED IN THE PRODUCTION, STORING, PACKING AND SHIPMENT OF GOODS MEANT FOR FOREIGN MARKETS
2. LEGAL BASIS	Sec. 8 of P.D. No. 538, as amended by P.D. No. 1491
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-use/Ownership3. Signed and dated Bill of Lading/AWB4. Commercial invoice (Packing list, if applicable)5. PHIVIDEC Certification
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none">1. ROG Assistant Secretary, or2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

P.D. No. 1171

1. COVERAGE	IMPORTATIONS BY THE SOUTHEAST ASIAN REGIONAL CENTER FOR GRADUATE STUDY AND RESEARCH IN AGRICULTURE
2. LEGAL BASIS	Sec. 1 of P.D. No. 1171
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-use/Ownership3. Signed and dated Import Bill of Lading / AWB4. Commercial invoice (Packing list, if applicable)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none">1. ROG Assistant Secretary, or2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



P.D. No. 1362

1. COVERAGE	IMPORTATIONS OF RADIO OR TELEVISION EQUIPMENT, SPARE PARTS AND ALLIED TECHNICAL AND PROGRAM MATERIALS TO BE USED EXCLUSIVELY IN BROADCAST OPERATIONS OF RADIO BROADCASTING CABLE AND TELEVISION STATIONS
2. LEGAL BASIS	Sec. 2 of P.D. No. 1362, as implemented by DOF Order No. 16-78
3. GRANT	Offsetting of Duties and Taxes
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading / AWB 4. Commercial invoice (Packing list, if applicable) 5. Pro-Forma Invoice (if for authority to import) 6. Contract between PIA / KBP and the Corporation 7. NTC Import Authority 8. NEDA Certification 9. BOC Certification of Airtime Credit (if for release) 10. PIA / KBP Certification of Airtime Credit (if for release) 11. Import Authority (if for release)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

P.D. No. 1620

1. COVERAGE	IMPORTATIONS BY THE INTERNATIONAL RICE RESEARCH INSTITUTE
2. LEGAL BASIS	Article 5(1) and (4) of P.D. No. 1620 (IRRI)
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Import Bill of Lading / AWB 3. Commercial invoice (Packing list, if applicable) 4. Letter Request from IRRI 5. DFA Recommendation
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per OO No. 107-2016 <ol style="list-style-type: none"> 1. RO Director IV
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



R.A. No. 3676

1. COVERAGE	IMPORTATIONS BY THE RAMON MAGSAYSAY AWARD FOUNDATION FOR ITS OFFICIAL USE
2. LEGAL BASIS	Sec. 1 of R.A. No. 3676
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Deed of Donation and Acceptance (if donation)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047.2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 6715

1. COVERAGE	DONATIONS TO LEGITIMATE LABOR ORGANIZATIONS FROM FRATERNAL AND SIMILAR ORGANIZATIONS
2. LEGAL BASIS	Sec. 17 of R.A. No. 6715, as implemented by DOF-DOLE Joint Circular No. 1-92
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Favorable recommendation from DOLE 4. Signed and dated Bill of Lading/AWB (if for release) 5. Commercial invoice (Packing list, if applicable) 6. Authenticated Deed of Donation and Acceptance (for donations)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047.2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



R.A. No. 7278

1. COVERAGE	DONATIONS TO THE BOY SCOUTS OF THE PHILIPPINES
2. LEGAL BASIS	Sec. 8 of R.A. No. 7278, as amended by Sec. 86 (d) of R.A. No. 10963 (TRAIN Law)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Authenticated Deed of Donation and Acceptance
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 7459

1. COVERAGE	IMPORTATIONS OF EQUIPMENT AND MATERIALS BY FILIPINO INVENTORS
2. LEGAL BASIS	Sec. 6 of R.A. No. 7459, as implemented by DOF Order 121-93, as amended by Sec. 86(z) of R.A. No. 10963 (TRAIN Law)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. BOI Certification of local non-availability 6. DOST recommendation
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047.2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

XI. B. INTERNAL REVENUE DIVISION



R.A. No. 7686

1. COVERAGE	IMPORTATIONS OF ESSENTIAL EQUIPMENT, APPARATUS AND MATERIALS IMPORTED BY ACCREDITED DUAL TRAINING PRIVATE EDUCATIONAL INSTITUTIONS
2. LEGAL BASIS	Sec. 18 of R.A. No. 7686, as implemented by Revenue Regulations 10-96 dated August 7, 1996
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-use/Ownership3. Signed and dated Bill of Lading/AWB4. Commercial invoice (Packing list, if applicable)5. Charter or Certification of Registration of the educational institution with the SEC or other evidence of the character of the institution6. TESDA Certification7. BOI Certification
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none">1. ROG Assistant Secretary, or2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 9511

1. COVERAGE	IMPORTATIONS BY THE NATIONAL GRID CORPORATION PHILIPPINES
2. LEGAL BASIS	Sec. 9 of R.A. No. 9511, as amended by Sec. 86(bbb) of R.A. No. 10963 (TRAIN Law)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-use/Ownership3. Signed and dated Bill of Lading/AWB4. Commercial invoice (Packing list, if applicable)5. Pictures/Technical Description of the shipment6. National Telecommunications Commission (NTC) Certification if the shipment is a communication equipment
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none">1. ROG Assistant Secretary, or2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

XI. B. INTERNAL REVENUE DIVISION



R.A. No. 9520

1. COVERAGE	IMPORTATIONS OF MACHINERIES, EQUIPMENT AND SPARE PARTS BY COOPERATIVE DEVELOPMENT AUTHORITY REGISTERED COOPERATIVES
2. LEGAL BASIS	Sec. 61 of R.A. No. 9520 as implemented by DOF – CDA Joint Circular 1-90
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. CDA Certification 6. BOI Certification 7. Articles of Incorporation and By – Laws 8. Latest Audited Financial Statements
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 10072

1. COVERAGE	IMPORTATIONS BY THE PHILIPPINE RED CROSS
2. LEGAL BASIS	Sec. 5(c) of R.A. No. 10072
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading/AWB 3. Commercial invoice (Packing list, if applicable) 4. Deed of Donation and Acceptance (if donation)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per OO No. 107-2016 <ol style="list-style-type: none"> 1. RO Director IV
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



R.A. No. 10073

1. COVERAGE	IMPORTATIONS AND DONATIONS TO THE GIRL SCOUTS OF THE PHILIPPINES
2. LEGAL BASIS	Sec. 11(b) and (c) of R.A. No. 10073
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	<p>Per DO No. 047-2016</p> <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

5. Donations

R.A. No. 10863, Sec. 800 (last paragraph)

1. COVERAGE	IMPORTATIONS/DONATIONS ENDORSED BY THE NATIONAL ECONOMIC DEVELOPMENT AUTHORITY (NEDA) IN THE INTEREST OF NATIONAL ECONOMIC DEVELOPMENT
2. LEGAL BASIS	Last clause of the last paragraph of Sec. 800 of R.A. No. 10863 (CMTA)
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading/AWB 3. Commercial invoice (Packing list, if applicable) 4. Indorsement from NEDA 5. Authenticated Deed of Donation and Acceptance (for donations to NGO and Hospitals) 6. Certification from the Commission on Population (for importations of Family Planning Materials)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 10863, Sec. 800(m)

1. COVERAGE	DONATIONS ENDORSED BY DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT (DSWD)
2. LEGAL BASIS	Sec. 800(m) of R.A. No. 10863 CMTA
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading/AWB 3. Commercial invoice (Packing list, if applicable) 4. DSWD Recommendation 5. Authenticated Deed of Donation and Acceptance
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

XI. ENTITLEMENTS AND CHECKLIST OF REQUIREMENTS



C. MABUHAY LANE

E.O. No. 57, Sec. 1

1. COVERAGE	IMPORTATIONS OF CAPITAL EQUIPMENT, SPARE PARTS AND ACCESSORIES
2. LEGAL BASIS	Sec. 1 of E.O. No. 57, as implemented by DTI-BOI Administrative Order No. 01, Series of 2018
3. GRANT	0% Duty
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-use/Ownership3. Signed and dated Bill of Lading/AWB4. Commercial invoice (Packing list, if applicable)5. Certificate of Registration with Annexes/Terms and Conditions6. BOI Certificate of Authority7. Original DOF Form No. 18. Bank Transaction (Mode of importations/Letter of Credit, Debit Advice, Purchase Order, etc.)9. Original Authorization Letter from consignee (if applicant is a broker)
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none">1. ROG Assistant Secretary, or2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

E.O. No. 226, Sec. 39(f)

1. COVERAGE	IMPORTATIONS OF MACHINERY, EQUIPMENT AND SPARE PARTS
2. LEGAL BASIS	Art. 39(f) formerly Art. 39(g) of E.O. No. 226, as amended by R.A. No. 7918
3. GRANT	Under Bond
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Original Indorsement from the Board of Investments3. Signed and dated Bill of Lading/AWB4. Commercial invoice (Packing list, if applicable)
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none">1. ROG Assistant Secretary, or2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

E.O. No. 226, Sec. 39 (h)

1. COVERAGE	IMPORTATIONS OF BREEDING STOCKS AND GENETIC MATERIALS
2. LEGAL BASIS	Sec. 39(h) of E.O. No. 226, as amended by R.A. No. 7918
3. GRANT	Zero Duty/Duty & VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Certificate of Registration with Annexes/Terms and Conditions 6. BOI Certificate of Authority 7. Original DOF Form No. 1 8. DOE Certificate of Recommendation 9. Bank Transaction (Mode of importations/Letter of Credit, Debit Advice, Purchase Order, etc.) 10. Original Authorization Letter from consignee (if applicant is a broker)
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

E.O. No. 226, Sec. 39(I)

1. COVERAGE	IMPORTATIONS OF SUPPLIES AND SPARE PARTS
2. LEGAL BASIS	Art. 39(I) formerly Art. 39(m) of E.O. No. 226, as amended by R.A. No. 7918
3. GRANT	Under Bond
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Application Form of Board of Investments 3. Boat Note 4. BOI Favorable recommendation 5. Certificate of Qualification for Tax exemption 6. Import Entry
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



P.D. No. 87, Sec. 12(b)

1. COVERAGE	IMPORTATIONS OF MACHINERY, EQUIPMENT, SPARE PARTS, AND ALL MATERIALS REQUIRED FOR PETROLEUM OPERATIONS
2. LEGAL BASIS	Sec. 12 of P.D. No. 87
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. DOE Favorable recommendation 6. Contract between DOE and Contractors (new applicant) 7. Tax Identification Number (TIN) 8. Port of Discharge
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

P.D. No. 972

1. COVERAGE	IMPORTATIONS OF MACHINERY, EQUIPMENT, SPARE PARTS, AND ALL MATERIALS REQUIRED FOR COAL DEVELOPERS
2. LEGAL BASIS	Sec. 16(a) and (b) of P.D. No. 972
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. DOE Favorable recommendation 6. Contract between DOE and Contractors (new applicant) 7. Tax Identification Number (TIN) 8. Port of Discharge
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 8479, Sec. 9

1. COVERAGE	IMPORTATIONS OF SPARE PARTS
2. LEGAL BASIS	Sec. 9 of the Downstream Oil Industry Deregulation Act of 1998
3. GRANT	0% VAT
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Certificate of Registration with Annexes/Terms and Conditions 6. BOI Certificate of Authority 7. Original DOF Form No. 1 8. DOE Certificate of Recommendation 9. Bank Transaction (Mode of importations/Letter of Credit, Debit Advice, Purchase Order, etc.) 10. Original Authorization Letter from consignee (if applicable)
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 9513, Sec. 15(b) and Sec. 21(a)

1. COVERAGE	IMPORTATIONS OF MACHINERY, EQUIPMENT, MATERIALS AND SPARE PARTS
2. LEGAL BASIS	<p>Sec. 15(b) Duty Free importations of Renewable Energy (RE) Machinery, Equipment and Materials- (Zero Duty)</p> <p>Sec. 21(a) Tax and Duty Free importations of Components, Parts and Materials- Tax and Duty Free</p>
3. GRANT	Duty Exempt/ Duty & VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Certificate of Registration with Annexes/Terms and Conditions 6. BOI Certificate of Authority 7. Original DOF Form No. 1 8. DOE Certificate of Recommendation 9. Bank Transaction (Mode of importations/Letter of Credit, Debit Advice, Purchase Order, etc.) 10. Original Authorization Letter from consignee (if applicant is a broker)
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

Sec. 4(3), Art. 14 of the 1987 Philippine Constitution

1. COVERAGE	IMPORTATIONS OF GOODS WHICH WILL BE USED EXCLUSIVELY, DIRECTLY AND ACTUALLY FOR EDUCATIONAL PURPOSES
2. LEGAL BASIS	Sec. 4(3), Article XIV of the 1987 Philippine Constitution, as implemented by Department of Finance Order 137-87
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. DepEd Favorable recommendation 6. CHED Favorable recommendation 7. Amended Articles of Incorporation 8. By Laws 9. Government Recognition 10. Tax Identification Number (TIN) 11. Authenticated Deed of Donation (if donation) 12. Authenticated Deed of Acceptance (if donation) 13. Mechanical Permit (if applicable) 14. Building Permit (if applicable) 15. Elevator Shaft Plan (if applicable) 16. Building Plan (if applicable) 17. Other Documents (if applicable)
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

Agreement Between The Asian Development Bank And The Government Of The Republic Of The Philippines Regarding The Headquarters Of The Asian Development Bank, Secs. 34 And 45 And R.A. No. 10963, Sec. 109(k)

1. COVERAGE	IMPORTATIONS OF GOODS, ARTICLES, INCLUDING MOTOR VEHICLES, SPARE PARTS, AND PUBLICATIONS, USED EXCLUSIVELY BY THE ASIAN DEVELOPMENT BANK (ADB), ITS OFFICERS, AND STAFF
2. LEGAL BASIS	Sec. 34 and 45 of the Agreement Between the Asian Development Bank and the Government of the Republic of the Philippines Regarding the Headquarters of the Asian Development Bank, in relation to the last paragraph of Sec. 105 of the Tariff and Customs Code, as amended, and Sec. 109(k) of R.A. No. 10963 (TRAIN)/Sec. 109(k) of the National Internal Revenue Code (NIRC)/R.A. No. 9337
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. DFA Favorable recommendation 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable)
5. FILING FEE	N/A
6. APPROVING AUTHORITY	Per OO No. 107-2016 <ol style="list-style-type: none"> 1. RO Director IV
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

E.O. No. 1037, Sec. 39(e)

1. COVERAGE	IMPORTATIONS OF PERSONAL EFFECTS AND HOUSEHOLD GOODS OF RETIREES UNDER PHILIPPINE RETIREMENT AUTHORITY (PRA)
2. LEGAL BASIS	E.O. No. 1037 as implemented by Department of Finance Circular No. 6-87
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Tax Identification Number (TIN) 6. Favorable Recommendation from PRA 7. Original Passport or Photocopy duly authenticated by PRA
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 10863, Sec. 800(f) and R.A. No. 10963, Sec. 109(c)

1. COVERAGE	IMPORTATIONS OF PERSONAL EFFECTS AND HOUSEHOLD GOODS OF OVERSEAS FILIPINO WORKERS (OFWs)
2. LEGAL BASIS	Sec. 800(f) of R.A. No. 10863 (CMTA) and Sec. 109(c) of R.A. No. 10963 (TRAIN)/Sec. 109(c) of the National Internal Revenue Code (NIRC), as amended by R.A. No. 9337
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Original Authorization Letter (in lieu of consignee) 6. Original Passport 7. Contract of Employment/Certificate of Employment/Proof of Residency 8. Tax Identification Number (TIN)
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 10863, Sec. 800(q)

1. COVERAGE	IMPORTATIONS OF COFFINS, URNS, PERSONAL EFFECTS, AND HOUSEHOLD GOODS OF DECEASED OFWS
2. LEGAL BASIS	Sec. 800(q) of R.A. No. 10863, (CMTA)/Sec. 105(p) of the TCCP
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Death Certificate 6. Original Authorization Letter (in lieu of consignee) 7. Original Passport 8. Tax Identification Number (TIN)
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 7157, Sec. 81

1. COVERAGE	IMPORTATIONS OF PERSONAL EFFECTS AND HOUSEHOLD GOODS INCLUDING (1) USED MOTOR CAR OF FOREIGN SERVICE OFFICER, STAFF, AND EMPLOYEE
2. LEGAL BASIS	Sec. 81 Philippine Foreign Service Act of 1991 (R.A. No. 7157) as implemented by Department of Foreign Affairs Order No. 03-08
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. DFA Favorable recommendation 6. Recall Order 7. Certificate of Emoluments 8. Authorization for early shipment (if applicable) 9. Tax Identification Number (TIN) 10. Photocopy of Passport 11. Authorization letter from the consignee (if applicable)
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 10863, Sec. 800(i) and R.A. No. 10963, Sec. 109(d)

1. COVERAGE	IMPORTATIONS OF PERSONAL EFFECTS AND HOUSEHOLD GOODS OF DUAL CITIZENS AND FOREIGNERS WITH DIFFERENT VISAS
2. LEGAL BASIS	Sec. 800(i) of R.A. No. 10863 (CMTA) and Sec. 109(d) of R.A. No. 10963 (TRAIN)/ Sec. 105(h) Tariff and Customs Code of the Philippines (TCCP) and Sec. 109(d) of the National Internal Revenue Code (NIRC) as amended by R.A. No. 9337
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Original Authorization Letter (in lieu of consignee) 6. Original Passport (local and foreign) 7. Oath of Allegiance and Identification Certificate (if applicable) 8. Marriage Contract (if applicable) 9. Certificate of Employment (if applicable) 10. Contract of Employment (if applicable) 11. Birth Certificate 12. Tax Identification Number (TIN)
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 10863, Sec. 39(h)

1. COVERAGE	IMPORTATIONS OF PERSONAL EFFECTS AND HOUSEHOLD GOODS OF DUAL CITIZENS AND FOREIGNERS WITH TOURIST VISA OR CONSULTANTS OF THE GOVERNMENT
2. LEGAL BASIS	Sec. 800(h) of R.A. No. 10863/Sec. 105(g) of the TCCP
3. GRANT	Conditionally Free importations Under Written Commitment or Security
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Tax Identification Number (TIN) 6. Favorable Recommendation for conditionally-free release from the head government agency 7. Original Passport or VISA 8. Confirmation/Certificate from the head government agency that the consignee is a foreign consultant hired by and/or rendering services to the government agency 9. Contract/Agreement 10. Original Authorization Letter (in lieu of the consignee)
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 11035

1. COVERAGE	IMPORTATIONS OF PERSONAL EFFECTS AND HOUSEHOLD GOODS AND (1) MOTOR VEHICLE UNDER THE BALIK SCIENTIST PROGRAM
2. LEGAL BASIS	Sec. 7(2)(iv) and (v) as implemented by Sec. 20, Rule 20.5.d and 20.5.e of the Implementing Rules and Regulations (IRR)
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Tax Identification Number (TIN) 6. Favorable Endorsement from DOST 7. Letter of Engagement or Contract 8. Photocopy of Passport 9. Authorization Letter from Consignee (if applicable)
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



R.A. No. 10963, Sec. 109(r)

1. COVERAGE	IMPORTATIONS OF PRINTING OR PUBLICATION OF BOOKS AND ANY NEWSPAPER, MAGAZINE, REVIEW OR BULLETIN
2. LEGAL BASIS	Sec. 109(r) of the R.A. No. 10963 (TRAIN)/Sec. 109(r) of the National Internal Revenue Code (NIRC), as amended by R.A. No. 9337
3. GRANT	VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Tax Identification Number (TIN) 6. NBDB Certificate of Registration
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 10863, Sec. 800(t) and R.A. No. 10963, Sec. 109(r)

1. COVERAGE	IMPORTATIONS OF ECONOMIC, TECHNICAL, VOCATIONAL, SCIENTIFIC, PHILOSOPHICAL, HISTORICAL, AND CULTURAL BOOKS, THE KORAN, AHADITH, AND OTHER RELIGIOUS BOOKS
2. LEGAL BASIS	Sec. 800(t) of R.A. No. 10863 (CMTA) and Sec. 109(r) of R.A. No. 10963 (TRAIN)/Sec. 105(s) of the Tariff and Customs Code of the Philippines and Sec. 109(r) of the National Internal Revenue Code (NIRC) as amended by R.A. No. 9337
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Tax Identification Number (TIN) 6. NBDB Certificate of Registration
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 8047

1. COVERAGE	IMPORTATIONS OF BOOKS OR RAW MATERIALS TO BE USED IN BOOK PUBLISHING
2. LEGAL BASIS	Sec. 12, R.A. No. 8047, as implemented by Sec. 1, Rule III of the Guidelines on the Tax and Duty Free importations and Monitoring of the Utilization of Raw Materials for Book Publishing
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Tax Identification Number (TIN) 6. NBDB Favorable recommendation
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

The Florence Agreement Annex A and R.A. No. 10963, Sec. 109(r)

1. COVERAGE	IMPORTATIONS OF EDUCATIONAL, SCIENTIFIC AND CULTURAL MATERIALS
2. LEGAL BASIS	Pursuant to Annex A of the UNESCO Florence Agreement and likewise Exempt from the payment of the Value Added Tax (VAT) pursuant to Sec. 109(r) of R.A. No. 10963 (TRAIN Law)/ Sec. 109(r) of the National Internal Revenue Code (NIRC), as amended by R.A. No. 9337
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Tax Identification Number (TIN) 6. NBDB Certificate of Registration 7. UNESCO Favorable Recommendation
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

The Florence Agreement Annexes B to H

1. COVERAGE	IMPORTATIONS OF EDUCATIONAL, SCIENTIFIC AND CULTURAL MATERIALS
2. LEGAL BASIS	Annexes B to H of the UNESCO Florence Agreement
3. GRANT	Duty Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Tax Identification Number (TIN) 6. NBDB Certificate of Registration 7. UNESCO Favorable recommendation
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 11035

1. COVERAGE	IMPORTATIONS OF DONATED EQUIPMENT, INSTRUMENTS, AND MATERIALS TO DOST
2. LEGAL BASIS	Sec. 6(e) as implemented by Sec. 18, Rule 18.5 of the Implementing Rules and Regulations (IRR)
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Tax Identification Number (TIN) 6. Letter Request from DOST 7. Notarized Deed of Donation 8. Notarized Deed of Acceptance
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)



R.A. No. 10963, Sec. 109(b)

1. COVERAGE	IMPORTATIONS OF FERTILIZERS; SEEDS, SEEDLINGS, AND FINGERLINGS; FISH, PRAWN, LIVESTOCK AND POULTRY FEEDS, INCLUDING INGREDIENTS, WHETHER LOCALLY PRODUCED OR IMPORTED, USED IN THE MANUFACTURE OF FINISHED FEEDS (EXCEPT SPECIALTY FEEDS FOR RACE HORSES, FIGHTING COCKS, AQUARIUM FISH, ZOO ANIMALS, AND OTHER ANIMALS GENERALLY CONSIDERED AS PETS)
2. LEGAL BASIS	Sec. 109(b) of the National Internal Revenue Code (NIRC)
3. GRANT	VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Tax Identification Number (TIN) 6. Veterinary Quarantine Clearance to Import Certification issued by the Bureau of Animal Industry – National Veterinary Quarantine Services Division (BAI-NMIS) 7. SPS Import Clearance 8. Articles of Incorporation or Cooperation and By-Laws 9. Advanced Tariff Ruling
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 9593

1. COVERAGE	TOURISM ACT OF 2009
2. LEGAL BASIS	Sec. 86(c)/(d)/(e) and Sec. 88(b)(c)(4) of R.A. No. 9593
3. GRANT	Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial invoice (Packing list, if applicable) 5. Tax Identification Number (TIN) 6. Authorization Letter (for TIEZA to file on behalf of the TEO) 7. TIEZA Indorsement for Exemption 8. MARINA/CAAP/CAB/NTC Certification 9. TIEZA Certificate of Registration with Terms and Conditions 10. Original DOF Form No. 1 11. Purchase Order 12. Appropriate Certification from regulating agency (whichever is applicable)
5. FILING FEE	Per DO No. 54-2000 Payment of filing fee
6. APPROVING AUTHORITY	Per DO No. 047-2016 <ol style="list-style-type: none"> 1. ROG Assistant Secretary, or 2. ROG Undersecretary
7. PROCESSING TIME	Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

4. Certification

To the Secretary of Finance or his authorized representative:

I hereby certify that the information and enclosure/s being submitted are true, correct, and related to the subject goods under application.

I further consent to the collection of the relevant personal data required under the application with the understanding that the Revenue Office will respect my rights under R.A. No. 10173 or the Data Privacy Act of 2012.

I understand that this application filed does not mean automatic approval as the same is still for evaluation, review, and approval by authorities.

Signature over Printed Name

Date: _____

Notes on the Completion of Form 91

The following explanatory notes provide specific guidance on the completion of DOF-RO Form 91. Please read them carefully before completing your application.

Box 1. Applicant's Details (register to use TES^{Lite})

For these purposes, an applicant means an importer who is applying for tax and/or duty exemption on imported goods which requires to use DOF Tax Exemption System (TES^{Lite}). All required information should be provided. The name of the authorized representative (e.g. agent/broker) should be indicated, if applicable. A written authorization bearing the signatures of the applicant and authorized representative should also be submitted (see attached).

Box 2. Contact Person

At any time during the evaluation of the application, the Department may require clarification or additional information from the applicant. He/she may designate a contact person with access to technical information about the shipment. Details in the TES^{Lite} will be presumed correct. Obligation to update is with the applicant.

Box 3. Details of Shipment/Legal Basis

The description of the shipment should be sufficient for easy identification. Applicant may include information about the product specification, function, intended use, packaging, and other pertinent information indicated in the import/export documents. The application will be evaluated based on your declared legal basis.

Box 4. Certification

By printing his/her name and affixing his/her signature, the applicant certifies that all information and enclosure(s) being submitted are true and correct.

Box 5. Enclosures/Checklist Submitted

Any shipping documents, brochures, pictures, permit/s or other documents available, which may assist in determining the correct details of the shipment, should be submitted. Enclosures when applicable, should be properly executed signed by appropriate signatory on each page. Select appropriate checklist for the legal basis being applied for and check off all enclosures provided/submitted.

Box 6. Manner of Submission

The completed/duly filled-up DOF-RO Form 91 must be submitted personally at the Revenue Office. You may email in advance at revenueoffice@dof.gov.ph for expedience of processing. Note that the hard copy duly signed will still be required along with enclosures.

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<p>5. Enclosures</p> <p>General Requirements</p> <ul style="list-style-type: none"> <input type="checkbox"/> Notarized Affidavit of End-Use/Ownership <input type="checkbox"/> Signed and Dated Import Bill of Lading/AWB/Postal Registry <input type="checkbox"/> Authorization Letter <input type="checkbox"/> Commercial Invoice (Packing List, if applicable) <p>Others</p> <p><input type="checkbox"/></p> <p>Special Permits for Regulated Goods</p> <ul style="list-style-type: none"> <input type="checkbox"/> DENR Clearance <input type="checkbox"/> DENR – ERDB Clearance <input type="checkbox"/> FDA Clearance <input type="checkbox"/> NFA Clearance <input type="checkbox"/> NTC Clearance <input type="checkbox"/> OMB Clearance <input type="checkbox"/> PNP Clearance <p>Additional Enclosures (Mabuhay Lane)</p> <p>Importations of goods which will be used exclusively, directly, and actually for educational purposes</p> <ul style="list-style-type: none"> <input type="checkbox"/> DepEd Favorable Recommendation <input type="checkbox"/> CHED Favorable Recommendation <input type="checkbox"/> Amended Articles of Incorporation <input type="checkbox"/> By-Laws <input type="checkbox"/> Government Recognition <input type="checkbox"/> Tax Identification Number (TIN) <input type="checkbox"/> Deed of Donation (if donation) <input type="checkbox"/> Deed of Acceptance (if donation) <input type="checkbox"/> Mechanical Permit (if applicable) <input type="checkbox"/> Building Permit (if applicable) <input type="checkbox"/> Elevator Shaft Plan (if applicable) <input type="checkbox"/> Building Plan (if applicable) <p>Importations of goods and motor vehicle used exclusively by the Asian Development Bank, its officers, and staff</p> <ul style="list-style-type: none"> <input type="checkbox"/> DFA Favorable Recommendation <p>Importations personal effects and household goods and one used motor vehicle under the Balik Scientist Program</p> <ul style="list-style-type: none"> <input type="checkbox"/> Favorable Endorsement from DOST <input type="checkbox"/> Letter of Engagement or Contract <input type="checkbox"/> Photocopy of Passport <input type="checkbox"/> Tax Identification Number (TIN) <p>Importations personal effects and household goods of dual citizens and foreigners with tourist visa</p> <ul style="list-style-type: none"> <input type="checkbox"/> Favorable Recommendation from head of government agency <input type="checkbox"/> Confirmation/Certificate from the head government agency that the consignee is a foreign consultant hired by and/or rendering services to the government agency <input type="checkbox"/> Original Passport or VISA <input type="checkbox"/> Contract or Agreement <input type="checkbox"/> Tax Identification Number (TIN) <p>Importations of educational, scientific, and cultural materials</p> <ul style="list-style-type: none"> <input type="checkbox"/> NBDB Certificate of Registration <input type="checkbox"/> UNESCO Favorable Recommendation <input type="checkbox"/> Tax Identification Number (TIN) <p>Importations of supplies and spare parts</p> <ul style="list-style-type: none"> <input type="checkbox"/> Application from BOI <input type="checkbox"/> Boat Note <input type="checkbox"/> BOI Favorable Recommendation <input type="checkbox"/> Certificate of Qualification for Tax Exemption <input type="checkbox"/> Import Entry <p>Importations of breeding stocks and genetic materials</p> <ul style="list-style-type: none"> <input type="checkbox"/> Certificate of Registration with Annexes/Terms and Conditions <input type="checkbox"/> BOI Certificate of Authority <input type="checkbox"/> Original DOF Form No. 1 <input type="checkbox"/> Bank Transaction (Mode of Importation/LC, DA, PO) <p>Importations of household goods and personal effects (PRA)</p> <ul style="list-style-type: none"> <input type="checkbox"/> PRA Favorable Recommendation <input type="checkbox"/> Original Passport or Photocopy Duly Authenticated by PRA <input type="checkbox"/> Tax Identification Number (TIN) <p>Importations of machinery, equipment, spare parts, and all materials required for petroleum operations/coal developers</p> <ul style="list-style-type: none"> <input type="checkbox"/> DOE Favorable Recommendation <input type="checkbox"/> Contract between DOE and Contractors (new applicant) <input type="checkbox"/> Tax Identification Number (TIN) <input type="checkbox"/> Port of Discharge <p>Importations of machinery, equipment, and spare parts</p> <ul style="list-style-type: none"> <input type="checkbox"/> Original Endorsement from BOI <p>Importations of household goods and personal effects (OFWs)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Original Passport <input type="checkbox"/> Contract or Certificate of Employment/Proof of Residency <input type="checkbox"/> Tax Identification Number (TIN) 	<p>Importations of coffins, urns, personal effects, and household goods of deceased OFWs</p> <ul style="list-style-type: none"> <input type="checkbox"/> Death Certificate <input type="checkbox"/> Original Passport <input type="checkbox"/> Tax identification Number (TIN) <p>Importations of used household goods and personal effects including one used motor vehicle of foreign service officer, staff, and employee</p> <ul style="list-style-type: none"> <input type="checkbox"/> DFA Favorable Recommendation <input type="checkbox"/> Recall Order <input type="checkbox"/> Certificate of Emoluments <input type="checkbox"/> Authorization for Early Shipment (if applicable) <input type="checkbox"/> Tax Identification Number (TIN) <input type="checkbox"/> Photocopy of Passport <p>Importations of capital equipment, machinery, equipment, materials, and spare parts</p> <ul style="list-style-type: none"> <input type="checkbox"/> Certificate of Registration with Annexes/Terms and Conditions <input type="checkbox"/> BOI Certificate of Authority <input type="checkbox"/> Original Form DOF No. 1 <input type="checkbox"/> DOE Certificate of Recommendation <input type="checkbox"/> Bank Transaction (Mode of Importation/LC, DA, PO) <p>Importations of personal effects and household goods of dual citizens and foreigners with different visas</p> <ul style="list-style-type: none"> <input type="checkbox"/> Original Passport (local and foreign) <input type="checkbox"/> Oath of Allegiance and Identification Certificate <input type="checkbox"/> Marriage Contract (if applicable) <input type="checkbox"/> Contract and Certificate of Employment (if applicable) <input type="checkbox"/> Birth Certificate <input type="checkbox"/> Tax Identification Number (TIN) <p>Importations of printing or publication of books and any newspaper, magazine, review, or bulletin</p> <ul style="list-style-type: none"> <input type="checkbox"/> NBDB Certificate of Registration <input type="checkbox"/> Tax Identification Number (TIN) <p>Importations of donated equipment, instruments, and materials to DOST</p> <ul style="list-style-type: none"> <input type="checkbox"/> Letter Request from DOST <input type="checkbox"/> Notarized Deed of Donation and Deed of Acceptance <input type="checkbox"/> Tax Identification Number (TIN) <p>Sec. 109(b) of R.A. 10963</p> <ul style="list-style-type: none"> <input type="checkbox"/> Veterinary Clearance to Import Certification issued by BAI-NMIS <input type="checkbox"/> SPS Import Clearance <input type="checkbox"/> Articles of Incorporation/Cooperation and By-Laws <input type="checkbox"/> Advanced Tariff Ruling <input type="checkbox"/> Tax Identification Number (TIN) <p>Tourism Act of 2009</p> <ul style="list-style-type: none"> <input type="checkbox"/> TIEZA Indorsement for Exemption <input type="checkbox"/> MARINA/CAAP/CAB/NTC Certification <input type="checkbox"/> TIEZA Certificate of Registration <input type="checkbox"/> Original DOF Form No. 1 <input type="checkbox"/> Purchase Order <input type="checkbox"/> Appropriate Certification from regulating agency <input type="checkbox"/> Tax Identification Number (TIN) <p>Additional Enclosures (Customs and Tariff Division)</p> <p>Goods brought into the Philippines for repair, processing, or reconditioning to be re-exported upon completion of the repair, processing, or reconditioning</p> <ul style="list-style-type: none"> <input type="checkbox"/> Contract/Agreement <input type="checkbox"/> SEC Registration <p>Medals/badges/small articles bestowed as trophies or prizes for honorary distinction</p> <ul style="list-style-type: none"> <input type="checkbox"/> Document showing that goods were bestowed or trophies or received/accepted as Honorary Distinction <p>Goods used exclusively for public entertainment and for display in public expositions, or for exhibition or competition for prizes, and devices for projecting pictures and parts and appurtenances thereof</p> <ul style="list-style-type: none"> <input type="checkbox"/> Certificate of Venue & Date <input type="checkbox"/> Authorization from Exhibitor if consigned to broker/forwarder <p>Goods brought by foreign film producers directly and exclusively used for making or recording motion picture films on location in the Philippines</p> <ul style="list-style-type: none"> <input type="checkbox"/> Certificate of Venue & Date <input type="checkbox"/> Brochure (as needed) <p>Photographic and cinematographic films, underdeveloped, exposed outside the Philippines by resident Filipino citizens or by producing companies of Philippine registry</p> <ul style="list-style-type: none"> <input type="checkbox"/> Certificate of Identification and Inspection <input type="checkbox"/> Brochure (as needed) <p>Samples of the kind in such quantity and such dimension or construction as to render them unsaleable or of no commercial value; models not adopted for practical use; samples of medicines</p> <ul style="list-style-type: none"> <input type="checkbox"/> DOF Prior Approval <input type="checkbox"/> Certification from DOH (if medicine)
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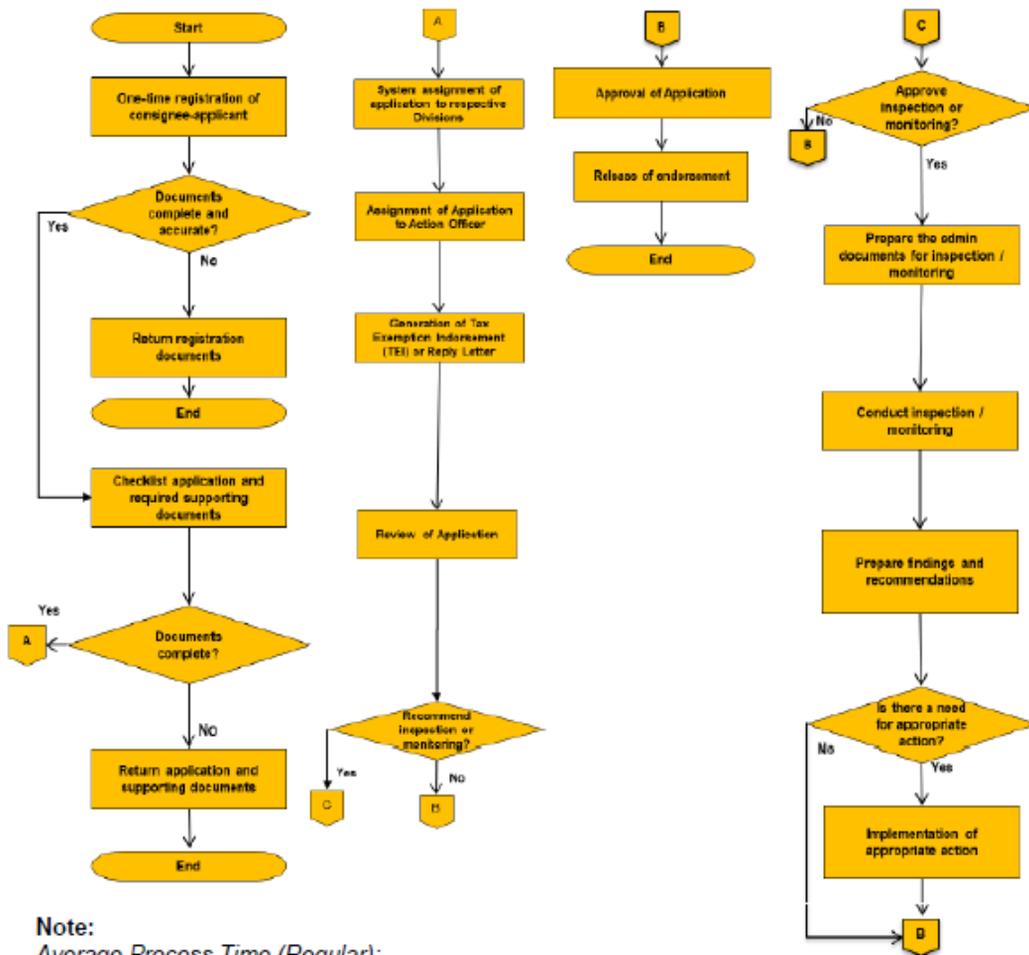


<p>Commercial samples</p> <ul style="list-style-type: none"> <input type="checkbox"/> DOF Prior Approval <input type="checkbox"/> Certificate of Venue & Date <p>Aircraft, equipment and machinery, spare parts, commissary and catering supplies, aviation gas, fuel and oil, whether crude or refined except when directly or indirectly used for domestic operations</p> <ul style="list-style-type: none"> <input type="checkbox"/> Certificate of Non-Local Availability from CAAP for duty exemption purposes <p>Philippine goods previously exported from the Philippines and returned without having been advanced in value or improved in condition by any process or manufacturing or other means</p> <ul style="list-style-type: none"> <input type="checkbox"/> Certificate of Identification/Inspection/Loading/Export Bill of Lading/ AWB/ Export Invoice and Packing List/ Export Declaration <input type="checkbox"/> Certificate from Foreign Principal/Buyer as to Reason of Rejection <input type="checkbox"/> OSS Certification of Non-Availment of Duty Drawback if Export Oriented (non-exhibit goods) <p>Mining Equipment</p> <ul style="list-style-type: none"> <input type="checkbox"/> Certificate from Department of Agriculture/Department of Natural Resources as to Purpose of Importation <input type="checkbox"/> Certificate of Non-Local Availability <p>Spare parts of vessels or aircraft of foreign registry engaged in foreign trade</p> <ul style="list-style-type: none"> <input type="checkbox"/> Certificate of Foreign Registry <p>Goods exported from the Philippines for repair, processing, or reconditioning without having been advanced in value</p> <ul style="list-style-type: none"> <input type="checkbox"/> Export Bill of Lading/AWB <input type="checkbox"/> Export Invoice/Packing List <input type="checkbox"/> Export Declaration <input type="checkbox"/> Certificate of Identification/Inspection <input type="checkbox"/> Proof of Payment on Original Importation <p>Sale, importation, or lease of passenger or cargo vessels and aircraft, including engine, equipment, and spare parts thereof for domestic or international transport operations</p> <ul style="list-style-type: none"> <input type="checkbox"/> MARINA Certification (qualification certificate, letter authority to acquire/lease/import, certificate of registration, and CPC) (if vessel) <input type="checkbox"/> Vessel Particulars <input type="checkbox"/> Builder's Certificate (if vessel) <input type="checkbox"/> Income Statement (if vessel) <input type="checkbox"/> CAAP Certification (landing permit, authority to import, entry clearance, and AOC) (if aircraft) <input type="checkbox"/> CAB Certification (authority to purchase/import, annual certificate of registration, certificate of authority to engage in domestic air transport business, and CPCN) (if aircraft) <input type="checkbox"/> Latest Financial Statements (if aircraft) <input type="checkbox"/> Aircraft Lease/Sublease Agreement <input type="checkbox"/> SEC Registration (for aircraft and vessel) <p>R.A. 7229 and R.A. 4540</p> <ul style="list-style-type: none"> <input type="checkbox"/> NTC Import Permit 	<p>Boy Scout and Girl Scout of the Philippines</p> <ul style="list-style-type: none"> <input type="checkbox"/> Authenticated Deed of Donation and Acceptance <p>Civil Aviation Authority of the Philippines (CAAP)</p> <ul style="list-style-type: none"> <input type="checkbox"/> BOI Certification <p>Clean Water Act</p> <ul style="list-style-type: none"> <input type="checkbox"/> DENR Endorsement <input type="checkbox"/> Authenticated Deed of Donation and Acceptance <p>Cooperative Development Authority (CDA)</p> <ul style="list-style-type: none"> <input type="checkbox"/> CDA Certification <input type="checkbox"/> BOI Certification <input type="checkbox"/> Articles of Cooperation and By-Laws <input type="checkbox"/> Latest Audited Financial Statements <p>Diplomatic Shipments</p> <ul style="list-style-type: none"> <input type="checkbox"/> Note Verbale <input type="checkbox"/> DFA Recommendation <p>Donations/Importations Endorsed by NEDA</p> <ul style="list-style-type: none"> <input type="checkbox"/> NEDA Recommendation <input type="checkbox"/> Authenticated Deed of Donation and Acceptance for Donations to NGOs or Hospitals <input type="checkbox"/> Certification from POPCOM for Importation of Family Planning Materials <p>Dual Tech Training System</p> <ul style="list-style-type: none"> <input type="checkbox"/> TESDA Certification <input type="checkbox"/> BOI Certification <input type="checkbox"/> Copy of Charter/SEC Registration <p>Electric Cooperative</p> <ul style="list-style-type: none"> <input type="checkbox"/> NEA Certification <input type="checkbox"/> BOI Certification <p>ICLARM</p> <ul style="list-style-type: none"> <input type="checkbox"/> Letter Request from ICLARM <input type="checkbox"/> DFA Recommendation <p>International Committee of the Red Cross (ICRC)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Letter Request from ICRC <input type="checkbox"/> DFA Recommendation <p>International Organization for Migration (IOM)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Letter Request from IOM <input type="checkbox"/> DFA Recommendation <p>International Rice Research Institute (IRRI)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Letter Request from IRRI <input type="checkbox"/> DFA Recommendation <p>Labor Organizations</p> <ul style="list-style-type: none"> <input type="checkbox"/> DOLE Recommendation <input type="checkbox"/> Authenticated Deed of Donation and Acceptance <p>Magna Carta for Disabled Persons</p> <ul style="list-style-type: none"> <input type="checkbox"/> NCDA Recommendation <input type="checkbox"/> Authenticated Deed of Donation and Acceptance <input type="checkbox"/> Certification from the DTI – BOI that the imported articles are not locally available <p>National Grid Corporation of the Philippines (NGCP)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Pictures/Technical Description of the shipment <input type="checkbox"/> NTC Certification if the shipment is a communication equipment <p>National Dairy Authority</p> <ul style="list-style-type: none"> <input type="checkbox"/> BOI Certification <p>NBN PTV 4</p> <ul style="list-style-type: none"> <input type="checkbox"/> NTC Clearance <input type="checkbox"/> BIS Authority <p>National Historical Commission</p> <ul style="list-style-type: none"> <input type="checkbox"/> Board Certification <p>National Commission for Culture and the Arts (NCCA)</p> <ul style="list-style-type: none"> <input type="checkbox"/> BOI Certification of Local Non-Availability <p>Philippine Postal Corporation</p> <ul style="list-style-type: none"> <input type="checkbox"/> BOI Certification <p>Philippine Red Cross</p> <ul style="list-style-type: none"> <input type="checkbox"/> Deed of Donation and Acceptance (if donation) <p>Philippine Sports Commission</p> <ul style="list-style-type: none"> <input type="checkbox"/> Certified from the Commission that the imported articles are of international standard among others <input type="checkbox"/> Certification from the DTI – BOI that the imported articles are not locally available <input type="checkbox"/> Deed of Donation and Deed of Acceptance (if donation) <p>Philippine Veterans Investment Development Cooperation (PHIVIDEC)</p> <ul style="list-style-type: none"> <input type="checkbox"/> PHIVIDEC Certification <p>R.A. 7160</p> <ul style="list-style-type: none"> <input type="checkbox"/> Copy of Letter-Authority to Import (if for release) <input type="checkbox"/> DTI – FTEB Import Clearance <input type="checkbox"/> LGU Board Resolution <p>Revenue Taxes from Foreign Donation</p> <ul style="list-style-type: none"> <input type="checkbox"/> Other documentary requirements under DOF – BOM Joint Circular No. 1 shall be submitted to the BOC <p>RP-German Agreement on Technical Cooperation</p> <ul style="list-style-type: none"> <input type="checkbox"/> Note Verbale <input type="checkbox"/> DFA Recommendation
<p>Additional Enclosures (Internal Revenue Division)</p> <p>Armed Forces of the Philippines (AFP)</p> <ul style="list-style-type: none"> <input type="checkbox"/> NTC Certification if the Shipment is a Communication Equipment <input type="checkbox"/> CAAP Certification if Shipment is Aircraft/Parts <p>Asian Center for Biodiversity (ACB)</p> <ul style="list-style-type: none"> <input type="checkbox"/> DFA Recommendation <input type="checkbox"/> Letter Request from ACB <p>Australia Visiting Forces</p> <ul style="list-style-type: none"> <input type="checkbox"/> Note Verbale <input type="checkbox"/> DFA Recommendation <p>Broadcasting Corporation</p> <ul style="list-style-type: none"> <input type="checkbox"/> Pro-Forma Invoice (if for authority to import) <input type="checkbox"/> Broadcast/Cablecast Contract between PIA and the Corporation <input type="checkbox"/> NTC Import Authority <input type="checkbox"/> NEDA Certification <input type="checkbox"/> BOC & KBPI/PIA Certification of Airtime Credit <input type="checkbox"/> Import Authority (if for release) <p>Ramon Magsaysay Award Foundation</p> <ul style="list-style-type: none"> <input type="checkbox"/> Deed of Donation and Acceptance (if donation) <p>Relief Organization Endorsed by DSWD</p> <ul style="list-style-type: none"> <input type="checkbox"/> DSWD Recommendation <input type="checkbox"/> Authenticated Deed of Donation or Acceptance <p>RP-Japan Agreement on Technical Cooperation</p> <ul style="list-style-type: none"> <input type="checkbox"/> Note Verbale <input type="checkbox"/> DFA Recommendation 	



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| <p>R.A. 7459</p> <ul style="list-style-type: none"> <input type="checkbox"/> BOI Certification of non-local availability <input type="checkbox"/> DOST Recommendation <p>SEAMO - INNOTECH</p> <ul style="list-style-type: none"> <input type="checkbox"/> Letter Request from SEAMO - INNOTECH <input type="checkbox"/> DFA and/or DepEd Recommendation <p>Solid Waste Management Act</p> <ul style="list-style-type: none"> <input type="checkbox"/> Authenticated Deed of Donation or Acceptance <input type="checkbox"/> DENR Recommendation <p>State Universities and Colleges</p> <ul style="list-style-type: none"> <input type="checkbox"/> Resolution from the Board of Regents and/or Certification from the State Universities/Colleges President that Acquisition was Authorized by the Board of Regents <p>World Health Organization (WHO)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Letter Request from WHO <input type="checkbox"/> DFA Recommendation | <p>UNICEF</p> <ul style="list-style-type: none"> <input type="checkbox"/> Letter Request from UNICEF <input type="checkbox"/> DFA Recommendation <p>UN Specialized Agencies</p> <ul style="list-style-type: none"> <input type="checkbox"/> Letter Request from UN Organization <input type="checkbox"/> DFA Recommendation <p>US Visiting Forces</p> <ul style="list-style-type: none"> <input type="checkbox"/> Note Verbale <input type="checkbox"/> DFA Recommendation <p>US VOLAG</p> <ul style="list-style-type: none"> <input type="checkbox"/> Letter Request from US VOLAG Agencies <input type="checkbox"/> DFA Recommendation <p>World Organization of the Scouts Movement (WOSM)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Letter Request from WOSM <input type="checkbox"/> DFA Recommendation |
|--|--|

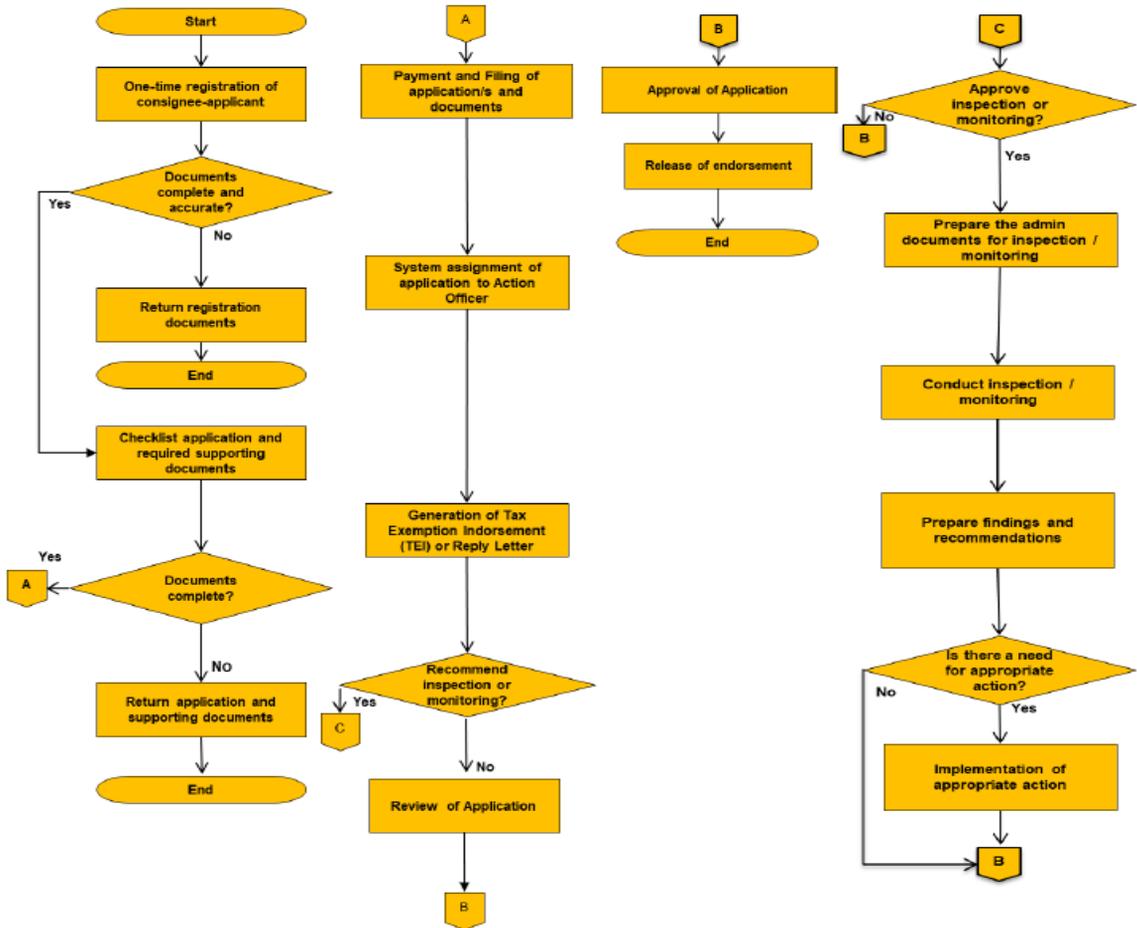
Process Flow – Regular Lane



Note:
 Average Process Time (Regular):
 7 working days from submission of complete documents



Process Flow – Mabuhay Lane



Schedule of Payment:

VALUE OF IMPORTATION	FILING FEE
₱ 100,000.00 and below	₱ 200.00
From ₱ 100,000.00 to ₱ 400,000.00	₱ 400.00
From ₱ 400,000.00 to ₱ 700,000.00	₱ 600.00
From ₱ 700,000.00 to ₱ 1,000,000.00	₱ 800.00
From ₱ 1,000,000.00	₱ 1,000.00

Note:

Average Process Time:
24-working hours from submission of complete documents



AUTHORIZATION TEMPLATE
(to be printed on Company's Letterhead)

(DD Month YYYY)

SEC. CARLOS G. DOMINGUEZ

Secretary
DEPARTMENT OF FINANCE
Podium Level, DOF Building
BSP Complex, Roxas Boulevard
Manila

Attention: Director IV, Revenue Office

Subject: Authorization Letter to Apply for Tax and Duty Exemption on Importation of
(Description of Good/s)

Dear **Sir/Madam**:

Please be informed that I, (Name of Consignee/Applicant), hereby authorize Mr./Ms. (Name of Authorized Representative), whose signature appears below, to act on my behalf regarding the application for tax exemption on importation of good/s under (Legal Basis).

Mr./Ms. (Name of Authorized representative) is also authorized to perform the necessary actions in connection with the aforementioned authority such as but not limited to the filling up of forms, withdrawal of application, and the delivery of brochures and other related documents as may be required by the Department of Finance.

Attached are copies of our government-issued IDs and company IDs for your reference.

Thank you.

Very truly yours,

(Signature over printed Name of Consignee/Applicant)
(Position)

Authorized Representative:

(Name of Authorized Representative)
(Position)



AFFIDAVIT TEMPLATE (to be notarized)

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

I, _____ (name of consignee/applicant) _____, of legal age, Filipino citizen, in my capacity as _____ (position) _____, with address at _____

_____ after having been duly sworn to in accordance with law, do hereby depose and say:

(1) That the shipment on board the vessel/aircraft _____ covered by AWB/BL No. _____ and Invoice No. _____ valued at _____ shall be actually, directly and exclusively used for _____ (purpose) _____.

(2) That we are applying for the tax and duty exemption pursuant to the provisions of _____ (legal basis) _____.

(3) That the Department of Finance is not liable for any misdeclarations on the shipment by the consignee/applicant.

(4) That I am executing this affidavit to attest to the truth of the foregoing facts to clear this shipment according to Customs procedures on the matter.*

In witness whereof, I hereunto set my hands this ___ day of _____ 20__.

Affiant

SUBSCRIBED AND SWORN TO BEFORE ME, this ___ day of _____ 20__
in _____ affiant exhibited his/her (Government issued ID).

Doc. No. _____
Page No. _____
Book No. _____
Series of _____

NOTE:

**Additional information may be required depending on the legal basis of your application.*

**THIS MANUAL WAS PREPARED BY THE REVENUE OFFICE (2018)
WITH THE SUPPORT OF
THE OFFICE OF THE UNDERSECRETARY OF REVENUE OPERATIONS GROUP**